

 **Entitlements, Payments and Benefits Policy**

 **(Ref: G/07)**

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| **Purpose of Policy:** This policy sets out the compliance requirements and practices required of Manor Estates Staff and Committee Members in respect of Entitlements, Payments and Benefits.The policy content confirms to SFHA published and Scottish Housing Regulator endorsed good practice. |
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| **Policy Monitoring Details** |
| **Department:** | Corporate |
| **Author:** | Graeme Russell (Chief Executive) |
| **Status:** | Approved |
| **Date Approved by Management Committee:** | 31 May 2017 |
| **Updated:** |  |
| **Planned Review Date:** | May 2022 |
| **Regulatory Outcomes being achieved:** | Compliance with SHR Regulatory Framework |
| **Tenant Consultation Required:** | No |
| **Equalities Impact Assessment** | No |

**Content List:**

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| **1.0 Introduction** This policy is aimed at people who are:* Members of our Governing Body and of the governing body of any of our subsidiaries.
* Everyone who works for us or any of our subsidiaries

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

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| **2.0 About This Policy** 2.1 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 and to our Regulators. We must ensure that the organisation upholds its reputation and that of the sector. Our people cannot benefit inappropriately from their connection with the organisation. 2.2 This policy describes the entitlements, payments or 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. 2.3 The Scottish Housing Regulator (SHR) requires us to have a policy that sets out what payments and benefits we permit and to ensure that these arrangements demonstrate transparency, honesty and propriety[[1]](#footnote-1). We must ensure there is no justifiable public perception of impropriety.  2.4 As we are a Scottish Charity, all of our Governing Body Members must also ensure that they comply with the Office of the Scottish Charity Regulator (OSCR) guidance to Charity Trustees[[2]](#footnote-2) and charity legislation.2.5 This Policy is intended to be a practical document that supports us in meeting all of the above requirements, ensuring that none of our people benefits improperly or inappropriately from their involvement with us, but also that they are not 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.2.6 As someone who is affected by this policy, you are personally responsible for ensuring that you are familiar with and comply with its terms. 2.7 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 benefits, payments or entitlements you should consult with the Chair or CEO (if you are a member of the governing body) or with your line manager (if you are a member of staff).  |

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| **3.0 What this Policy Covers**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
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| **4.0 Other Relevant Polices**4.1 The Code of Conduct is linked to this policy. Failure to comply with the terms of this policy will be regarded as a breach of the Code of Conduct.4.2 You are also required to be familiar with and observe the terms of our Anti-Bribery and Fraud policy. We prohibit any attempt to induce the organisation or our people to offer preferential services or business terms and we will at all times comply with the Bribery Act 2010.4.3 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
* Training
* Expenses
* Recruitment
* Sale of our Property
* Decoration Allowances/Prizes

Please note that this list is not exhaustive and you are required to comply with all of our policies and procedures. |
| 5.0 Managing Your Interests**5.1 Registering and Declaring Interests**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. You will be required to confirm annually that your entry is accurate and up to date.Where you have an interest in any matter that is being discussed or considered at a meeting, you must declare your interest and play no part in the discussion; you must withdraw from any part of a meeting where the interest arises.The Code of Conduct also contains a section on Declaring Interests that you should comply with at all times.An annual report will be made to our Governing Body on the entitlements, payments, benefits that have been recorded in the Register. **5.2 Entitlements, Payments and Benefits** Many of the interests you will be required to declare can be classed as entitlements, payments or benefits. As one of our people, you potentially could be offered benefits over and above that to which you are contractually entitled, 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.Apart from payments that our people are entitled to by contract, statute 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.As we contribute to the economy 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. 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.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
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| **5.3 People Connected To You****Who Else You Should Consider When Declaring Interests**Someone ‘closely connected to you includes family members and persons who might reasonably be regarded as similar to family members even where there is no relationship by birth or law.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 5. **Table A**

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| **Group** | **Required Response** |
| 1. **Members of your household**

This includes: * 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
 | 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.  |
| 1. **Partner, Relatives and friends**

This includes:* Your partner (if not part of household)
* Your relatives and their partners
* Your partner’s close relatives (i.e. parent, child, brother or sister)
* Your close friends
* Anyone you are dependent upon or who is dependent upon you
* Acquaintances (such as neighbours, someone you know socially or business contacts/associates)
 | 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.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.  |

**6.0 What You Need To Consider**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:* A significant interest in a company or supplier that we do 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
* Involvement in the management of any company or supplier with which we do business
* Involvement in tendering for or the management of any contract for the provision of goods or services to us.
* Application for employment with us.
* Application to join our Board or any of its subsidiaries
* Application to be a tenant or service user of the organisation
* If they are an existing tenant or service user of the organisation
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| **7.0 Use of Our Contractors & Suppliers** 7.1 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.7.2 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.7.3 Approval to use those contractors listed at Appendix B is at the discretion of the approving officer (Chief Executive) 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)7.4 If you are looking to purchase goods or services from any contractor/supplier on this list then you must make a declaration in the register outlining:* That you have received approval from the appropriate approving officer prior to the commencement of works
* That you received no preferential treatment in terms of service or cost (which you will be required to demonstrate through quotations and receipts).
* Where you inadvertently use a contractor on the list at Appendix B in an emergency situation, you must notify the approving officer as quickly as possible thereafter and enter an appropriate declaration in the register.

7.5 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. utilities, BT, banks or national chains)

**7.6 Guidance for approving officer:** The approving officer will have an appropriate level of seniority, in accordance with our scheme of delegation.In making your decision you should consider the level of potentialreputational risk or any potential conflicts of interest that may arise by granting approvaland, if granting approval, consider the steps required to mitigate against future conflictsof interest, such as ensuring that the individual is not involved in any transactions withor decisions about the contractor/supplier in question on behalf of the organisation. Youshould maintain a clear audit trail of every approval to use any of our contractors listedat 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 should be formally reported annually to our Governing Body.  |

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| 8.0 ReviewOur Rules require the Governing Body to set our policy on payments and benefits and keep it under review. This policy has been approved by our Governing Body and is consistent with the requirements of our Codes of Conduct for Governing Body Members and for Staff. These Codes have been confirmed by the Scottish Housing Regulator as meeting their regulatory requirements. This policy was adopted by our Governing Body on 31st May 2017 It will be reviewed not later than April 2022.  |

## **Appendix A:**

| **EXAMPLE** | **CAN THIS BE PERMITTED?** | **FURTHER ACTION NECESSARY BEFORE THIS WILL BE PERMITTED?** |
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| **HUMAN RESOURCES AND RECRUITMENT** |
| All entitlements arising from your contract of employment with us or one of our subsidiaries, including (but not restricted to):* 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 governing body for their role as a governing body member, in accordance with the terms of their letter of appointment  | No | Such payments will only be permitted if they are in accordance with the conditions set out in Section 67(3) of the Charities and Trustees Investment (Scotland) Act 2005[[3]](#footnote-3) The payment must be recorded in the register of interests within five days of the appointment being confirmed and the register must be kept up to date] |
| All payments made in accordance with the terms of our expenses policy including:* payment of permitted out of pocket expenses
* reimbursement of travel costs
 | Yes | Entitlements in connection with your role as one of our people are set out in our expenses policy are always permitted and do not need to be declared provided claims are made in accordance with our procedures. |
| Provision of a loan by the organisation to one of our people | No | This is not permitted unless in connection with the contractual terms of employment. We cannot make any other loans to individuals.  |
| Redundancy or Voluntary severance payment to an employee | Yes | We can make redundancy payments to an employee in line with terms their contract OrWe can make a voluntary severance payment to an employee which is outside the terms of their contract of employment provided:* It arises directly from a decision to terminate the employee’s contract of employment
* Payment is approved by the Governing Body
* 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
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| An offer of employment (temporary or permanent) to someone who is closely connected to a member of staff | Yes | This is permitted as long as:* 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
* The offer of employment complies with our policy and is approved by the chairperson and
* You record your connection to the successful applicant in the register within five days of their acceptance of the offer.
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| The offer of employment to someone who is, or has been in the last twelve months, a member of our Governing Body or to anyone who is related to a member of the Governing Body. | No | This cannot be permitted. |
| Appointment of one of our staff members to the Governing Body | No | This cannot be permitted in accordance with the Rules of the organisation. |
| Nominations to join the Governing Body from people who are connected to a serving member. | No | This cannot be permitted in accordance with the Rules of the organisation. |

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| **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  | This is permitted as long as * 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
 |
| 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 | **Repairs** carried out in accordance with our policy do not need to be recorded.**Adaptations** must comply with our policy and be approved by the Chairman or Vice Chair of the Association. The adaptation should be recorded in the register of interests within five days of approval.**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 |
| 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 | **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. **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. |

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| **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. |
| 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 | 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.Residential conferences are important in ensuring that our people have the necessary skills, knowledge and experience to make an effective contribution to our activities.  |
| Attendance by you at events to mark awards, achievements or other significant milestones relevant to our business. | Yes (where not exceeding £500) | The Governing Body must approve attendance prior, and will only do so if: * 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.

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. **The total cost should not exceed £500 per person and we will make all arrangements in advance.** 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 Governing Body would be required. |

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| **GIFTS AND HOSPITALITY** |
| Gifts received from tenants and external sources  | Yes (not exceeding a value of £25) | Small gifts (e.g. a box of chocolates, pens, folders, paperweights) can be accepted if:* the value does not exceed £25
* you do not receive more than one such gift from the same source in a 12 month period
* you record receipt of the gift in the register

You should not normally accept other gifts and should decline any gifts with a value of more than £25 unless to do so would cause offence or otherwise damage our reputation. In these cases you must: * 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

You should not regularly accept gifts from the same source and never more than once from the same source within a 12 month period.You should also record any offers that you decline and the reasons for this, in the register within five days. |
| Gifts given from us to one of our people or received by one of our people from external sources to mark special occasions.  | Yes (not exceeding a value of £50) | Gifts from the organisation to our people can be permitted in cases where it is to mark a special occasion or significant event including: * Family events (e.g. marriage, milestone birthday, birth of a child),
* Retirement
* Leaving the organisation

These must be recorded in the relevant register and the value of such gifts will not normally exceed £50.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. |
| Hospitality associated with our business and that of its partners  | Yes (when not exceeding a value of £100) | Modest hospitality, such as a sandwich lunch or networking event, is permitted and does not need to be recorded All other hospitality up to a value of £50 is permitted but must be recorded in the register, along with an estimation of the value of hospitality received, within five days of attendance.**You should not accept invitations with a value that is greater than £100, unless you have prior approval from the Governing Body 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.**In this case, the reason for acceptance must also be included in the register and countersigned by the Chairman or Vice Chair of the Association. |
| Our people seeking donations from our contractors/suppliers when fundraising for charity | Yes | This is permitted provided:* Approval is gained from the Chief Executive prior to making any approach.
* Any donations received are recorded in the register

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. |

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| **PROCURING GOODS/SERVICES** |
| Sale of a property under Right To Buy to someone affected by this policy | Yes | This is permitted with no requirement to declare in the register. The normal process for valuation and sale should be followed and our normal policy would be applied. |
| 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 | This is permitted, provided:* 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.
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| 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) | This is not permitted in almost all circumstances. We could only consider this where:* 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)

In such rare circumstances, the appointment would be recorded in the register along with details of the process followed. |
| 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)  | This cannot be permitted in almost all cases. 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:* 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:**

**Contractors List (as an 13th June 2017)**

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| **Name** | Address | **Town/City** | **Post Code** |
| AFA Fire & Security | The Unit, 3 Armadale Road, Whitburn | West Lothian | EH47 0ET |
| Anderson Strathearn LLP | 1 Rutland Court | Edinburgh | EH3 8EY |
| Besam Assa Abloy Ltd | 1 George Street | Uxbridge | UB8 1QQ |
| Biffa Waste Services Ltd | Coronation Road, Cressex | High Wycombe, Bucks | HP12 3TZ |
| CaleyLock  | Unit 8, Bonnington Business Centre, 72 Newhaven Road | Edinburgh | EH6 5QG |
| (CF Furniture & Flooring) CF Services Ltd | 33 Glenburn Road, College Milton Industrial Estate | East Kilbride Glasgow | G74 5BA |
| Chiene & Tait CA | 61 Dublin Street | Edinburgh | EH3 6NL |
| Chubb Fire & Security  | UTC Building & Industrial Systems, Edinburgh Branch, Unit 27 Stenhouse Mill Wynd, | Edinburgh | EH11 3XX |
| The City of Edinburgh Council | Chesser House 500 Gorgie Road | Edinburgh | EH11 3YS |
| DLS (Drycleaning & Laundry Services Ltd)  | 34 Mayfield Industrial Estate | Dalkeith, Midlothian | EH22 4AD |
| Dunedin Canmore Property Management | 8 New Mart Road | Edinburgh | EH14 1RL |
| East Air Conditioning | 6 Dean Court | Longniddry | EH32 0QY |
| Eden Services (Scotland) Ltd T/A Eden Group | 43 Ellens Glen Road Liberton | Edinburgh | EH17 7QJ |
| Electrical Testing Services Ltd | 30/2 Eskbank Office Complex, Hardengreen Estate, Dalhousie Road | Eskbank | EH22 3NX |
| ESG Asbestos Ltd (formerly scientifics) | 2-8 Landlangs Place, Kelvin South Business Park | East Kilbride Glasgow | G75 0TF |
| Everwarm Ltd | Inchcorse place Whitehill Industrial Estate | Bathgate | EH48 2EE |
| Forth Valley Cleaning Services | 32 Talisman Rise | Livingston | EH54 6PL |
| GCC Facilities Management PLC  | 8-10 High Street | Sutton Surrey | SM1 1HN |
| Gordon & Halliday | 24/5b Dryden Road Bilston Glen Industrial Estate | Loanhead | EH20 9HX |
| Greenfingers (& Civic Trees) | Rosemay Leadburn | Midlothian | EH46 7BE |
| G. Ross Contractors Ltd | Camps Industrial Estate | East Calder | EH27 8DF |
| The Harmony Employment Agency | 142a Ferry Road | Edinburgh | EH6 4NX |
| HF Electrical | 8 Harrison Lane | Edinburgh | EH11 1HG |
| Insulated Render Systems Scotland Ltd. | 74 Glencraig Street  | AIRDRIE | ML6 9AS |
| Mrs J Gallacher T/A J Gallacher Cleaning Services  | 12 Drum Place | Edinburgh | EH17 7DY |
| J.M.D. Engineering | Eastfield House, Airth | Falkirk | FK2 8JL |
| John Docherty T/A Roofing & Poperty Maintenance | 5 Blackchapel Close | Edinburgh  | EH15 3SJ |
| John McKenzie Joiners | 10 Inchmuir Road, Whitehill Industrial Estate | Bathgate | EH48 2EP |
| J. Sives Surfacing Ltd. | 91B West Saville Terrace | Edinburgh | EH9 3DP |
| K & D Painters & Decorators | 3 Niddrie Marischal Crescent | Edinburgh | EH16 4LB |
| KRUK (Keyholding Response UK Ltd) | 21 Lansdowne Crescent | Edinburgh | EH12 5EH |
| Lothian Gas  | Unit5, Bilston Glen Industrial Estate, Dryden Glen | Loanhead | EH20 9NA |
| Lindsays WS | Caledonian Exchange, 19A Canning Street | Edinburgh | EH3 8HE |
| May-Isle Company Ltd | 64 East March Street | Kirkcaldy | KY1 2DP |
| W Munro (Rehab) Ltd | 8-10 Dunrobin Court, Clydebank Business Park  | Clydebank  | G81 2QP  |
| One Stop Office Supplies | Unit 20, West Gorgie Park | Edinburgh | EH14 1UT |
| Novus Property Solutions Ltd (Seddons Property Ltd)  | 3A Whitehill Industrial Estate, Inchmuir Road | Bathgate | EH48 2EP |
| Quinn Internal Audit Services | 55 Lady Place | Livingston | EH54 6TB |
| Response Building Maintenance Services Scotland Ltd | Caputhall Road Deans Industrial Estate | Livingston | EH54 8AS |
| Scorpio Safety Systems Ltd. | 45b West Bowling Street | Edinburgh | EH6 5NX |
| S.C.S Cleaning Services | 3/2 Butlerfield Industrial Estate | Bonnyrigg | EH19 3JQ |
| SERS Energy Solutions (Scotland) Ltd | Crystal Business Park, Eastfield Industrial Estate | Penicuk | EH26 8HA |
| Shoosmiths | 2nd Floor North, Saltire Court | Edinburgh | EH1 2EN |
| Shower Doctor | 11-13 Hailes Park Industrial Estate, Dumbryden Drive  | Edinburgh  | EH14 2QR  |
| Sidey Ltd | 19 Feus Road | Perth | PH1 2AS |
| SitexOrbis Ltd  | Unit 7, Harmony Court, Loan Bank, Govan | Glasgow | G51 3HN |
| Stannah Lift Services Ltd. | 45 Carlyle Ave, Hillington Ind Est,  | Hillington | G52 4XX |
| Stewart Watt & Co SSC | 202 Dalry Road | Edinburgh | EH11 2ES |
| Strada Enviromental Ltd | 2 Cairn Crescent | Ayr | KA7 4PW |
| TC Young Sols | Melrose House, 69A George Street | Edinburgh | EH2 2JG |
| The Friendly Cleaning Company | 6 Edmonstone Terrace | Edinburgh | EH22 1QN |
| Thomas Hannah & Company | 9 Mansfield Place | Edinburgh | EH3 6NB |
| Tony Gallagher Construction (part of G&G Engineering Group Ltd) | Unit 19 Mid Road, Prestonpans | East Lothian | EH32 9ER |
| Total Hygiene Ltd | Bank House, 182 - 186 Washway Road  | Sale Cheshire | M33 6RN |
| Tunstall Healthcare (UK) Ltd | Whitley Lodge | Whitley Bridge  | DN14 0HR |
| Wallaces  | 87-93 Dalry Road | Edinburgh | EH11 2AB |

1. Scottish Housing Regulator (April 2012) Regulatory Framework p28 section 5.13 available [here](http://www.scottishhousingregulator.gov.uk/sites/default/files/publications/Our%20Regulatory%20Framework.pdf) [↑](#footnote-ref-1)
2. Office of the Scottish Charity Regulator (Aug 2013) Guidance For Charity Trustees section 3 available [here](http://www.oscr.org.uk/media/1571/Guidance%20for%20Charity%20Trustees%20updated%20Sept%202010.pdf) [↑](#footnote-ref-2)
3. Legislation.Gov.Uk (2005) Charities and Trustees Investment (Scotland) Act 2005 Section 67 (3) available [here](http://www.legislation.gov.uk/asp/2005/10/part/1/chapter/9) [↑](#footnote-ref-3)