

1.0 AIMS

- 1.1 To ensure the integrity of GWHA¹ is maintained by providing clear guidance to Management Committee members (MCMs) and employees with regards to gifts and hospitality.
- 1.2 To ensure good governance and compliance with GWHA values.
- 1.3 To assure members, service users, the Office of the Scottish Charity Regulator, the Scottish Housing Regulator and other stakeholders that GWHA's actions are appropriate, proportionate, transparent and accountable.

2.0 CONTEXT

- 2.1 MCMs and employees must demonstrate high standards of personal integrity in their work for GWHA. This includes the way in which matters relating to gifts and hospitality are dealt with.
- 2.2 If gifts or corporate hospitality are offered, GWHA will make sure these are proportionate and are directly related to, or incidental to, GWHA's charitable purpose.
- 2.3 Clear rules about acceptance of gifts or hospitality by committee and staff members will be set to make sure we comply with:
 - (a) Charity law and anti-bribery legislation;
 - (b) Regulatory standards (such as the Scottish Housing Regulator's requirement that RSLs should conduct their affairs with honesty and integrity);
 - (c) GWHA's own Codes of Conduct for MCMs and employees

3.0 POLICY STATEMENT

- 3.1 MCMs and employees should not do anything which could not be justified to the MC, or any of GWHA's stakeholders. All offers of gifts or hospitality should be treated with caution, and should be refused if they are of a significant nature, or if they could be perceived by others as creating a potential conflict of interest or influencing GWHA's decisions.
- 3.2 GWHA will adopt a similarly prudent approach to making gifts or offering hospitality to MCMs or employees, or to third parties outside GWHA.
- 3.3 GWHA will monitor the frequency as well as the value of any gifts or hospitality, to ensure that minor gifts or offers of hospitality are not accepted with excessive frequency, or from the same source repeatedly.

4.0 OFFERS OF GIFTS AND/OR HOSPITALITY TO MCM OR EMPLOYEES

4.1 Offers of gifts from external parties

- 4.1.1 Substantial items such as cash, loans, holiday trips, cars, etc, cannot under any circumstances be accepted.

4.1.2 Gifts with a value of £10 or less

- 4.1.2.1 Individuals may accept the following low-value items as **personal gifts**:
 - (a) Incidental and promotional items (minor items such as pens, calendars and diaries, or items that have a monetary value of less than £10). Gifts of this type do not need to be declared or recorded.
 - (b) Small gifts from service users (value less than £10, e.g. chocolates or flowers) given as a token of personal appreciation to a staff member and where refusal has the potential to cause offence. Gifts of this type do not need to be declared or recorded
- 4.1.2.2 Employees should advise their line manager of any small gifts they receive in the course of their work.

4.1.3 Gifts with a value of less than £40

- 4.1.3.1 Gifts which are not of significant value (less than £40) may be accepted corporately.
- 4.1.4 This applies to any gifts from service users that are offered as a token of appreciation or thanks, with a value between £10 and £40. Clearly, GWHA's policy is to avoid situations where a gift could be construed as having influenced

¹ Glasgow West Housing Association

decision-making. However, small unsolicited gifts offered by a satisfied customer that are clearly intended as a token of personal appreciation, and refusal has the potential to offend the service user. Examples of acceptable gifts of this type are flowers, chocolates, bottle of alcohol, prints, painting, etc.

- 4.1.5 Gifts from contractors, consultants or suppliers should never be accepted on a personal basis, other than the incidental and promotional items described at 4.1.2. Where it would be churlish to refuse a gift offered by a contractor etc (e.g. festive items offered), these may be accepted corporately provided that the value does not appear to exceed £40.
- 4.1.6 Gifts which have been accepted corporately (e.g. gifts from service users or festive items donated by contractors, consultants or suppliers) shall be disposed of as follows:
- Chocolates: shared among employees, or donated for GWHA charitable use
 - Items of a perishable nature or with a finite lifespan: Ruffled amongst employees with proceeds to GWHA's charitable funds.
 - Festive and other gifts may be raffled amongst employees with the proceeds going to charity or they may be kept for future use at charitable and other events.
- 4.1.6 If an employee considers that an unsolicited gift offered by a customer or contractor may be inappropriate, advice should be sought from their line manager.
- 4.1.7 All gifts offered should be reported to line managers, normally within 24 hours. If a gift is accepted and has a value of £25 or more, it must also be notified to the Governance & HR Manager within 2 working days, for recording in GWHA's Register of Gifts and Hospitality.
- 4.1.8 Thank you letters will be issued on behalf of GWHA.

4.2 Offers of hospitality from external parties

- 4.2.1 Offers of hospitality should be refused, unless they are work related and of a value below £25 and it would be churlish to refuse (e.g. working lunch).
- 4.2.2 Hospitality should never be solicited.
- 4.2.3 GWHA operates policies to reimburse both MCMs and employees with reasonable expenses for travel and subsistence. It should therefore be unnecessary for MCMs or employees to accept offers of hospitality other than as described above.
- 4.2.4 Invitations to events of any description should be reported to the Chief Executive (CE) or Chairperson who shall decide upon whether the offer is acceptable and record in the G&H register.
- 4.2.5 Free tickets to events such as sporting events, football matches or functions should not be accepted and offers of free accommodation or travel must normally be declined. Reasonable exceptions include:
- GWHA can authorise MCMs and employees to attend formal openings or events arranged by other housing associations, the City Council, or representative bodies such as EVH, SHARE or the Scottish Federation of Housing Associations. Attendance at such events does not need to be reported or recorded.
 - An employee would not be prohibited from attending a social event organised by a contractor or consultant, provided they paid their own way and provided that such activities were an infrequent occurrence and the timing of the event did not make attendance inappropriate (eg during a tendering or contract negotiation process).
 - Third party payment of travel and accommodation costs associated with attending a conference are acceptable, if there is a clear business rationale for attendance (e.g. to promote GWHA to wider audiences).
 - Any business-related dinners exceeding £25 in value should be approved in advance by the CE or Chairperson.
- 4.2.6 In the circumstances 2-4 above, guidance and approval should always be sought from the CE in advance.
- 4.2.7 Where hospitality is declined it should be done in a courteous and firm manner, referring to policy.
- 4.2.8 If hospitality is accepted and has a value of £25 or more, you must notify the Governance & HR Manager within 2 working days, for recording in GWHA's Register of Gifts and Hospitality.

5.0 GIFTS AND HOSPITALITY PROVIDED BY GWHA

5.1 GWHA Gifts

- 5.1.1 GWHA will only consider making gifts in the following special circumstances:

1. Gifts of a small value may, at the discretion of the MC, be made to MCMs or employees on certain occasions. Examples of such occasions are where a mark of appreciation or sympathy is appropriate, eg in response to death or serious illness. The MC will determine an appropriate value for individual gifts, which will be consistent with the Conditions of Service and related guidance published by Employers in Voluntary Housing.
2. EVH Conditions of Service permits a contribution to a retirement / leaving gift to mark long service (>5 years). GWHA will allow eligible employees and MCMs to receive the Long Service Award. Contributions as determined by EVH.
3. Employees and MCMs may receive GWHA promotional material.
4. GWHA may make a gift as a gesture of thanks to someone who has performed a service for GWHA's benefit, for example conducting an opening ceremony.

5.2 GWHA Hospitality

- 5.2.1 From time to time, GWHA may commemorate or celebrate certain occasions or events, for example:
- (a) Events or receptions to promote GWHA's objectives and achievements;
 - (b) Opening of a new housing development;
 - (c) Organised events, such as making a gesture of appreciation at Christmas for the substantial voluntary contribution that MCMs make over the course of the year.
- 5.2.2 On these occasions, GWHA may pay for food and refreshments for those attending, including external guests and GWHA MCMs and employees. GWHA may also provide corporate hospitality for official business meetings, occasional business lunches and times when GWHA has official visitors.
- 5.2.3 The CE and Executive Team 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.
- 5.2.4 Where an employee has paid for a business lunch, they will be able to reclaim the costs (including their own share of the costs), provided that the occasions are infrequent and authorised by the CE, costs are reasonable, and business lunches are not used with excessive frequency as a way of doing business.
- 5.2.5 Hospitality provided by GWHA will be recorded in the Register of Gifts and Hospitality unless the value is less than £100.

6.0 PROCEDURES RELATING TO GIFTS AND HOSPITALITY

6.1 Requirement to report offers of gifts or hospitality

- 6.1.1 All offers of gifts and hospitality (regardless of value and whether or not accepted) must be reported to the Divisional Director or the Chairperson or CEO (MC members), normally **within 24 hours** of the offer being made.
- 6.1.2 Trivial items (diaries, pens, calendars etc as described at 4.1.2) or everyday refreshments taken at meetings do not need to be reported or recorded.
- 6.1.2 It is possible that circumstances could arise which are not covered by this policy. In these circumstances, MCMs and employees are expected to act in accordance with the spirit of the policy, and to seek guidance from the Corporate Director or CE before accepting or offering gifts or hospitality.
- 6.1.3 **If in any doubt, MCMs and employees should seek guidance from the CE before placing themselves in a position which could compromise GWHA.**

6.2 Register of Gifts and Hospitality

- 6.2.1 GWHA's Register of Gifts and Hospitality will record:
1. Gifts and hospitality offered by GWHA (where required by this Policy),
 2. Gifts or hospitality offered to committee or staff members by third parties (also where required by this Policy).
- 6.2.2 The Governance & HR Manager is responsible for maintaining the Register.

6.2.3 Any gift or hospitality which has been **accepted or refused** must be reported to the Corporate Director or CE and recorded in the Register, if the value exceeds £25. Information must be provided **within 48 hours** of accepting or refusing the gift or hospitality.

6.2.4 An annual report will be presented to the Staffing Sub Committee (SSC).

6.3 Breaches of GWHA Policy

6.3.1 Disciplinary action may be taken against a MCM or employee who breaches this Policy. Such action will be based on GWHA's respective Codes of Conduct for committee members and staff members.

6.3.2 Any cases involving such breaches will be subject to investigation. The outcome will be reported to the MC, which will decide what action needs to be taken. If a MCM or employee has concerns about bribery or corrupt or inappropriate practice relating to gifts or hospitality, they should raise these under GWHA whistleblowing procedures.

7.0 DELEGATED AUTHORITY

7.1 The MC has overall responsibility for the development and review of this policy.

7.2 Authority is delegated to the SSC to approve gifts of up to £100 and monitor performance.

7.3 Authority is delegated to the CE to approve the purchase of gifts up to £50 and ensure policy implementation and compliance.

7.4 Authority is delegated to the CE and Executive Team to approve corporate hospitality on behalf of GWHA provided that such expenditure is reasonable and proportionate. Expenditure in excess of £100 will be reported to the next meeting of the SSC.

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Next Review: Nov 2025

GIFTS AND HOSPITALITY FROM EXTERNAL PARTIES A GUIDE FOR GWHA MCMS AND EMPLOYEES

GIFTS

YOU MUST NOT ACCEPT

- ✗ Cash gifts or other kinds of payment, holidays, trips or substantial items
- ✗ Regular gifts from the same source
- ✗ Any gift from an external party valued at £40 or more
- ✗ Personal gifts from GWHA's consultants, suppliers or contractors (other than the token items listed below – pens, diaries etc)

GIFTS YOU CAN ACCEPT PERSONALLY

- ✓ Token items valued at £10 or less given to you as a goodwill gesture (e.g. pens, diaries, calendars and similar small promotional items), or unsolicited gifts valued at £10 or less given to you by service users as a personal “thank you”

GIFTS YOU CAN ACCEPT CORPORATELY

- ✓ Small unsolicited gifts of appreciation from customers that cannot be accepted on a personal basis (value between £10 and a maximum value £40), and where refusal would cause offence)
- ✓ Festive items donated by GWHA contractors, consultants, suppliers etc (maximum value £40)

GIFTS ACCEPTED CORPORATELY

- ✗ Gifts accepted corporately may be shared among employees (e.g. chocolates received from customers); raffled among employees, with the proceeds going to charity; or otherwise used for charitable or community events

HOSPITALITY

YOU MUST NOT ACCEPT

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

HOSPITALITY YOU CAN ACCEPT

Occasions linked with business where modest hospitality (up to £25) is offered, such as:

- ✓ Refreshments taken during business meetings and working lunches
- ✓ Representing us at events hosted by other social landlords or partners, or at networking or learning events open to others in the RSL or related sector

HOSPITALITY WITH A VALUE OF £25 OR MORE

- ✓ Politely decline the offer, unless there is a clear business purpose and you have received prior approval from the CE or Chairperson to accept it
- ✓ For example, we may permit occasional business dinners, or third party payment of travel and/or accommodation costs if GWHA is invited to provide a speaker at a conference.
- ✓ 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 normally tell your line manager (employees), or the CE or Chairperson (MCMS) even if you did not accept the offer. This requirement does not apply to trivial items (e.g. promotional gifts valued at less than £10, or everyday refreshments accepted in the course of your role)
- If you are **offered a gift or hospitality that has a value of £25 or more**, you must record this in the **Register of Gifts and Hospitality**. This applies to offers you accept and to offers you decline.
- You should **tell the Gov/HR Manager** at the same time as your line manager (within 48 hours of the offer) that a gift or hospitality may need to be recorded in the Register. The Gov/HR Manager will provide you with a short form to complete.
- **You should send the completed form by return** to the Gov/HR Manager (e-mail preferred) and **copy it** to your Line Manager (employees), or to the CE or the Chairperson (MCM)

Gifts & Hospitality Policy: Gifts & Hospitality Register