



Entitlements, Payments, and Benefits Policy

Approved by Management Committee on 9th February 2023
Next review due February 2026

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1. Introduction

Who the Policy Affects

1.1 This policy is aimed at:

- All members of our Management Committee and of the Management Committees 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 benefits (or is seen to benefit) 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.

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](#)

- 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 member of the governing body) 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

- 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 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.
- 1.13 Our policies relating to the following are also relevant to this document and must be complied with at all times:
- | | |
|----------------------------|-----------------------------------|
| • Allocations | • Procurement |
| • Repairs and Improvements | • Training |
| • Adaptations | • 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.

⁴ Code of Conduct for Committee Members; Code of Conduct for Staff

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 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 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 Committee 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 area(s) we serve.
 - Voluntary work with another RSL or with an organisation that does, or is likely to do, business with us.

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

- 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 of the area 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 8. 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 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 Management Committee or any of its subsidiaries
- Application to be a tenant or service user of Yorkhill Housing Association or any of its subsidiaries (including transfers and mutual exchanges)

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

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 approving officer (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 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.
- 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 approving officer will have an appropriate level of seniority, in accordance with our scheme of delegation. In making their decision, the approving officer 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 Yorkhill Housing Association 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 Committee.

5. Review

- 5.1 Our Rules require the Committee to set our policy on payments and benefits and keep it under review.

This policy has been approved by our Committee and is based on the Model published by the SFHA. It is consistent with the requirements of our Codes of Conduct for 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 Management Committee on 9th February 2023
It will be reviewed not later than 28th February 2026

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.

EXAMPLE	CAN THIS BE PERMITTED?	FURTHER ACTION NECESSARY BEFORE THIS WILL BE PERMITTED?
Payment to a member of the Committee for their role as a Committee 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 ⁶ Our Governing Body Remit does not extend to circumstances that would require a committee member to be paid for providing services.
All payments made in accordance with the terms of our expenses policy including: <ul style="list-style-type: none"> • payment of permitted out of pocket expenses • reimbursement of travel costs 	Yes	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.
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.

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?
Redundancy or Voluntary severance payment to an employee	Yes	<p>We can make redundancy payments to an employee in line with terms their contract</p> <p>Or</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/Committee] • 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
An offer of employment (temporary or permanent) to someone who is closely connected to a member of staff	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 • The offer of employment complies with our policy and is approved by the Chief Executive or Compliance Manager and • You record your connection to the successful applicant in the register within five days of their acceptance of the offer.

EXAMPLE	CAN THIS BE PERMITTED?	FURTHER ACTION NECESSARY BEFORE THIS WILL BE PERMITTED?
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 Committee or to anyone who is related to a member of the Committee	No	This cannot be permitted.
Appointment of one of our staff members to the Committee	No	This cannot be permitted in accordance with the Rules of the organisation.
Nominations to join the Committee from people who are connected to a serving member.	Yes	This can 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?
<p>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</p>	<p>Yes</p>	<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 Chief Executive or Compliance Manager. 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>
<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.</p>	<p>Yes</p>	<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>

EXAMPLE	CAN THIS BE PERMITTED?	FURTHER ACTION NECESSARY BEFORE THIS WILL BE PERMITTED?
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	<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 are 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 Committee 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>

EXAMPLE	CAN THIS BE PERMITTED?	FURTHER ACTION NECESSARY BEFORE THIS WILL BE PERMITTED?
		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 Committee would be required.
GIFTS AND HOSPITALITY		
Gifts received from tenants and external sources	Yes (not exceeding a value of £60)	<p>Small gifts (e.g. a box of chocolates, pens, folders, paperweights, flowers) can be accepted if:</p> <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>

EXAMPLE	CAN THIS BE PERMITTED?	FURTHER ACTION NECESSARY BEFORE THIS WILL BE PERMITTED?
<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 may be in place that dictate the value of any gift upon retirement/long service.</p>
<p>Hospitality associated with our business and that of its partners</p>	<p>Yes (when not exceeding a value of £60)</p>	<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 Committee. 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 Chief Executive or Compliance Manager</p>

EXAMPLE	CAN THIS BE PERMITTED?	FURTHER ACTION NECESSARY BEFORE THIS WILL BE PERMITTED?
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 the Management Committee 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.
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>

EXAMPLE	CAN THIS BE PERMITTED?	FURTHER ACTION NECESSARY BEFORE THIS WILL BE PERMITTED?
<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</p>	<p>No (in almost all cases)</p>	<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
<p>The purchase of goods/services from our suppliers/contractors by one of our people</p>	<p>Yes</p>	<p>This should normally be avoided, and will only be potentially permitted if the procedure identified in Section 4 is followed</p>

Appendix B	YHA Contractors/Suppliers	Updated 1st February 2023
A CONNELL T/A BRAXFIELD	Brightridge Technology Ltd	CORGI Technical Services
Accelreant Avid	Bromley Consultancy	D A Hawks
Access Cleaning Solutions	Bruce Stevenson Insurance Brokers	D & I HENDERSON LTD
ACME Associates	BURNS JOINERY & ROOFING	D & N GLASS CO.
ACS Physical Risk	CALEDONIAN MAINTENANCE SERVICES LTD	D McGuinness
AILSA TH	CAMPBELL & KENNEDY LTD	D RUSSELL ELECTRICAL SERVICES
ADAPTOCARE LTD	Capture All Limited	DAMM Environmental Limited
AL SCRUBZ CLEANING LTD	Carymar	David Adamson & Partners Ltd
ALBA GAS LIMITED	CAS Contract Cleaning Limited	dB Acoustics
Alexander Anderson Scotland Ltd	Charles Scott & Partners Consulting Engineers Ltd	DERMAX INDUSTRIAL SERVICES
ALLANDER CLEANING SERVICES LTD	CCG (SCOTLAND) LTD	Designer Software Ltd
ALLPEST SERVICES	CHRIS CLARKE STONEMASONS & BUILDERS LTD	DUNCAN C. RUSSELL LTD
Alwurk Electric Ltd	CIBSE	ECG FACILITIES SERVICES
AQUATRONIC GROUP MANAGEMENT PLC	CITY & SUBURBAN PAINTERS LTD	Eden
ARDS LTD	CLARK GRANT ROOFING & BUILDING LTD	Edmundson Electrical
ARGON TECHNICAL LTD	CLEAN SITE SOLUTIONS	Edmundson Electrical
ASHGILL STONE	Clockwork Removals	Engage in Learning
Aspect High Level Maint. Ltd	Clydevalley Landscapes Ltd	ENVIRAZ (SCOTLAND) LTD
ASSA ABLOY ENTRANCE SYSTEM LTD	COCOON ENVIRONMENTAL SAFETY LTD	Evana Ltd
Azets Audit Services	Concept Group Ltd	EVERWARM
BELL & HIGGINS PROPERTY MAINT. LTD	Connolly Security Systems Ltd	FMS FIRE AND SECURITY LTD
BESAM LIMITED	Consulting Structural Partnership	GARRING LTD
Global Language Services Ltd	M McLAUGHLAN GLAZIERS LTD	Renzo Mazzolini Photography
GP ENVIRONMENTAL LTD	MARSH LTD	REXEL UK LTD
GRAHAM ROOFING (SCOTLAND) LTD	MCS SAFETY SYSTEMS	RICHARDSON & STARLING (NORTHERN) LTD
Grant/Murray	Mitie Property Services Ltd	RM Safety Ltd
Hacking & Paterson Management Services	MRI	RODGERS (SERVICES & SECURITY)
Harley Haddow	NAIR PROPERTY MAINTENANCE LTD	ROOF-EDGE FABRICATIONS LTD

HARLEY HADDOW	Newsquest Media Group	SCIENTIFICS LTD
Hawkman Services	NEWTON SECURITY DOORS LTD	SECURESHIELD
HAWTHORNE BOYLE PARTNERSHIP	Noble Cleaning	Shred it
Hiflow Property Services Ltd	Norman Walker	SIMPSON ENERGY & CONTROL SERVICES LTD
Howdens Joinery Co.	NORTH WEST ROOFING & BUILDING	SOCOTEC
IHasco	ORONA LTD	Soilutions Ltd
Information Law Solutions	Orr Decorators	STEVENSWOOD LTD
Integral Occupational	OTIS PLC	T.F.D (SCOTLAND) LTD
IT Care Ltd	PATERSON SAFETY ANCHOR MAINT LTD	TC Young
J & R ANDERSON (PAINTERS) LTD	PEST SOLUTIONS, C/O LLOYDS TSB COMMERCIAL	The Robin Primrose Partnership
JAMES FREW LTD	Peter Cox Ltd	The Ventilation Experts
JLA TOTAL CARE LTD	Pitney Bowes	TOTALIS SOLUTIONS LTD
JORDAN ELECTRICS LTD	PLANNED FIRE MAINTENANCE	TRITEC SOLUTIONS (SCOTLAND) LIMITED
KENLITE ELECTRICS LTD	Plover Services Limited	UKDN WATERFLOW LTD
Keys Galore	PRESTIGE SPECIALITY WINDOW FILMS	Walker Security Systems
Kiswebs Ltd	PRIORITY ROOFING SERVICES	Wm Brown & Co (Maintenance) Ltd
Kleerkut Ltd	PUMP ACTION LTD	WOODSTOCK CONTRACTORS LTS
L&D SERVICES	Quinn Internal Audit	WSS Group Ltd
Laidlaw Solutions Ltd	R E DEW (SCOTLAND) LTD	Zero Gravity Safety Ltd
Legal Escrow Ltd	RUTHERGLEN LANDSCAPES	
Lenlay Energy Consultants Ltd	R WILLIAMSON ELECTRICAL LTD	
Lockmasters Mobile	RAPID FIRE SERVICES LTD	
THE McDOUGALL GROUP	RBC BUILDING SERVICES LTD	

