

1. Scope of policy

This policy sets out Soha's approach to maintaining the highest standards of probity and integrity of its employees, Board members and involved residents including their relationships with other organisations. It should be read in conjunction with the relevant procedures and Soha's Code of Conduct.

It applies to Soha and its subsidiaries - SIB Property Ltd and Soha Neighbourhood Services (SNS) Ltd.

Specifically it describes:

- How decisions are made around accepting gifts and hospitality and the procedures that must be followed for all gifts that are offered, whether accepted or not
- Soha's policy on maintaining a register of interests and how interests are managed
- Soha's policy on the use of contractors for personal use by employees, Board members or involved residents.

For the purposes of this policy:

- 'Board member' refers to any individual serving on Soha's Board or its Committees including co-opted members and the Boards of SIB Property or SNS
- 'Involved resident' refers to any resident who is formally involved in activities covered by Soha's menu of involvement opportunities, but is particularly pertinent to those involved in the tendering of a contract; and those who are part of Soha's engagement structure
- 'Employee' includes everyone who is employed by Soha, whether permanent, temporary or casual and those working as a contractor, a temp through an agency or on a freelance basis.

2. Aim

Soha aims to have the highest standards of probity, openness, transparency, accountability and integrity in all areas of its business. As part of this commitment, Soha will conduct itself in a way which maintains its own excellent reputation and that of the housing sector and will avoid situations that may bring either into disrepute.

3. Policy Statement

Soha's Code of Conduct is modelled on the NHF's Code of Conduct 2022. It describes how the actions and behaviours of individuals need to be consistent with the values of, and demonstrate the desired culture at, Soha. This policy amplifies one aspect of our Code and explains that:

- Soha will maintain clear, communicated procedures for employees, Board members and involved residents which set out the levels at which gifts and hospitality may be accepted and the levels at which they must be refused.
- Soha requires individuals to complete a gift and hospitality declaration form in all cases and a register of these will be maintained.
- Soha requires all Board and Senior Leadership Team members to complete a declaration of interest form at least annually and a register of these will be maintained. Board member declarations will be available to view via Soha's website.

- Soha requires all employees who reside in a Soha property whether as a tenant, shared owner, leaseholder or an occupier to complete a declaration of interest form at least annually and a register of these will be maintained.
- Soha will maintain clear, communicated procedures for the use of its contractors and suppliers by employees, Board members or involved residents. Individuals must comply with the procedures and a declaration form may be required in relevant circumstances.

4. Implementation

4.1 Gifts and Hospitality

4.1.1 Register of Gifts and Hospitality

- The Company Secretary will maintain a register, setting out occasions when employees, Board members and involved residents have been offered gifts or hospitality, whether or not accepted or disposed of, describing the occasion, the host and an approximate value.
- Details of the gifts and hospitality offered to Board or Senior Leadership Team members will be reported annually to the Audit & Risk Committee and is available for public scrutiny on request.

4.1.2 Rules of Acceptance

- SP16 Anti-Bribery and Anti-Fraud Policy sets out a zero tolerance approach to bribery. Employees, Board members and involved residents must not seek or accept gifts, hospitality or other benefits which could be seen to compromise their judgement or integrity. Cash (including gift cards and vouchers must never be accepted.
- Soha will maintain clear guidance (Procedure 1) relating to the levels of gifts and hospitality:
 - Token gifts which individuals can accept without authorisation;
 - Low value gifts and hospitality up to a value which individuals can accept without authorisation;
 - Mid value gifts up to a value which can be accepted as a donation to Soha's charitable raffle but with prior authorisation;
 - Mid value hospitality up to a value which individuals can accept but with prior authorisation;
 - High value gifts and hospitality above which value there is a presumption that individuals will refuse; and
 - Gifts and hospitality which must not be accepted under any circumstances.
- It is the responsibility of the individual being offered a gift or hospitality to follow the procedure. If in doubt, further advice can be sought from the Chief Executive or Company Secretary.
- Where the offer could be considered as a potential bribe, individuals must follow the procedure set out in SP16 Anti-Bribery and Anti-Fraud Policy.

4.2 Conflict of Interests

4.2.1 Register of Interests

- All employees, Board members and involved residents must take all reasonable steps to ensure that no undeclared conflict arises or could reasonably be perceived to arise, between their duties and their personal interests. This includes financial and any other interests.

4.3 Declaration and Handling of Interests

- All employees, Board members and involved residents have a responsibility to declare actual and perceived conflicts of interest at the appropriate time, for

example at a meeting or if involved in staff or contractor appointment. Where conflicts arise, or are perceived to have arisen, these must be managed to avoid any financial or non-financial personal gain (real or perceived).

- Guidance as to what may constitute a conflict of interest, individual responsibilities and how these need to be managed are out in Procedure 2 and align with the Code of Conduct.

4.4 Use of Soha's Contractors / Suppliers

- Employees and Board members are not normally allowed to use Soha's contractors or suppliers in a personal capacity.
- Soha will maintain a procedure (Procedure 3) setting out when individuals can and cannot use contractors or suppliers. Unless otherwise stated, staff who are not managers and not working in the department that uses the contractor / supplier may employ them on a personal basis. These instances must be declared, and the declaration must include confirmation that no financial or other advantage has been secured as a result of the relationship with the association.
- Suppliers that can be considered national (e.g. banks, utilities, shops etc.) or those that are local but used by the public on the regular basis (e.g. sandwich shop, garages for petrol) can be used without declaration by any employee, Board member or involved resident unless a discount is being obtained.

5. Breaches

Breaches by employees, Board members or involved residents of the expectations or responsibilities outlined in this policy or Soha's Code of Conduct may occur at different levels. Breaches will be dealt in a proportionate way and a severe breach may result in some form of disciplinary action. Procedure 4 provides guidance on this area.

6. Resident Involvement

Resident consultation has not been carried out as it is not a service-based policy. However, involved residents will be provided with a copy for information alongside Soha's Code of Conduct and encouraged to declare any gifts, hospitality and interests where appropriate.

7. Appeals

The Chief Executive's decision will be final (Chair of the Board in the case of the Chief Executive) and will not allow any further appeals.

8. Responsibility

The Chief Executive has overall responsibility for the effective implementation of this policy. The Company Secretary is responsible for the maintenance of the gifts, hospitality and declaration of interests registers. However, it is the responsibility of all employees, Board members and involved residents to ensure they understand and adhere to the policy and its associated procedures.

9. Monitoring and review

The Audit and Risk Committee will receive an annual report on the details of the gifts and hospitality offered to Board or Senior Leadership Team members.

This policy will be reviewed every three years or sooner in line with changes to law, legislation or regulation.

10. Context

Soha Code of Conduct 2024
NHF Code of Conduct 2022
SP15 Confidential Reporting (Whistleblowing) Policy
SP16 Anti-Bribery and Anti-Fraud Policy
Procedure 1: Declaring gifts and hospitality
Procedure 2: Declaration and handling of conflict of interests
Procedure 3: Personal use of Soha's suppliers and contractors
Procedure 4: Dealing with breaches of the Code of Conduct
Gifts and Hospitality declaration form
Declaration of Interests form
Personal Use of Soha's Contractors/Suppliers form
Annual declaration of interest forms

Members' Forum (for information)	16 May 2024	SLT Approved	1 May 2024
EIA Completed	27 March 2024	Board Approved	23 May 2024
DPIA Checklist Completed	27 March 2024	Review Due Date	By May 2027