

ENTITLEMENTS, PAYMENTS AND BENEFITS PROCEDURE

1. INTRODUCTION

1.1 This procedure details the operational measures that we will put in place to implement our policy on Entitlements, Payments and Benefits (G11).

1.2 This procedure relates to people who are:

- Members of our Board of Management and of the board of management of any of our subsidiaries; and
- Everyone who works for us or any of our subsidiaries.

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

1.3 This procedure covers:

- Managing your interests
 - Registering and declaring interests; and
 - Entitlements, payments & benefits, such as gifts or hospitality from external parties, all as specified herein.
- People connected to you
 - Who else you should consider when declaring interests
 - What you should consider; and
- Use of our contractors/suppliers by our people.

1.4 At all times, we expect a common-sense approach to be applied to the interpretation and application of this procedure, and the policy which it supports. 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 Board of Management) or with your line manager (if you are a member of staff).

2. MANAGING YOUR INTERESTS

Registering and Declaring Interests

- 2.1 You must record in ARK's Register of Interests any interests that you or someone connected to you (see Section 3) has which are relevant to our business. You will require to complete a declaration at least every 3 years, in order to confirm 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 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.
- 2.3 The Code of Conduct also contains a section on Declaring Interests that you should comply with at all times.
- 2.4 An annual report will be made to our Board of Management on the entitlements, payments, and benefits that have been recorded in the Register.

Entitlements, Payments and Benefits

- 2.5 Many of the interests you will be required to declare can be classed as entitlements, payments or benefits.
- 2.6 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.
- 2.7 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 1 explains the payments we can and cannot make in more detail.
- 2.8 As we contribute to the economies of the areas 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.
- 2.9 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.
- 2.10 Appendix 1 lists the entitlements, payments and benefits that fall under this policy and procedure, 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; and

- Any other further requirements the organisation has before permitting.

3. PEOPLE CONNECTED TO YOU

Who Else You Should Consider When Declaring Interests

3.1 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 associated. There are three groups of people that you need to consider, outlined in Table A:

Table A

Group 1 Members of your household	Group 2 People closely associated with you	Group 3 Others you need to consider
Anyone who normally lives as part of your household, whether they are related to you or not, including spouses/partners who work away from home and sons and daughters who are studying away from home	<ul style="list-style-type: none"> • Parents, parents-in-law and their partners • Sons and daughters; stepsons and step-daughters and their partners • Brothers and sisters and their partners • A partner's parent, child, brother or sister • Grandparents, grandchildren and their partners • Someone who is dependent on you or whom you are dependent on • Close friends 	<p>Other relatives (e.g. uncles, aunts, nieces, nephews & their partners)</p> <p>Other friends (e.g. someone you are acquainted with socially, neighbours, business contacts/associates)</p>

- 3.2 If you become aware of any action or involvement relating to **anyone** in the table then you should declare and manage this as soon as possible.
- 3.3 However, we recognise that you will not always be closely acquainted with or in regular contact with all of the people listed and we do not expect you to go to unreasonable lengths to identify actions or involvement that are covered by this policy and procedure.
- 3.4 Please note, we do expect you to be familiar with the actions of members of your household (Group 1) and of any other people listed in the table above with whom you are closely associated and/or in regular contact and you must take steps to identify, declare and manage these.
- 3.5 **You are not expected to be aware of the actions of people in groups 2 and 3 that you do not have a close association and/or regular contact with.** We do not expect you to research into the employment, business interests and other activities of

all persons with whom you are closely connected.

- 3.6 When considering actions you should do so from the point of view of a reasonable and objective observer and a common sense approach should be adopted at all times.

What You Need To Consider

- 3.7 The following are the actions and involvement by those to whom you are closely connected that, should you become aware, we would expect you to notify us by making a declaration in the Register:

- A significant interest in a company or supplier that we do business with or which is on our approved list. 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 we do business with or is on our approved list;
- Involvement in the management of any company or supplier that we do business with or which is on our approved list;
- 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; and
- If they are an existing tenant or service user of the organisation.

4. Use of Our Contractors & Suppliers

- 4.1 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 procedure. This is included at Appendix 2. This list will be updated on an annual basis.

- 4.2 We recognise that there could be certain circumstances where it might be difficult 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, or where you can evidence that you have a longstanding, arms-length, purchasing relationship with a contractor or supplier which pre-dates you becoming one of our people, where there is no suggestion that the terms that you receive from the contractor/ supplier will be changed due to your involvement with ARK, and which you would wish to continue. Under such

circumstances you could be permitted to use those contractors/suppliers outlined at Appendix 2, 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 2 is at the discretion of the relevant Line Manager, within Care and Support at Care and Support Manager level or above, within Priory functions at Senior Leadership Team Level, and within the Board of Management from the Chair, and in the case of approval in relation to the Chair, from the Depute Chair. 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/or that you will receive no preferential treatment in terms of service or cost (which you will be required to demonstrate where possible 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; and
 - That you received or will receive no preferential treatment in terms of service or cost (which you will be required to demonstrate where possible through quotations and receipts. In the event that quotations/ receipts are not available the approving officer will require to discuss the proposed purchase with you to satisfy themselves that you will receive no preferential treatment, and may for example seek your permission to contact the contractor/ supplier themselves to clarify the position).

Where you inadvertently use a contractor on the list at Appendix 2 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 2 can be used without the need for any declaration/further action. Appendix 2 represents those contractors/suppliers that are considered to have a material business relationship with ARK for the following reasons:
- We have used them during the two years preceding the preparation of the list; and
 - They have invoiced ARK in excess of £2,000 during the preceding two years.

Notwithstanding the above, the list does not include any contractors/suppliers that:

- During the preceding two years invoiced ARK less than £2,000; or
- Only provide services of a small value (e.g. local window cleaners, taxi firms, or sandwich shops); or
- Have such a large national or local standing, or their business is structured in such a way, that no favour could ever realistically be gained (e.g. utilities, BT, banks, national chains, advice giving organisations, or universities).

- 4.6 **Guidance for approving officer:** The approving officer will have an appropriate level of seniority, as set out in Clause 4.3 above. In making your decision you should

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, such as ensuring that the individual is not involved in any transactions with or decisions about the contractor/supplier in question on behalf of the organisation. You should maintain a clear audit trail of every approval to use any of our contractors listed at Appendix 2. 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 Board of Management.

5. Review

- 5.1 The Chief Executive is responsible for ensuring that this procedure is implemented by all staff concerned.
- 5.2 The Chief Executive will ensure that this procedure is reviewed at least every three years.

Approved by the Senior Leadership Team: July 2019

Next review due by: July 2022

Complies with: Performance Standards 4 and 5

Appendix 1 – 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> <p>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</p>	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 Board of Management for their role as a Board Member, in accordance with the terms of their letter of appointment	No	
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.

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> <p>It arises directly from a decision to terminate the employee's contract of employment</p> <p>Payment is approved by the Board of Management</p> <p>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)</p> <p>Payment does not exceed the equivalent of one year's salary for the employee</p> <p>That this payment is instead of (rather than additional to) any redundancy entitlement</p>
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> <p>There has been an open recruitment exercise in accordance with our policy that you have not played any part in and</p> <p>You have no direct or indirect line management or supervision responsibility for the post and</p>

EXAMPLE	CAN THIS BE PERMITTED?	FURTHER ACTION NECESSARY BEFORE THIS WILL BE PERMITTED?
		The offer of employment complies with our policy and is approved by Head of People and Organisational Development or the Director of People and Organisational Development and You record your connection to the successful applicant in the register within five days of their acceptance of the offer.
The offer of employment to someone who is, or has been in the last twelve months, a member of our Board of Management or to anyone who is related to a member of the Board of Management	No	This cannot be permitted.
Appointment of one of our staff members to the Board of Management	No	This cannot be permitted in accordance with the Rules of the organisation.
Nominations to join the Board of Management 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	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 Board of Management 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

EXAMPLE	CAN THIS BE PERMITTED?	FURTHER ACTION NECESSARY BEFORE THIS WILL BE PERMITTED?
		<p>Property Manager/ Finance Director. 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>
TRAINING AND EVENTS		
<p>Attendance at training events or seminars (e.g. SFHA Conferences) or openings/similar events hosted by other RSLs</p>	<p>Yes</p>	<p>There is no requirement to declare and record in the register of interests.</p>

EXAMPLE	CAN THIS BE PERMITTED?	FURTHER ACTION NECESSARY BEFORE THIS WILL BE PERMITTED?
<p>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</p>	<p>Yes</p>	<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>
<p>Attendance by you at events to mark awards, achievements or other significant milestones relevant to our business.</p>	<p>Yes (where not exceeding £500)</p>	<p>The Board of Management 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.</p> <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> <p>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 Board of Management would be required.</p>

EXAMPLE	CAN THIS BE PERMITTED?	FURTHER ACTION NECESSARY BEFORE THIS WILL BE PERMITTED?
GIFTS AND HOSPITALITY		
Gifts received from tenants and external sources	Yes (not exceeding a value of £25)	<p>Small gifts (e.g. a box of chocolates, pens, folders, paperweights) can be accepted if:</p> <ul style="list-style-type: none"> 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 do not receive gifts from the same source on a regular, recurring basis (e.g. every year on your birthday or every Christmas) you record receipt of the gift in the register <p>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:</p> <ul style="list-style-type: none"> Advise the donor that the gift will be donated to charity, will form part of our annual charity fund raising activities, or will be added to a 'pool' for a staff raffle or other activity e.g. at Christmas 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 once from the same source within a 12 month period.</p> <p>You should also record any offers that you decline and the reasons for this, in the register within five days.</p>
Gifts given from us to one of our people or received by one of our people from external sources to mark	Yes (not exceeding a	Gifts from the organisation to our people can be permitted in cases where it is to mark a special occasion, or significant event,

EXAMPLE	CAN THIS BE PERMITTED?	FURTHER ACTION NECESSARY BEFORE THIS WILL BE PERMITTED?
special occasions.	value of £50)	<p>including: Family events (e.g. marriage, milestone birthday, birth of a child), Retirement Leaving the organisation</p> <p>These must be recorded in the relevant register and the value of such gifts will not normally exceed £50. Where it is proposed that such a gift will exceed £50, this will be approved in advance by ARK's Executive Team.</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.</p>
Awards/ prizes given from us to one of our people to mark successful participation in an activity which generates organisational benefits.	Yes (not exceeding a value of £50)	<p>Awards/ prizes from the organisation to our people can be permitted in cases where it is to mark successful participation in an activity organised for or on behalf of us, which generates organisational benefits, such as a competition or activity (e.g. in relation to Quality Kite Marks such as Healthy Working Lives), provided that the selection process for giving the award/prize has been carried out by someone who is independent from all those nominated for the award/ prize.</p> <p>These must be recorded in the relevant register and the value of such awards/ prizes will not normally exceed £50. Where it is proposed that such an award/ prize will exceed £50, this will be approved in advance by ARK's Executive Team.</p>
Hospitality associated with our business and that of its partners	Yes (when not exceeding a value of £50)	<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 £50 is permitted but must be</p>

EXAMPLE	CAN THIS BE PERMITTED?	FURTHER ACTION NECESSARY BEFORE THIS WILL BE PERMITTED?
		<p>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 £50, unless you have prior approval from the Board of Management. 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 Head of the relevant ARK department.</p>
Our people seeking donations from our contractors/suppliers when fundraising for charity	Yes	<p>This is permitted provided: Approval is gained from the Head of the relevant ARK department prior to making any approach Any donations received are recorded in the register</p> <p>We recognise our social responsibility and promote charity fundraising by the organisation and our people.</p>
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.

EXAMPLE	CAN THIS BE PERMITTED?	FURTHER ACTION NECESSARY BEFORE THIS WILL BE PERMITTED?
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.
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 Board of Management, 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

EXAMPLE	CAN THIS BE PERMITTED?	FURTHER ACTION NECESSARY BEFORE THIS WILL BE PERMITTED?
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 2 – Entitlements, Payments and Benefits

Suppliers over £2k- October 2019

<u>Supplier</u>	<u>Short Name</u>	<u>Location</u>	<u>Nature of Work</u>
<u>ALL REGIONS</u>			
1CA001	1 CALL PROPERTY	Various North & South Projects	Maintenance
ACS001	ACS PHYSICAL RI	Various North & South Projects	Asbestos
ADA003	ADAPTOCARE LTD	Various North & South Projects	Maintenance
ARJ001	ARJO LIMITED	Various North & South Projects	Maintenance
CLE003	CLEARWATER TECH	Various North & South Projects	Maintenance
GRO001	GROVE BEDDING	Various North & South Projects	Furniture
HFE001	H F ELECTRICAL	Various North & South Projects	Maintenance
ISS001	ISS LANDSCAPING	Various North & South Projects	Gardening
LEA006	LEARNPRO LTD	Various North & South Projects	Training
LYR002	LYRECO PROJECTS	Various	Stationery
MEL001	MELDRUM CONSTRU	Various North & South Projects	Maintenance
NEW005	NEWCROSS HEALTH	Various	Agency Staff
ONE001	FIRST CALL	Various North & South Projects	Maintenance
PHO004	PHOENIX SOFTWARE	Various North & South Projects	IT Software
RSS001	REMOVAL SERVICE	Various	removal & storage
SCV001	SCVO	Various	Conferences
SUP001	SUPPORT KEY LTD	Various North & South Projects	IT
THA001	THAIN COMMERCIA	Various North & South Projects	Maintenance
TOT003	TOTAL HYGIENE	Various North & South Projects	Hygiene Products
TOU001	TOUGH FURNITURE	Various North & South Projects	Furniture
VAL002	VALUE PRODUCTS	Various North & South Projects	Supplier of Gloves
WAL011	SLORACH WOOD AR	Various North & South Projects	Consultants
WES003	COLLEGE, WESTLOT	Various	Training
YOU001	YOUNG JAMES	Various North & South Projects	Maintenance

DIN001	DINARDO PARTNER	Paisley	Consultancy Fees
WIT001	WITTETS ARCHITE	Various North & South Projects	Architects
MAR010	MAGGIE WOOD	Priory	Consultants
GKM001	GKM PROPERTY MA	Various	Maintenance
SUN003	SUNRITE BAILEYS	Various North & South Projects	Blinds Agency/Permanent Staff
HAY001	HAYS	Various	Tenant Surveys
KNO001	KNOWLEDGE PARTN	Head Office	AIMS
ACCZ01	SEE ACCZ01	Various	AIMS
ASP003	ASPECT FLOORING	Various	Flooring

North

ALL004	ALLIANCE ELECT	Various North Projects	Maintenance
CRA005	COLIN BRENNAN C	Fife	Maintenance
CRO003	CROFTHED FARM	Livingston	Rent & Room Hire
DIX004	MARK DIXON	Rymonth	Maintenance
DUN002	DUNCAN CAS	Various North Projects	Maintenance
ENE001	ENERGY TECHNICA	Rymonth	Gas Audit
ERI001	ERIGHT ELECTRIC	Perth	Electrical
FES003	FES FM LIMITED	Stornoway	Maintenance
FRA007	ROBERT FRASER	Various North Projects	Maintenance
GOL004	GOLDSTAR CLEAN	Kittybrewster	Cleaning
GRA018	GRANT ELECTRICA	Fife	Maintenance
GRA023	GRANT & MCPHERS	Buckie	Maintenance
H2O001	H2O PLUMBING	Various North Projects	Maintenance
MAC013	MACDONALD, JOHN	Various North Projects	Maintenance
MAS001	MASKAME & TAIT	Peterhead	Maintenance
MCN001	MCNULTY JOINERS	Arbroath	Maintenance

NES001	NESS ELECTRICAL	Various North Projects	Cleaning
OCS001	CANNON	Grangemouth	Sanitary / Hygiene
RAT001	RATTRAY, RL	Perth	Maintenance
REA001	REAL LIFE OPTIO	Dunfermline	Property Fees
SCO048	SCOTIA PRESERVA	MacDuff	Maintenance
STR	STROWGER & SMIT	Various North Projects	Maintenance
SUF001	SUFFOLK LIFE	Elgin	Office rental
WAL013	WALKER, AD	Various North Projects	Maintenance
GRA012	GRANT ROAD PROP	Dundee	Rent + Utilities
SCP001	SCP RECRUITMENT	Buckie	Agency Staff
MTM001	MTM CONSTRUCTIO	Various North	Maintenance
SCO054	SCOTFORCE RECRU	Blairgowrie/Perth	Agency Staff
CUN001	CUNNINGHAM CARP	Blairgowrie	Carpets
45J001	45 JOINERY LTD	Various North	Maintenance

South

ACT001	ACTION GROUP	Restalrig	Furniture
ALD001	ALDER JOINERY	Edinburgh	Maintenance
ALL011	ALL IN ONE PROP	Various South Projects	Maintenance
ARC004	ARC SCOTLAND	Head Office East/Mid Lothian & Edin-	Subscription
ASA001	ASA RECRUITMENT	burgh	Agency Staff
BAC001	BACRA LTD	Head Office	Training
BIFZ01	BIFFA WASTE	Head Office	Waste Collection
BRA003	BRANNOCK DECORA	Various South Projects	Maintenance
BRE001	BRENDAN MACNEIL	Head Office	Photography
CAP002	CAPITA BUSINESS	Head Office	Software
CAP003	CAPITAL DOCUMEN	Head Office	Photocopier Charges
CHA008	COVENTRY	Head Office	Memberships
CHA012	CHALMERS ARCHIT	Edinburgh	Architect

CHI005	CHIENE+TAIT	Head Office	Audit
CIC001	CIC	Head Office	Counselling
CIT001	CITY CLEANING C	Edinburgh	Cleaning
COM007	CCPS	Head Office	Memberships
COU001	COUNTRY CARPETS	St Andrews	Flooring
CRA006	CRABTREE LETTIN	Kelso	Short Breaks
EDE001	EDEN GROUP	Various South Projects	Electrical work
ELE004	ELECTROSONIC	Head Office	Electrical systems
ENS001	ENSERVE TECHINC	Priory	IT A/C System
FIF001	FIFE FIRE ENGIN	Various South Projects	Maintenance
FOR002	FORTH VALLEY CL	Edinburgh	Cleaning
FUR002	FURNITURE @WORK	Various South Projects	Furniture
G4S001	G4S SECURE SOLU	Head Office	Keyholding Service
GOR001	GORDON & HALLID	Various South Projects	Flooring
GRE003	GREENLEAF HYGIE	Head Office	Training
HAR001	HARMONY AGENCY	Edinburgh	Agency Staff
KEL003	BORDER RETREATS	Kelso	Accommodation
KEN003	KENKLEEN LTD	Hawick	Cleaning
KON001	KONE PLC	Edinburgh	Lift
KON002	KONICA MINOLTA	Head Office	Photocopiers
LYR001	LYRECO UK LTD	Priory	Stationery
MCP001	MCPHERSON DOCUM	Head Office	Document Scanning
MEL002	MELVILLE & WHIT	Various South Projects	Maintenance
NIM001	NIMMO ELECTRICA	Grangemouth / Alloa	Electrical
NIV001	NIVEN & SON	St Andrews	Photocopiers
NOR005	NORTHGATEARINSO	Head Office	HR System
OTI001	OTIS LIMITED	Edinburgh	Electrics
QAL001	QA LIMITED	Head Office	Accommodation
QUA004	QUALITY CLEANIN	Edinburgh	Cleaning
RAD002	RADISH INVESTME	Kelso	Short Breaks
RAN002	RANDSTAD CARE	Various South Projects	Agency Staff

REL001	RELATE LAB	Head Office	Marketing
SAL003	FACILITIES	Various South Projects	Maintenance
SCO001	SCOTSERVE	Head Office	Letterheads
SCO049	SHN	Head Office	Membership fees
SEA003	SEARCH	Head Office	Recruitment
SHE001	SHEPHERD & WEDD	Head Office	Consultants
SHR001	SHRED-IT	Head Office	Shredding
SPA001	SPACE SOLUTIONS	Head Office	Property Managers
TRU001	TRUST RECRUITME	Hoseasons	Agency Staff
TUR001	MARK TURLEY	Head Office	Consultants
UPW001	UPWARD MOBILITY	Wharton Square	Agency Staff
CAI001	CAIM HEALTHCARE	Grangemouth	Agency Staff