



Approver	Operations Committee
Date Approved	9 th June 2026
Classification	Strategy
Title	Procurement Strategy
Revision Date	June 2026
Revised by	Procurement Officer / Director of Finance
Next Revision Date	June 2027
Related Documents	Financial Regulations Anti-Fraud and Money Laundering Policy Procurement Policy Tender Opening Policy Data Protection Policy
Location of Electronic Copy	V:\Policies and Procedures Shared\Policies\Corporate

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1. Introduction

VHA Limited (referred to in this Strategy as “VHA”) recognises that sustainable procurement has a critical role to play in making best possible use of its resources and in demonstrating value for money for our tenants and stakeholders.

This strategy aims to demonstrate a clear and structured approach to all of VHA’s procurement activities outlining what will be done and when to deliver quality, price, experience, specialist knowledge and value for money in order to achieve best value.

This strategy sets out VHA procurement aims and objectives which reflect both regulatory obligations, internal policies and local/ national priorities. VHA aims to comply with all legislative requirements placed upon it, to protect the interests of its tenants and stakeholders as well as the reputation of the sector by ensuring compliance with all associated legislative requirements ie. the Bribery Act 2010.

VHA continues to face financial pressures therefore efficient, effective and sustainable procurement practice is paramount. It is recognised that commitment to and communication of this strategy will help VHA to achieve this aim. It will also allow VHA to continue to deliver excellent services which make the best use of the public money available.

Legislatively the Association’s procurement activities are guided by:

- Public Contract (Scotland) Regulations 2015,
- Procurement Reform (Scotland) Act 2014,
- Procurement (Scotland) Regulations 2016.
- Concession Contract (Scotland) Regulations 2016
- Procurement Act 2023 (where applicable)

All of the Associations procurement activity must comply with the four core principles of public procurement in Scotland, as follows:

- **Transparency** – the reasons for procurement decisions must be clear to all.
- **Accountability** – The Group is required to be accountable to our Board, stakeholders, and customers for all decisions that we make when spending money. This principle requires that decision making can be audited to ensure consistency with other principles and that any potential conflicts of interest are avoided.
- **Fairness, Equal Treatment and Non-Discrimination** – All parties involved in procurement decisions must be treated fairly, with no potential supplier being treated either more or less favourably than any other potential suppliers. This also means that contract opportunities must be advertised widely enough to ensure that genuine competition between suppliers is possible.

- **Proportionality** – The requirements made of potential suppliers must be made on a scale which is consistent with the type and size of the contract opportunity.

2. Procurement Vision, Purpose, Values & Strategic Priorities

Our Vision:

Joy in Later Years

Our Procurement Vision:

To achieve excellent procurement performance through sustainable procurement practices for the benefit of the organisation and its stakeholders.

Our Mission:

Life needn't be complicated. We're here simply to help people enjoy their later years.

Everything we do is about realising this vision and in order to achieve this we have an equally straightforward set of values.

Our Values:

- Treat people as we would a loved one
- Say Yes I can and I will
- Work hard have fun and laugh
- Do according to our customers' wishes and ambitions
- Celebrate age, experience and wisdom
- Inspire with positive smiles and words
- Stay courageous, creative and ahead of the game
- Work with those that share our values

Our Strategic Aims:

- To deliver an excellent customer service
- To provide good quality homes
- To maintain good governance and financial management
- To value and invest in our people
- To be effective and efficient whilst considering value for money
-

Our Strategic Objectives:

- Put our tenants and residents at the heart of what we do
- Maintain long term financial strength and governance
- Invest in our home to ensure they are high quality and sustainable
- Develop a skilled, empowered and high performing team
- Continue to invest in our systems to enable business growth
- Provide value for money services

3. Strategy Context

This sustainable procurement strategy is committed to ensuring that our procurement activities are fair, open, transparent and non-discriminatory and sustainable in accordance with legislation and best practices.

Defined as a **“Public Body Governed by Public Law”** VHA has a statutory obligation to ensure procurement activity is compliant with relevant legislation.

Where the estimated total value of regulated procurement exceeds £5 million within a financial year, VHA are required to prepare and publish a procurement strategy. This Strategy is also produced in the context of Scottish Government best practice guidance where SG Guidance states that it ***"encourages all RSL's to produce a procurement strategy irrespective of spend value"***.

Procurement is the full range of activities related to purchasing goods, services and works. VHA carries out a range of procurement activity ranging from high value works through to the purchasing of small stationery items.

This strategy is aimed at promoting efficient, effective and sustainable procurement practices throughout the organisation which will reflect our vision, values and priorities.

We will raise awareness of VHA commitment to sustainable procurement through various means including stakeholder engagement, internal policies/procedures, tendering processes, Public Contracts Scotland
<http://www.publiccontractscotland.gov.uk>.

Managing Procurement

This strategy describes the way this spending will be managed by looking at the types of things we purchase. The over-arching principal used in procurement procedures is that goods, works, and services will be categorised according to risk and a specific approach for each category will be adopted.

Figure 1 shows how we will categorise services, supplies & works and the range of risks

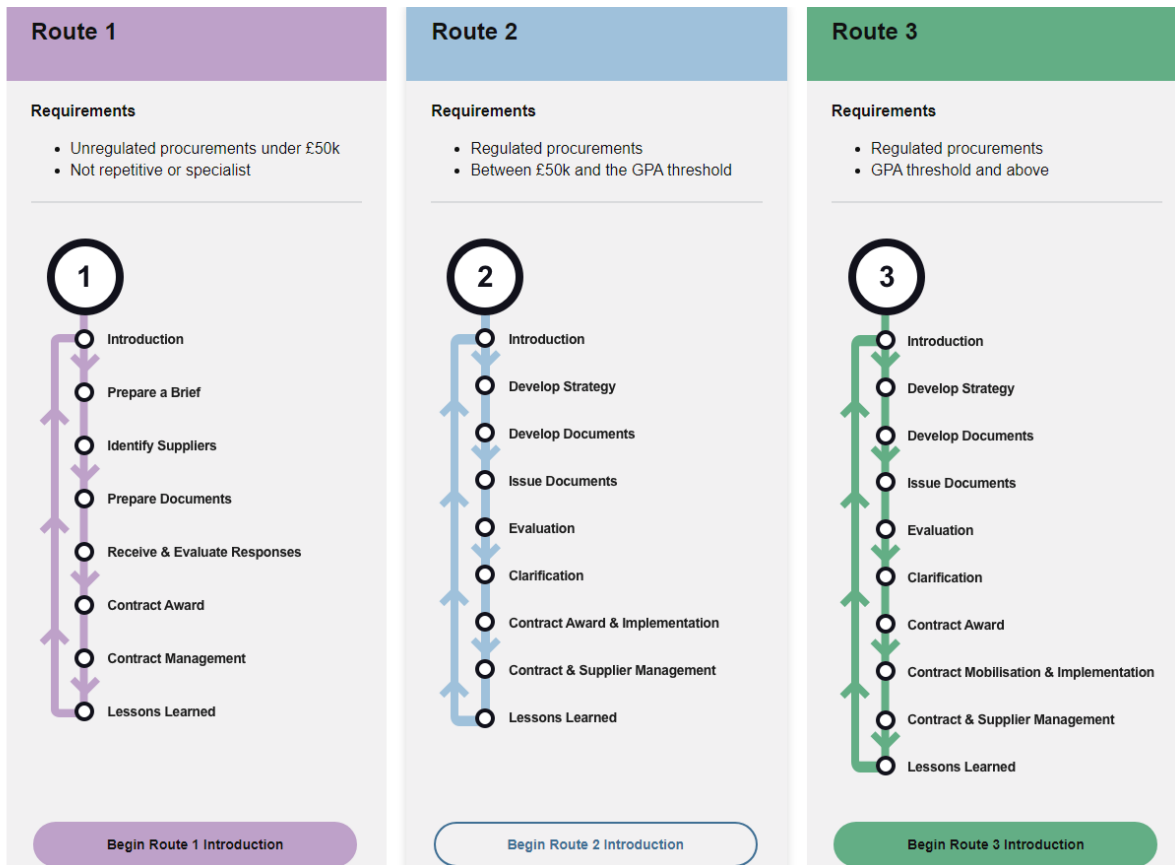
↑ Increasing Risk	Bottleneck (Low value but significant impact)	Strategic (Large Capital Development Projects)
	Routine (Stationery)	Leverage (Utilities, IT Equipment)
	Increasing Expenditure →	

- **Strategic** Items that are high cost and high risk if something goes wrong e.g. large capital projects, large investment contracts, business services such as audit, legal and insurances.
- **Bottleneck** Items that are of a low value such as production of newsletters but could have significant implications if they were not available.
- **Routine** Items that are bought on a day-to-day basis in small quantities and are readily available from a range of sources e.g. stationery.
- **Leverage** Items that have a low value and low risk but through economies of scale they can be bought in large quantities at discounted prices e.g. IT equipment and electricity supplies.

Most things we buy and services we deliver fit into one of the four categories in the risk/expenditure matrix and the Procurement process will take into consideration for whatever the buyer is procuring there is a process to follow which ensures they are obtaining value for money for VHA.

Procurement Processes

Viewpoint will use the *Procurement Journey* per the *Public Contracts Scotland website* (see table below)



Where a Framework is used the relevant legislation will be followed and the framework must be compliant under the Scottish procurement legislation.

No supplies, services or works procurement should be broken up or divided to avoid any tendering or quotation process.

4. Procurement Strategic Aims, Objectives and Priorities

The key objectives of this strategy are to ensure:

Objective 1: Consistently apply effective procurement practice across the organisation.

Activities:

- An annual review of previous procurement activities;
- Monitoring and updating of the guidance and controls in our Procurement Policy and Procedures;
- Aligning Procurement activities with departmental strategies to ensure that our organisational objectives are supported;
- A centralised purchasing approach to all procurement activities to ensure the required levels of consistency;
- Training and support provided to all relevant staff.

Objective 2: Help improve economic, social and environmental wellbeing in our geographical areas of operation.

Activities:

- Seeking added value through our procurement activities in accordance with Community Benefits ambitions;
- Taking account of environmental impact in our Procurement decisions, thereby saving energy and resources and reducing waste;
- Considering increased use of e-purchasing and e-invoicing solutions to procurement;
- Complying with VHA policies;
- Encouraging all companies we contract with to pay the National Living Wage as their minimum hourly rate;
- Where possible, facilitating involvement in the procurement process of small & medium enterprises (SME's), third sector bodies (organisations that provide benefits for society/ the environment) and supported businesses (organisations where > 50% of workers are disabled and unable to work in the open labour market).

Objective 3: Plan, monitor & review effectively current/future procurement activities.

Activities:

- Identifying all procurement activities which are then tendered and monitored appropriately;
- Regularly reviewing risk management processes in accordance with VHA internal policies and procedures;
- Assessing Supplier performance on a regular basis;
- Developing collaborative procurement opportunities with other bodies to maximise purchasing power;
- Utilisation of existing procurement solutions, for example; Scottish Government procurement contracts, housing/public sector pre-tendered frameworks and Crown Commercial Services contracts,
- Monitor value for money and best value outcomes;
- Maintain a register of all tendered contracts.

Objective 4: Tender and award contracts in accordance with VHA Financial Regulations, legislative requirements and best practice.

Activities:

- Where procurement legislative rules apply, awarding all contracts accordingly;
- Award based on the Most Economically Advantageous Tender (MEAT);
- Establishing an economically advantageous balance of quality and cost;
- Establishing Framework Agreements (pre-tendered & bespoke) for strategic procurement activities where they deliver a more efficient, effective tendering outcome;
- For all non-regulated contracts, following VHA internal procedures, Financial Regulations and procurement processes;

- Fully recognising VHA Anti-Fraud and Anti-Bribery Policies when carrying out all procurement activities;
- Recognise VHA Employment, Payments and Benefits policy constraints when awarding contracts.

5. Finance

VHA considers that the adoption of a compliant procurement strategy across all aspects of the business is not only desirable but essential given the legislative environment within which we operate.

Capital and revenue expenditure in the coming years is estimated as follows

2026-27	£12.4 million
2027-28	£13.6 million
2028-29	£13.1 million
2029-30	£13.5 million
2030-31	£13.6 million

The quantum of the expenditure profile means that VHA must ensure that its operating procedures and processes are compliant to avoid the potential risk of any challenge.

In addition VHA is committed to ensuring value for money for its tenants and stakeholders and therefore the processes and procedures must not only demonstrate but deliver such outcomes.

It is VHA's intention to ensure that, where possible, all contracts awarded by it provide for payment of invoices within a maximum of 30 days and with a maximum of 14 days in connection with development activities from the date of receipt, including payments due by the Association to a contractor, by a contractor to a sub-contractor as well as payments due between sub-contractors.

6. Other Considerations

VHA is committed to supporting and encouraging any staff involved in procurement activity to obtain relevant procurement training and to gain the skills and experience necessary to carry out their duties and responsibilities.

Inter alia, we will use the Public Contracts Scotland Procurement Journey tool <https://www.procurementjourney.scot/procurement-journey> to help support and develop the procurement skills of relevant staff.

VHA aims to ensure that its governing body members also receive appropriate levels of training regarding organisational and governance responsibility for procurement compliance.

7. Implementation, Monitoring, Reviewing and Reporting

The Executive Team will implement and review this strategy and develop our approach following best practice in the sector and beyond.

Performance monitoring will be through regular reports to Board and sub committees and future internal audit programmes.

This strategy will be reviewed on an annual basis by the Board to maintain its quality, ensure compliance with legislation and to enable VHA to strategically respond to any changing environmental factors.

VHA will also publish an annual procurement report which will provide details on all regulated procurement and address all matters contained within this strategy.

8. Point of Contact

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9. Policy, Tools and Procedures

National policies, tools and legislation can be accessed through the following links. Please note that this is not an exhaustive list.

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- [Scottish Model of Procurement \(Page 13 – Appendix B\)](#)
- [Procurement Reform \(Scotland\) Act 2014](#)
- [Public Contracts Scotland](#)
- [Procurement Journey](#)

APPENDIX A – Procurement Programme 2025/26

The table below shows for the financial year 2025/26 all procurement undertaken and awarded on the Public Contract Scotland procurement portal. It shows detail on the area of procurement, value of the procurement and the process used.

Procurement	Route to Market	Value (inc VAT)
Responsive, void property repairs and minor planned works	Public Contract Scotland (PCS) / Open Tender	£1,869,663
Masonry repairs & associated work	PCS / Open Tender	£181,966
Reinforced Autoclaved Aerated Concrete (RAAC) Work - Development 1	PCS / Open Tender	£118,556
Reinforced Autoclaved Aerated Concrete (RAAC) Work - Development 2	PCS / Quick Quote (QQ)	£20,829
Reinforced Autoclaved Aerated Concrete (RAAC) Work - Development 3	PCS / QQ	£39,362
Painterwork - Internal & External	PCS / Open Tender	£557,537
Bin Cleaning	PCS / QQ	£56,874
Gutter Cleaning	PCS / Open Tender	£44,082
City Park - External Fabric Repairs	PCS / Open Tender	£397,200
Roof Works - 45 Gillespie	PCS / Open Tender	£198,716
Insurance Provision	Prior Award	£576,000
IT System - Human Resources	Framework Call Off	£208,936
Warden Call Rewire	Framework Call Off	£93,600
Two Lift Replacements	Framework Call Off	£331,130
Net Zero Project - Cluny Gardens (Windows & Doors)	Framework Call Off	£60,000
Net Zero Project - Cluny Gardens (Management/Support/Monitoring)	Framework Call Off	£156,000
Net Zero Project - Cluny Gardens (Works)	Framework Call Off	£598,921

APPENDIX B – Outline Procurement Programme 2026/27

The table below shows the potential procurement programme for the financial year 2026/27. Once confirmed, all available contractual opportunities will be advertised or awarded (regulated call offs/exceptions) on the Public Contract Scotland procurement portal. It shows detail on the area of procurement, value of the procurement to be undertaken and the process to be used (including extensions to current contracts).

Procurement	Route to Market	Estimated Value (incl VAT)*
Fire Risk Assessment (Care Homes) 2026 - 2027	Framework Call Off	£15,000
Window Cleaning Services	Contract Extension	£36,000
Fire Alarm, Emergency Lighting and fire safety equipment maintenance and repair	Contract Extension	£110,400
Painterwork - Internal & External	Contract Extension	£200,000
Gas Servicing, Repair & Associated Works	Contract Extension	£200,000
Planned Works - Kitchens	Framework Call Off	£250,000
Planned Works - Bathrooms	Framework Call Off	£250,000
Aids and Adaptations	Contract Extension	£101,000
Water Hygiene: Testing & Assessment	Framework Call Off	£300,000
Professional Building Consultancy Service	PCS / Open Tender	£90,000

**contract extension – value of extension only*

APPENDIX C

Glossary of Terms and Abbreviations

Below is a list of some of the terms and abbreviations used in this strategy – the explanation is given in the context of Procurement

Added Value	Features and benefits offered which exceed the specification for the contract.
Award Criteria	The list of key criteria that is used to assess a suppliers tender
Benchmarking	A process of continually measuring and comparing an organisation's processes against comparable organisations to gain information to help performance improvement.
Best Practice	Documented working practices that provide optimum operational performance within a specific business environment.
Governance	The Framework of authority and control within an organisation.
Most Economically Advantageous Terms (MEAT)	The optimum combination of whole life costs and benefits assessed against predetermined evaluation award criteria which will normally be detailed in the Invitation to Tender (ITT) or equivalent documentation.
Public Contracts Scotland	A national advertising website where all Scottish public sector organisations can publicise the contract opportunities.
Procurement	The process of buying goods, services or works.
Stakeholders	Individuals, groups or organisations that are affected by and/or have an interest in a particular issue or organisation e.g. tenants, staff, Scottish Government.
Sustainable Development	Development which meets the needs of the present without compromising the ability of future generations to meet their own needs e.g. the environmental and social impact of today's actions that may affect the ability of future generations.
Sustainable Procurement	The application of sustainable development principles (see above) to procurement.
Transparency	Being clear with potential suppliers as to what is planned and the steps that will be and have been taken in relation to a procurement process and performing that procurement process as described in the communications with potential suppliers.
Vision	A statement describing how an organisation wishes to be in the future.
Values	Represent the beliefs within an organisation and are demonstrated through the day to day behaviours of its employees.

APPENDIX D

Scottish Procurement



Scottish Model of Procurement



APPENDIX E

PROCUREMENT THRESHOLDS

RThresholds (Public Contracts (Scotland) Regulations 2015)

Supplies	£135,018
Services	£207,720
Works	£5,193,000
“Light Touch Regime” services	£663,540

NOTE: Figures include VAT

Regulated Contract Thresholds (The Procurement Reform (Scotland) Act 2014)

Supplies	£50,000
Services	£50,000
Works	£2,000,000

NOTE: Figures exclude VAT

