Sub Category: Finance

### GORDON INSTITUTE OF TAFE

(ABN 27 241 053 246 RTO 3044 CRICOS 00011G) Private Bag 1, Geelong Mail Centre, Victoria, Australia P +61 3 5225 0800 www.thegordon.edu.au

# Gifts, Benefits and Hospitality Policy

# 1. Statement of policy

This Policy is intended to support individuals and The Gordon to avoid conflicts of interest and maintain high levels of integrity and public trust.

The Gordon has issued this policy to support behaviour consistent with the Code of Conduct for Victorian Public Sector Employees and/or the Code of Conduct for Directors of Victorian Public Entities (the Code). All employees are required under clause 1.2 of the Code to comply with this policy.

This Policy supports behaviour consistent with the Institute's Code of Conduct and describes policy and procedures for:

- 1. Responding to offers of gifts benefits and hospitality
- 2. Providing gifts benefits and hospitality

This policy also contributes towards meeting The Gordon's obligation under Standing Direction of the Minister of Finance 2016.

# 2. Scope

This policy applies to all workplace participants including board members, executives, managers, individuals, contractors, consultants and any individual/s or groups undertaking activity for or on behalf of The Gordon.

This policy does not apply to donations and sponsorship. For this refer to Sponsorship Policy MARK PO 02.

This policy does not apply to gifts, benefits and hospitality provided to employees by The Gordon.

### 3. Definitions

**Benefits:** Include preferential treatment, privileged access, favours or other advantage offered to an individual. They may include invitations to sporting, cultural or social events, access to discounts and loyalty programs, and promises of a new job. The value of benefits may be difficult to define in dollars, but as they are valued by the individual, they may be used to influence the individual's behaviour.

**Business associate:** An individual or body that the public sector organisation has, or plans to establish, some form of business relationship with, or who may seek commercial or other advantage by offering gifts, benefits or hospitality.

**Ceremonial gifts:** Ceremonial gifts are official gifts provided as part of the culture and practices of communities and government, within Australia or internationally. Ceremonial gifts are usually provided when conducting business with official delegates or representatives from another organisation, community or foreign government.

Ceremonial gifts are the property of the public sector organisation, irrespective of value, and should be accepted by individuals on behalf of the public sector organisation. The receipt of ceremonial gifts should be recorded on the register but does not need to be published online.

**Conflicts of interest:** Actual conflict of interest is where there is a <u>real conflict</u> between an employee's public duties and private interests.



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Potential conflict of interest is where an employee has private interests that <u>could conflict</u> with their public duties. This refers to circumstances where it is foreseeable that a conflict may arise in future and steps should be taken now to mitigate that future risk.

*Perceived conflict of interest* is where the public or a third party could <u>form the view</u> that an employee's private interests could improperly influence their decisions or actions, now or in the future.

**Gifts:** Are free or discounted items and any item that would generally be seen by the public as a gift. These include items of high value (e.g. artwork, jewellery, or expensive pens), low value (e.g. small bunch of flowers) and consumables (e.g. chocolates). Fundraising by public sector organisations that is consistent with relevant legislation and any government policy is not prohibited under the minimum accountabilities.

**Hospitality:** Is the friendly reception and entertainment of guests. Hospitality may range from light refreshments at a business meeting to expensive restaurant meals and sponsored travel and accommodation.

**Legitimate business benefit:** A gift, benefit or hospitality may have a legitimate business benefit if truthers the conduct of official business or other legitimate goals of the public sector organisation, the public sector or the State.

**Token offer:** Is an offer of a gift, benefit or hospitality that is offered as a courtesy or is of inconsequential or trivial value to both the person making the offer and the individual.

Whilst the primary determinant of a token offer is that it would not be reasonably perceived within or outside the organisation as influencing an individual or raising an actual, potential or perceived conflict of interest, it cannot be worth \$50 or more (including cumulative offers from the same source over a 12-month period).

**Non-token offer:** Is an offer of a gift, benefit or hospitality that is, or may be perceived to be by the recipient, the person making the offer or by the wider community, of more than inconsequential value. All offers worth \$50 or more are non-token offers and must be recorded on a gift, benefit and hospitality register (except for specific offers received by a person employed in a Victorian Government school, as defined under 'token offer').

# 4. Overview / principles

Under the Instructions supporting the *Standing Directions of the Minister for Finance 2016*, the Victorian Public Sector Commission has set binding minimum accountabilities for the appropriate management of gifts, benefits and hospitality. These can be found at Schedule A.

The Gordon is committed to upholding the following principles in applying this policy:

# 4.1. Impartiality

Individuals have a duty to place the public interest above their private interests when carrying out their official functions. They will not accept gifts, benefits or hospitality that could raise a perception of, or actual, bias or preferential treatment. Individuals will not accept offers from those about whom they are likely to make business decisions.

# 4.2. Accountability

Individuals are accountable for:

Declaring all non-token offers of gifts, benefits and hospitality;

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- Declining non-token offers of gifts, benefits and hospitality, or where an exception applies under this
  policy, seeking approval to accept the offer; and
- The responsible provision of gifts, benefits and hospitality.

Individuals with direct reports are accountable for overseeing management of their direct reports' acceptance or refusal of non-token gifts, benefits and hospitality, modelling good practice and promoting awareness of gifts, benefits and hospitality policies and processes.

### 4.3. Integrity

Individuals strive to earn and sustain public trust through providing or responding to offers of gifts, benefits and hospitality in a manner that is consistent with community expectations. Individuals will refuse any offer that may lead to an actual, perceived or potential conflict of interest.

### 4.4. Risk-based approach

The Gordon, through its policies, processes and Audit & Risk Management Committee, will ensure gifts, benefits and hospitality risks are appropriately assessed and managed. Individuals with direct reports will ensure they are aware of the risks inherent in their team's work and functions and monitor the risks to which their direct reports are exposed.

### 4.5. Policy breaches

A breach of the policies or processes contained in this document may constitute a breach of binding codes of conduct and may result in disciplinary action. A breach may also constitute criminal or corrupt conduct.

### 4.6. Seeking or soliciting gifts, benefits and hospitality

Individuals will not seek or solicit gifts, benefits and/or hospitality.

#### 4.7. Declining prohibited gifts, benefits and hospitality

Individuals will refuse all offers of gifts that:

- · Are money, items used in a similar way to money, or items easily converted to money
- Give rise to an actual, potential or perceived conflict of interest
- May adversely affect their standing as a public official or which may bring their public sector employer
  or the public sector into disrepute
- · Are non-token offers without a legitimate business benefit

### 4.8. Accepting gifts, benefits and hospitality

# 4.8.1. Token offers

A token offer is an offer of a gift, benefit or hospitality that is of inconsequential or trivial value to both the person making the offer and the individual. It may include promotional items such as pens and note pads, and modest hospitality which would be considered a basic courtesy, such as light refreshments offered during a meeting.



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Whilst the primary determinant of a token offer is that it would not be reasonably perceived within or outside the organisation as influencing an individual raising an actual, potential or perceived conflict of interest, it cannot be worth more than \$50. If token offers are made often by the same person or organisation, the cumulative value of the offers, or the perception that they may influence the recipient, may result in the offers becoming non-token.

Individuals may accept token offers of gifts, benefits and hospitality without approval or declaring the offer on *The Gordon Gifts*, *Benefits and Hospitality Register*, *Refer FIN FO 26.02* 

#### 4.8.2. Non token offers

A non token offer is an offer of a gift, benefit or hospitality that is, or may be perceived to be by the recipient, the person making the offer or by the wider community, of more than inconsequential value. All offers worth \$50 or more are non-token offers and may include offers:

- Likely to influence individuals, or be perceived to influence individuals, in the course of their duties or raise an actual, potential or perceived conflict of interest
- Made by a person or organisation about which an individual will likely make a decision (also applies to processes involving grants, sponsorship, regulation, enforcement or licensing)
- Likely to be a bribe or inducement to make a decision or act in a particular way
- Of token gifts, benefits or hospitality offered repeatedly from the same source
- · That extend to an individual's relatives or friends
- Where, in relation to hospitality and events, the Institute will already be sufficiently represented to meet its business needs
- Where acceptance could be perceived as endorsement of a product or service, or acceptance would unfairly advantage the sponsor in future procurement decisions
- Made by a person or organisation with a primary purpose to lobby Minister, Members of Parliament or public sector agencies
- · Made in secret

Offers of sponsored hospitality, travel and/or accommodation such as to attend an industry conference or tour or as part of a tender process must be declined. If the event or function is in the interest of The Gordon, the Institute will pay for the travel/accommodation. Where there is no clear benefit to the Institute, the invitation should be declined.

There will be some exceptions where there is a legitimate business reason for accepting a non-token offer. All accepted non-token offers **must** be approved in writing by the individual's manager or organisational delegate, recorded in the gifts, benefits and hospitality register and be consistent with the following requirements:

- It does not raise an actual, potential or perceived conflict of interest or have the potential to bring the individual, The Gordon or the public sector into disrepute; Refer to the "Gift" test in section 5 below.
- There is a legitimate business reason for acceptance. It is offered in the course of the individual's official duties, relates to the individual's responsibilities and has a benefit The Gordon, public sector or the State.



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Individuals should consider the following examples of acceptable and unacceptable levels of detail to be included in The Gordon's register when recording the business reason:

Unacceptable: "Networking"

"Maintaining stakeholder relationships"

**Acceptable:** "Individual is responsible for evaluating and reporting outcomes of The

Gordon's sponsorship of Event A. Individual attended Event A in an official

capacity and reported back to The Gordon on the event."

"Individual presented to a visiting international delegation. The delegation presented the Individual with a cultural item worth an estimated \$200. Declining the gift would have caused offence. The Gift was accepted, written approval was subsequently obtained for the gift, which became The

Gordon's property."

Individuals may be offered a gift of hospitality where there is no opportunity to seek written approval prior to accepting. For example, they may be offered a wrapped gift that they later identify as being a non-token gift. In these cases, the individual must seek approval within five (5) business days.

#### 4.9. Ceremonial gifts

Ceremonial gifts are official gifts provided as part of the culture and practices of communities and government, within Australia or internationally. Ceremonial gifts are the property of the organisation, irrespective of value, and should be accepted by individuals on behalf of The Gordon. The receipt of ceremonial gifts should be recorded on The Gordon's register but this information does not need to be published online.

### 4.10. Hospitality provided by Victorian public sector organisations

Victorian public sector organisations may provide hospitality to stakeholders, as part of their functions. When offered hospitality by a Victorian public sector organisation, individuals should consider the requirements of the minimum accountabilities.

Accepted hospitality offered by a Victorian public sector organisation as part of official business does not need to be declared or reported, where the reason for the individual's attendance is consistent with The Gordon's functions and objectives and with the individual's role.

#### 4.11. Recording non-token offers of gifts, benefits and hospitality

All non-token offers, whether accepted or declined, must be recorded in The Gordon's gifts, benefits and hospitality register. The business reason for accepting the non-token offer must be recorded in the register and provide sufficient detail to link the acceptance to the individual's work functions and benefit to The Gordon, public sector or State.

The Gordon's Audit and Risk Management Committee will receive a report at least annually on the administration and quality control of this policy, related processes and register. The report will include analysis of The Gordon's gifts, benefits and hospitality risks (including multiple offers from the same source and offers from business associates), risk mitigation measures and any proposed improvements.

# 4.12. Ownership of gifts offered to individuals

Non-token gifts (greater than \$50 and less than \$200) with a legitimate business benefit that have been accepted by an individual for their work or contribution may be retained by the individual where the gift



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is not likely to bring them or The Gordon into disrepute, and where their manager or organisational delegate has provided written approval.

Non-token gifts (greater than \$200) with a legitimate business benefit that have been accepted by an individual for their work or contribution must be transferred to The Gordon where the gift is not likely to bring them or The Gordon into disrepute, and where their manager or organisational delegate has provided written approval.

Ceremonial gifts are official gifts provided as part of the culture and practices of communities and government, within Australia or internationally. Ceremonial gifts, if accepted by individuals, are the property of The Gordon, irrespective of value.

## 4.13. Publishing the gifts, benefits and hospitality register on website

The Institute's gift, benefits and hospitality register will be published on The Gordon website. The public register will contain a subset of the information detailed in The Gordon's internal register.

### 4.14. Providing gifts, benefits and hospitality to business associate

Gifts, benefits and hospitality may be provided to welcome guests, facilitate the development of business relationships, further public sector business outcomes and to celebrate achievements. When deciding whether to provide gifts, benefits or hospitality or the type of gift, benefit or hospitality to provide, individuals must ensure:

- Any gift, benefit and hospitality must be provided for a business purpose in that it furthers the
  conduct of official business or other legitimate organisational goals, or promotes and supports
  government policy objectives and priorities.
- Any cost must be proportionate to the benefits obtained for The Gordon, and would be considered reasonable in terms of community expectations, Refer to the 'Host' test in section 5 below.

When hospitality is provided, individuals must demonstrate professionalism in their conduct, and uphold their obligation to extend a duty of care to other participants.

#### 5. Procedures

#### 5.1. Being offered and accepting or declining gifts, benefits and hospitality

ACTION	RESPONSIBILITY	GUIDANCE	
Being offered and accepting or declining gifts, benefits and hospitality	All staff participants	<ul> <li>Refuse all offers of gifts that:</li> <li>are money, items used in a similar way to money, or items easily converted to money.</li> <li>give rise to an actual or perceived conflict of interest.</li> <li>may adversely affect their standing as a public official or which may bring their public sector employer or the public sector into disrepute. or</li> <li>are non-token offers without a legitimate business benefit.</li> </ul>	
		Refuse bribes or inducements and report inducements and bribery attempts to the CEO.	
	CEO	Report any criminal or corrupt conduct to Victoria Police or the Independent Broad-based Anti-corruption Commission).	



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		If unsure as to whether you should accept or decline a gift,				
			benefit or hospitality refer to the following gift test. If in doubt, seek the advice of your manager.			
		doub	t, seek the a			
		G	Giver	Who is providing the gift, benefit or hospitality and what is their relationship to me?  Does my role require me to select contractors, award grants, or determine policies? Could the person or organisation benefit from a decision I make?		
	All staff participations	1	Influenc e	Are they seeking to influence my decisions or actions?  Has the gift, benefit or hospitality been offered to me publicly or privately? Is it a courtesy, a token of appreciation or highly valuable? Does its timing coincide with a decision I am about to make?		
		F	Favour	Are they seeking a favour in return for the gift, benefit or hospitality? Has the gift, benefit or hospitality been offered honestly? Has the person or organisation made several offers over the last 12 months? Would accepting it create an obligation to return a favour?		
		Т	Trust	Would accepting the gift, benefit or hospitality diminish public trust? How would I feel if the gift, benefit or hospitality became public knowledge? What would my colleagues, family, friends or associates think?		
Recording gifts,	All staff participants	Where a gift benefit or hospitality is offered, whether accepting or declining an offer and its value is estimated to be \$50 or more, report the gift by completing Gifts, Benefits and Hospitality Declaration Form FIN FO 26.01 and seek approval from the relevant supervisor at Board Chair, CEO, Executive Director, Chief Financial People & Operating Officer or Manager level. In the case of the Board Chair, approval will be sought from another Independent Board Director.		accepting or decl to be \$50 or more Benefits and Hos and seek approve Chair, CEO, Exec Operating Officer Board Chair, app Independent Board		
benefits and hospitality	Relevant Line Manager	Consider the circumstances of the offer in the context of this policy and either approve or disapprove.				
	All staff participants	If acceptance of the gift benefit or hospitality is not approved by the relevant supervisor it must be returned to the person making the offer.				
		Forward the completed and authorised form to the Chie				
	Chief Finance People & Operating Officer	Finance Officer within 10 business days.  Whether accepted or declined, record the offer, gift benefit or hospitality on The Gordon Gifts, Benefits & Hospitality Register for the relevant annual period.				

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All staff participants	Non-token gifts with a legitimate business benefit that have been accepted by an individual for their work or contribution where the gift is not likely to bring them or The Gordon into disrepute, and where their manager or organisational delegate has provided written approval. Ownership guidelines based on gift value:		
	<ul> <li>Greater than \$50 and less than \$200: Individual may retain.</li> <li>Greater than \$200: Surrender to The Gordon.</li> <li>Gifts of cultural significance, irrespective of value: Surrender to The Gordon.</li> </ul>		



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		Ensure that any gift, benefit and hospitality offered is provided for a business purpose and that any cost is proportionate to the benefits obtained for The Gordon, and would be considered reasonable in terms of community expectations.  If unsure as to whether you should accept or decline a gift, benefit or hospitality refer to the following host test. If in doubt, ask the advice of your manager.  To whom is the hospitality		
		н	Hospitality	being provided? Will recipients be external business partners, or individuals of the host organisation?
Provide gifts, benefits and	All staff	0	Objectives	For what purpose will hospitality be provided? Is the hospitality being provided to further the conduct of official business? Will it promote and support government policy objectives and priorities? Will it contribute to staff wellbeing and workplace satisfaction?
hospitality to external parties	participants	S	Spend	Will public funds be spent? What type of hospitality will be provided? Will it be modest or expensive, and will alcohol be provided as a courtesy or an indulgence? Will the costs incurred be proportionate to the benefits obtained?
		Т	Trust	Will public trust be enhanced or diminished? Could you publicly explain the rationale for providing the gift or hospitality? Will the event be conducted in a manner which upholds the reputation of the public sector? Have records in relation to the gift or hospitality been kept in accordance with reporting and recording procedures?
		condu	providing hosp ct, and uphold o other particip	oitality, demonstrate professional your obligation to extend a duty of ants.



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Reporting and Publishing of Gifts, Benefits and Hospitality	Chief Finance People & Operating Officer	Provide an annual report to The Gordon Board Audit & Risk Management Committee on the administration and quality control the Institute gifts, benefits and hospitality policy, processes and register. This report must include analysis of the organisation's gifts, benefits and hospitality risks (including repeat offers from the same source and offers from business associates), risk mitigation measures and any proposed improvements.  Publish the organisation's gifts, benefits and hospitality policy and register on the organisation's public website. The published register should cover the current and the previous financial year and include the following detail:  Date offered  Offered to (individual's name, position, unit/division) - [Name may be de-identified when published on the organisation's website]  Description of the gift, benefit or hospitality  Estimated or actual value  Cumulative value of offers made by individual/organisation  Offered by (name of individual/organisation making the offer)  Decision regarding the offer:  a) declined or accepted (state which)  b) ownership (e.g. state whether individual retained; was transferred to Institute's ownership; returned to offeror etc.)
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# 6. Responsibilities

POSITION	GOVERNANCE / RESPONSIBILITY
Chief Financial People & Operating Officer	Provides policy, oversight and review Maintains The Gordon Gifts, Benefits and Hospitality Declaration register
Staff and contractors	Comply with this policy and procedures

# 7. Key aligned internal documents

Gifts, Benefits and Hospitality Declaration Form FIN FO 26.01 The Gordon Gifts, Benefits and Hospitality Declaration Register FIN FO 26.02 Employee Code of Conduct SHRD RD 20.01

# 8. Key aligned external documents

VPSC Gifts Benefits and Hospitality Framework
Standing Directions of the Minister for Finance
Code of Conduct for Victorian Public Sector Employees
Code of Conduct for Directors of Public Entities

# 9. Review and approval



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	POSITION	AREA	
<b>Business Process Owner</b>	The Board	Office of CEO	
Endorsed by (if applicable):	Audit and Risk Management Committee		
Ratified by (if applicable):	The Board		
Review schedule:	This policy will be reviewed every year (or earlier as required)		
Last reviewed / updated:	29 July 2021		

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# **Schedule A: Minimum Accountabilities**

# Public officials offered gifts, benefits and hospitality:

- 1. Do not, for themselves or others, seek or solicit gifts, benefits and hospitality.
- 2. Refuse all offers of gifts, benefits and hospitality that:
  - are money, items used in a similar way to money, or items easily converted to money;
  - give rise to an actual, potential or perceived conflict of interest;
  - may adversely affect their standing as a public official or which may bring their public sector employer or the public sector into disrepute; or
  - are non-token offers without a legitimate business benefit.
- Declare all non-token offers (valued at \$50 or more¹) of gifts, benefits and hospitality (whether accepted or declined) on their organisation's register, and seek written approval from their manager or organisational delegate to accept any non-token offer.
- 4. Refuse bribes or inducements and report inducements and bribery attempts to the head of the public sector organisation or their delegate (who should report any criminal or corrupt conduct to Victoria Police or the Independent Broad-based Anti-corruption Commission).

## Public officials providing gifts, benefits and hospitality:

- 5. Ensure that any gift, benefit and hospitality is provided for a business purpose in that it furthers the conduct of official business or other legitimate organisational goals, or promotes and supports government policy objectives and priorities.
- 6. Ensure that any costs are proportionate to the benefits obtained for the State, and would be considered reasonable in terms of community expectations.
- 7. Ensure that when hospitality is provided, individuals demonstrate professionalism in their conduct, and uphold their obligation to extend a duty of care to other participants.

## Heads of public sector organisations:

- 8. Establish, implement and review organisational policies and processes for the effective management of gifts, benefits and hospitality that comprehensively address these minimum accountabilities.
- 9. Establish and maintain a register for gifts, benefits and hospitality offered to public officials that, at a minimum, records sufficient information to effectively monitor, assess and report on these minimum accountabilities.
- 10. Communicate and make clear within the organisation that a breach of the gifts, benefits and hospitality policies or processes may constitute a breach of binding codes of conduct and may constitute criminal or corrupt conduct, and may result in disciplinary action.
- 11. Establish and communicate a clear policy position to business associates on the offering of gifts, benefits and hospitality to employees, including possible consequences for a business associate acting contrary to the organisation's policy position. This must take into consideration any whole of Victorian Government supplier codes of conduct.

<sup>&</sup>lt;sup>1</sup> Except where a person employed under the *Education and Training Reform Act 2006* in a Victorian Government school receives an offer from or on behalf of a parent, guardian, carer or student intended to express appreciation of the person's contribution to the education of a student or students, in which case non-token includes any offer worth more than \$100.

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- 12. Report at least annually to the organisation's audit committee on the administration and quality control of its gifts, benefits and hospitality policy, processes and register. This report must include analysis of the organisation's gifts, benefits and hospitality risks (including repeat offers from the same source and offers from business associates), risk mitigation measures and any proposed improvements.
- 13. Publish the organisation's gifts, benefits and hospitality policy and register on the organisation's public website (applies only to organisations with an established website). The published register should cover the current and the previous financial year.