



Framework Document: National Heritage Memorial Fund (Non-departmental public body)

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National Heritage Memorial Fund (NHMF)

Framework Document

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Introduction and background

1. Purpose of document

- 1.1. This framework document (the “framework document”) has been agreed between the Department for Culture, Media and Sport (DCMS) and the National Heritage Memorial Fund (NHMF) in accordance with HM Treasury’s handbook Managing Public Money¹ (MPM) (as updated from time to time) and has been approved by HM Treasury.
- 1.2. The framework document sets out the broad governance framework within which the NHMF and the DCMS operate. It sets out the NHMF’s core responsibilities, describes the governance and accountability framework that applies between the roles of the DCMS and NHMF and sets out how the day-to-day relationship works in practice, including in relation to governance and financial matters. Nothing in this document shall prevent the NHMF from carrying out its legal duties under its founding legislation or under any other legislation which impacts on its functions, activities or powers. The expectations set out here sit alongside the NHMF’s statutory and charitable duties expected of staff and trustees. Any perceived conflicts should be brought to the attention of the DCMS to discuss an appropriate way forward.
- 1.3. The document does not convey any legal powers or responsibilities but both parties agree to operate within its terms.
- 1.4. References to the NHMF include all its subsidiaries and joint ventures that are classified to the public sector and central government for national accounts purposes. If the NHMF establishes a subsidiary or joint venture, there shall be a document setting out the arrangements between it and the NHMF agreed with the DCMS.
- 1.5. Copies of the framework document and any subsequent amendments have been placed in the libraries of both Houses of Parliament and made available to members of the public on the NHMF’s website and gov.uk.
- 1.6. This framework document should be reviewed and updated at least every 3 years unless there are exceptional reasons that render this inappropriate that have been agreed with HM Treasury and the Principal Accounting Officer (PAO) of the sponsor department. The latest date for review and updating of this document is April 2027. Any significant changes to the framework document during this period will be subject to written agreement between the DCMS and the NHMF.

¹https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/1000670/MPM_Spring_21_with_annexes_080721.pdf

2. Objectives

- 2.1. The DCMS and the NHMF share the common objective of heritage to be valued, cared for and sustained for everyone's future. To achieve this, the NHMF and the DCMS will work together in recognition of each other's roles and areas of expertise, providing an effective environment for the NHMF to achieve its objectives through the promotion of partnership and trust and ensuring that the NHMF also supports the strategic aims and objective of the department and wider government as a whole.

3. Classification

- 3.1. The NHMF has been classified as a central government organisation by the ONS/HM Treasury Classifications Team.
- 3.2. It has been administratively classified by the Cabinet Office as a non-departmental public body (NDPB).

Purposes, aims and duties

4. Purposes

- 4.1. The NHMF was established under the National Heritage Act 1980², in succession to the National Land Fund. Under Section 23.3 of the National Lottery Act etc. 1993³, the NHMF is responsible for the distribution of that proportion of the National Lottery proceeds allocated to heritage, which it does through the National Lottery Heritage Fund (NLHF). The NHMF operates as a non-departmental public body of the Government under the sponsorship of the DCMS.
- 4.2. The NHMF is administered by a body corporate known as the Trustees of the National Heritage Memorial Fund. For the purposes of this framework document, the NHMF and the Trustees of the National Heritage Memorial Fund are both referred to throughout as NHMF. This has been applied in all contexts for consistency and is the case whether the reference relates to lottery, memorial or any other funding. In addition, only where there is a necessary distinction between NHMF and NLHF has NLHF been specifically referred to.

5. Powers and duties

² <https://www.legislation.gov.uk/ukpga/1980/17/contents>

³ <https://www.legislation.gov.uk/ukpga/1993/39/contents>

- 5.1. The NHMF's powers and duties stem from the National Heritage Act 1980. The duties of the NHMF were extended by the provisions of the National Lottery etc. Act 1993, the National Heritage Act 1997⁴ and the National Lottery Act 1998⁵.
- 5.2. The NHMF's statutory duties and functions, as set out in the 1980 Act, are:
- to provide financial assistance for the acquisition, maintenance and preservation of land, buildings and objects of outstanding historic and other interest;
 - to make provision in relation to the arrangements for accepting property in satisfaction of capital transfer tax and estate duty;
 - to provide for payments out of public funds in respect of the loss of or damage to objects loaned to or displayed in local museums and other institutions;
 - and for purposes connected with those matters.
- 5.3. The NHMF is the UK's largest funder of heritage, with a critical role in supporting the full breadth of natural, cultural and intangible heritage, across the whole of the UK, as set out below.
- The NHMF has a very strong track record of grant-making for heritage, with nearly 30 years of National Lottery grant-making experience, founded on locally connected teams across the UK and national expertise;
 - The NHMF works collaboratively with partners to distribute funding provided by DCMS, the National Lottery and other supporters of heritage, for all kinds of heritage, working responsively, responsibly and effectively;
 - Through its ambitious funding programmes and partnerships, the NHMF enables positive and lasting change through heritage, to ignite imagination, offer joy and inspiration, and to build pride in place and connection to the past.

6. Aims and priorities

- 6.1. The Secretary of State will clearly communicate to NHMF their priorities during the period of this framework agreement. The NHMF will ensure that their activities and strategies are aligned with these priorities, as set out in the most recent settlement letter provided by the Secretary of State. The priorities will align with and help to support objectives and work programmes set out in the DCMS Outcome Delivery Plan.⁶ The DCMS and the NHMF will set Key Performance Targets, which will measure the delivery of these objectives.
- 6.2. The priorities set by the Secretary of State sit alongside the Policy Directions for the UK and England, issued to the NLHF by the Government under the National Lottery etc. Act 1993 for lottery activity, and separate policy directions issued by the devolved administrations.⁷ The NHMF will ensure that its activities and strategies are aligned with

⁴ <https://www.legislation.gov.uk/ukpga/1997/14/contents>

⁵ <https://www.legislation.gov.uk/ukpga/1998/22/contents>

⁶ <https://committees.parliament.uk/publications/5187/documents/52040/default/>

⁷ <https://www.heritagefund.org.uk/about/transparency/policy-directions>

these directions, as well as with the Financial Directions that they receive from the Government, which were also issued under the National Lottery etc. Act 1993.⁸

6.3. The NHMF has developed its strategy for 2023-2033 Heritage 2033, which sets out the long-term vision and ambition of the NHMF, as well as a series of 3-year plans for how to realise that strategy, which the NHMF monitors and reports against.

6.4. Heritage 2033 sets out 4 investment principles, which it will work to deliver over the next decade:

- saving heritage
- protecting the environment
- inclusion, access and participation
- organisational sustainability

6.5. Heritage 2033 is aligned with priorities set by DCMS, and policy directions for devolved administrations and complements them, rather than contradicting or outweighing them in respect of the delivery of public funding.

6.6. Whilst the 10-year strategy will focus primarily on lottery funding, NHMF activities are included specifically in relation to the wider role of the NHMF in distributing other Government and non-lottery funding.

Governance and accountability

7. Governance and accountability

7.1. The NHMF shall operate corporate governance arrangements that, so far as practicable and in the light of the other provisions of this framework document or as otherwise may be mutually agreed, accord with good corporate governance practice and applicable regulatory requirements and expectations.

7.2. In particular (but without limitation), the NHMF should:

- comply with the principles and provisions of the Corporate Governance in Central Government Departments Code of Good Practice⁹ (as amended and updated from time to time) to the extent appropriate and in line with their statutory duties or specify and explain any non-compliance in its annual report;
- comply with Managing Public Money (MPM);¹⁰

⁸ <https://www.heritagefund.org.uk/publications/financial-directions>

⁹ <https://www.gov.uk/government/publications/corporate-governance-code-for-central-government-departments-2017>

¹⁰ https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/1089622/MPM_Spring_21_with_annexes_040322__1_.pdf

- in line with MPM, comply with the relevant Functional Standards¹¹ and in particular those concerning Finance, Commercial and Counter Fraud;
- take into account the codes of good practice and guidance set out in Annex A of this framework document, as they apply to arm's-length bodies (ALBs).

7.3. In line with MPM Annex 3.1, the NHMF shall provide an account of corporate governance in its annual governance statement including the NHMF Board's assessment of its compliance with the Code with explanations of any material departures. To the extent that the NHMF does intend to materially depart from the Code, the sponsor should be notified in advance.

Role of the department

8. The responsible minister

- 8.1. The Secretary of State and other members of the DCMS ministerial team are accountable to Parliament for all matters concerning the NHMF.
- 8.2. The ministers' statutory powers in respect of the NHMF are set out in the National Heritage Act 1980 and the National Lottery etc. Act 1993. The Acts reference the powers of ministers, including the appointment of Trustees, the disposal or transfer of property, payments into the Fund, and the issuing of policy and financial directions.

Appointments to the NHMF Board

- 8.3. The Chief Executive of the NHMF is appointed by the NHMF Board under the 1980 National Heritage Act¹², in consultation with the sponsor department. A representative from the DCMS should sit on the appointments panel.
- 8.4. The Prime Minister shall have the following appointment and approval rights in relation to the NHMF Board:
- the chairperson is appointed by the Prime Minister under section 1.2 of the 1980 National Heritage Act. This appointment is subject to the Public Appointments Order in Council and as such must comply with the Governance Code on Public Appointments;
 - up to 14 NHMF Board members are appointed by the Prime Minister under section 1.2. of the National Heritage Act 1980. This appointment is subject to the Public Appointments Order in Council and as such must comply with the Governance Code on Public Appointments;

¹¹ <https://www.gov.uk/government/collections/functional-standards>

¹² <https://www.legislation.gov.uk/ukpga/1980/17/contents>

- non-executive members are appointed by the NHMF Board through NHMF's powers in Section 25 under 25A(1) and (2) of the National Lottery Act 1993.
- all prime ministerial appointments should serve in line with the terms set out by the Prime Minister upon appointment;
- a person shall not be appointed a trustee for more than 3 years, however a trustee can be reappointed to a further 3 year term subject to satisfactory performance and ministerial approval;
- all such appointments should have regard to the principle that appointments should reflect the diversity of the society in which we live, and appointments should be made taking account of the need to appoint boards which include a balance of skills and backgrounds;
- the Devolved Administrations should be consulted as part of the appointments process for devolved roles, since the persons appointed should include persons who have knowledge, experience or interests relevant to the purposes for which the NHMF may be applied and who are connected by residence or otherwise with England, Wales, Scotland and Northern Ireland respectively.

Other ministerial powers and responsibilities

8.5. The DCMS ministers are responsible for:

- the policy framework within which the NHMF operates;
- setting the performance framework within which the NHMF will operate including endorsing the NHMF's Strategy and Annual Plan;
- matters regarding spending approvals, acquisitions, disposals, and joint ventures in line with delegations as set out in the delegation letter;
- such other matters as may be appropriate and proportionate.

9. The Principal Accounting Officer

9.1. The Principal Accounting Officer (PAO) is the Permanent Secretary of the department.

PAO's specific accountabilities and responsibilities

9.2. The PAO of the DCMS designates the NHMF Chief Executive as the NHMF's Accounting Officer (AO) and ensures that they are fully aware of their responsibilities. The PAO issues a letter appointing the AO, setting out their responsibilities and delegated authorities.

9.3. The respective responsibilities of the PAO and AOs for ALBs including the NHMF, are set out in Chapter 3 of Managing Public Money. These include the PAO taking responsibility for ensuring that the principal purposes of all programmes delivered by the NHMF, including those they deliver for other government departments, include purposes for which their body has the power to distribute money.

9.4. The PAO is accountable to Parliament for the issue of any grant-in-aid to the NHMF.

9.5. The PAO is also responsible, usually via the sponsorship team, for advising the responsible minister on:

- an appropriate framework of objectives and targets for the NHMF in the light of the department's wider strategic aims and priorities;
- an appropriate budget for the NHMF in the light of the sponsor department's overall public expenditure priorities;
- how well the NHMF is achieving its strategic objectives and whether it is delivering value for money;
- the exercise of the ministers' statutory responsibilities concerning the NHMF as outlined above.

9.6. The PAO via the sponsorship team is also responsible for ensuring arrangements are in place in order to:

- monitor the NHMF's activities and performance;
- address significant problems in the NHMF, making such interventions as are judged necessary;
- periodically and at such frequency as is proportionate to the level of risk carry out an assessment of the risks both to the department and the NHMF's objectives and activities in line with the wider departmental risk assessment process;
- inform the NHMF of relevant government policy in a timely manner;
- bring ministerial or departmental concerns about the activities of the NHMF to the full NHMF Board, and, as appropriate to the departmental Board, requiring explanations and assurances that appropriate action has been taken.

10. The role of the sponsorship team

10.1. The NHMF sponsor team in the DCMS is the primary contact for the NHMF. The responsible senior civil servant for this relationship is the Deputy Director with responsibility for heritage. They are the main source of advice to the responsible minister on the discharge of their responsibilities in respect of the NHMF. They also support the PAO on their responsibilities toward the NHMF.

10.2. The NHMF sponsor team in the DCMS will liaise regularly (at least quarterly) with NHMF staff to review performance against plans, achievement against targets and expenditure against its Departmental Expenditure Limits (DEL) and Annually Managed Expenditure (AME) allocations. The NHMF sponsor team in the DCMS will also take the opportunity to explain wider policy developments that might have an impact on the NHMF.

10.3. Performance, issues and risks will be discussed regularly between the DCMS sponsorship team and NHMF staff. Relevant officials from the DCMS Finance, Human Resources, Commercial and/or Public Bodies teams may attend accountability meetings as necessary.

11. Resolution of disputes between the NHMF and department

11.1. Any disputes between the department and the NHMF will be resolved in as timely a manner as possible. The department and the NHMF will seek to resolve any disputes through an informal process in the first instance. If this is not possible, then a formal process, overseen by the senior DCMS sponsor, will be used to resolve the issue. Failing this, the senior sponsor will ask the relevant policy Director General to oversee the dispute. They may then choose to ask the Permanent Secretary to nominate a non-executive member of the department's Board to review the dispute, mediate with both sides and reach an outcome, in consultation with the Secretary of State.

12. Freedom of information and other data requests

12.1. Where a request for information is received by either party under the Freedom of Information Act 2000, or the Data Protection Act 1998 or 2018, the party receiving the request will consult with the other party prior to any disclosure of information that may affect the other party's responsibilities.

13. Reporting on legal risk and litigation

13.1. The NHMF shall provide a quarterly update to the DCMS sponsor on the existence of any active litigation and any threatened or reasonably anticipated litigation. The parties acknowledge the importance of ensuring that legal risks are communicated appropriately to the sponsor in a timely manner.

13.2. In respect of each substantial piece of litigation involving the NHMF, the parties will agree a litigation protocol which will include specific provisions to ensure appropriate and timely reporting on the status of the litigation and the protection of legally privileged information transmitted to the sponsor to facilitate this. Until such time as a protocol is agreed, the parties will ensure that:

- material developments in the litigation are communicated to the sponsor in an appropriate and timely manner;
- legally privileged documents and information are clearly marked as such;
- individual employees handling the legally privileged documents are familiar with principles to which they must adhere to protect legal privilege;
- circulation of privileged information within government occurs only as necessary.

The NHMF's governance structure

14. The Chief Executive

Responsibilities of the NHMF's chief executive as accounting officer

14.1. The NHMF Chief Executive as AO is personally responsible for safeguarding the public funds for which they have charge; for ensuring propriety, regularity, value for money and feasibility in the handling of those public funds; and for the day-to-day operations and management of the NHMF. In addition, they should ensure that the NHMF as a whole is run on the basis of the standards, in terms of governance, decision-making and financial management, that are set out in Box 3.1 of MPM. These responsibilities include the items set out below and those that are set in the AO appointment letter issued by the PAO of the sponsor department.

Responsibilities for accounting to Parliament and the public

14.2. Responsibilities to Parliament and the public include:

- signing the accounts and ensuring that proper records are kept relating to the accounts and that the accounts are properly prepared and presented in accordance with any directions issued by the Secretary of State;
- preparing and signing a Governance Statement covering corporate governance, risk management and oversight of any local responsibilities, for inclusion in the annual report and accounts;
- ensuring that effective procedures for handling complaints about the NHMF in accordance with Parliamentary and Health Service Ombudsman's Principles of Good Complaint Handling are established and made widely known within the NHMF and published on NHMF's website¹³;
- acting in accordance with the terms of MPM and other instructions and guidance issued from time to time by the department, the Treasury and the Cabinet Office;
- ensuring that as part of the above compliance they are familiar with and act in accordance with:
 - any governing legislation,
 - this framework document,
 - any delegation letter issued to the body,
 - any elements of any settlement letter issued to the sponsor department that is relevant to the operation of the NHMF,
 - any separate settlement letter that is issued to the NHMF from the sponsor department.

¹³

<https://www.heritagefund.org.uk/about/contact-us/customer-service/making-complaint-england-northern-ireland-and-wales>

- ensuring they have appropriate internal mechanisms for monitoring, governance and external reporting regarding non-compliance with any conditions arising from the above documents;
- giving evidence, normally with the PAO, when summoned before the PAC on the NHMF's stewardship of public funds.

Responsibilities to the DCMS

14.3. Responsibilities to the DCMS include:

- establishing, in agreement with the department, the NHMF's business plans in the light of the department's wider strategic aims and agreed priorities;
- informing the department of progress in helping to achieve the department's policy objectives and in demonstrating how resources are being used to achieve those objectives;
- ensuring that timely forecasts and monitoring information on performance and finance are provided to the department; that the department is notified promptly if over or under spends are likely and that corrective action is taken; and that any significant problems whether financial or otherwise, and whether detected by internal audit or by other means, are notified to the department in a timely fashion;
- ensuring close working together with DCMS sponsor and finance teams to mitigate financial risk to the department, particularly in relation to NHMF's delivery of grant schemes, including those it delivers on behalf of other government departments.
- working collectively with the department and other members of the DCMS group of Public Bodies in support of each other and the group as a whole.

Responsibilities to the NHMF Board

14.4. The NHMF Chief Executive is responsible for:

- advising the Board on the discharge of their responsibilities as set out in this document, in the founding legislation and in any other relevant instructions and guidance that may be issued from time to time;
- advising the Board on the NHMF's performance compared with its aims and objectives;
- ensuring that financial considerations are taken fully into account by the Board at all stages in reaching and executing its decisions, and that financial appraisal techniques are followed.

Managing conflicts

14.5. The Chief Executive should follow the advice and direction of the Board, except in very exceptional circumstances with a clear cut and transparent rationale for not doing so.

14.6. If the Board, or its chairperson, is contemplating a course of action involving a transaction which the Chief Executive considers would infringe the requirements of

propriety or regularity or does not represent prudent or economical administration, efficiency or effectiveness, is of questionable feasibility, or is unethical, the Chief Executive in their role as AO should reject that course of action and ensure that the Board have a full opportunity to discuss the rationale for that rejection.

14.7. Such conflicts should be brought to the attention of the PAO and the responsible minister as soon as possible.

14.8. Furthermore, and if agreed with the responsible minister, the AO must write a letter of justification to the chair of the NHMF Board setting out the rationale for not following the advice and recommendation of the board and copy that letter to the Treasury Officer of Accounts.

14.9. If the responsible minister agrees with the proposed course of action of the Board it may be appropriate for the minister to direct the AO in the manner as set out in MPM paragraph 3.6.6 onwards.

15. The NHMF Board

Composition of the Board

15.1. The NHMF will have a board in line with good standards of corporate governance and as set out in its establishing statute and in guidance as set out in Annex A (the “NHMF Board”). The role of the NHMF Board shall be to run the NHMF, and to deliver the objectives, in accordance with the purposes as set out above, their statutory, regulatory, common law duties and their responsibilities under this framework document. Detailed responsibilities of the NHMF Board shall be set out in the NHMF Board terms of reference. Remuneration of the NHMF Board will be disclosed in line with the guidance in the Government Financial Reporting manual (FRoM).

15.2. The NHMF Board will consist of a chairperson and members that have a balance of skills and experience appropriate to directing the NHMF’s business. The NHMF should put in place reasonable strategies to attract, recruit and retain diverse membership of the NHMF Board, with the goal of having a board which is broadly representative of the makeup of contemporary British society, and which draws fully on the different skills and perspectives our whole country has to offer.

15.3. The NHMF Board should include members whose skills and experience align with the strategic direction of the organisation, such as finance, legal issues, operational delivery, corporate services such as HR, technology, property asset management, estate management, communications and performance management, and experience of the heritage sector. The NHMF Board should include a majority of, but no more than 14 independent non-executive members to ensure that executive members are supported and constructively challenged in their role. The NHMF Chief Executive and Executive

Director for Business Services (who leads the NHMF's Finance function) attend NHMF Board meetings in a non-voting capacity, as described in Annex 4.1 of MPM.

Board Committees

- 15.4. The NHMF Board may set up such committees as necessary for it to fulfil its functions. As is detailed below, at a minimum this should include an Audit and Risk Committee chaired by an independent and appropriately qualified non-executive member of the NHMF Board.
- 15.5. While the NHMF Board may make use of committees to assist its consideration of appointments, succession, audit, risk and remuneration it retains responsibility for, and endorses, final decisions in all of these areas. The Chair should ensure that sufficient time is allowed at board meetings for committees to report on the nature and content of discussion, on recommendations, and on actions to be taken.
- 15.6. Where there is disagreement between the relevant committee and the NHMF Board, adequate time should be made available for discussion of the issue with a view to resolving the disagreement. Where any such disagreement cannot be resolved, the committee concerned should have the right to report the issue to the sponsor team, PAO and responsible minister. They may also seek to ensure the disagreement or concern is reflected as part of the report on its activities in the annual reports.
- 15.7. The Chair should ensure NHMF Board committees are properly structured with appropriate terms of reference. The terms of each committee should set out its responsibilities and the authority delegated to it by the NHMF Board. The Chair should ensure that committee membership is periodically refreshed and that individual independent non-executive directors are not over-burdened when deciding the chairs and membership of committees.

Duties of the NHMF Board

- 15.8. The NHMF Board is specifically responsible for:
- establishing and taking forward the strategic aims and objectives of the NHMF, consistent with its overall strategic direction and within the policy and resources framework determined by the Secretary of State;
 - overseeing, and holding to account, the day-to-day leadership of the organisation;
 - providing effective leadership of the NHMF within a framework of prudent and effective controls which enables risk to be assessed and managed;
 - ensuring that adequate governance, audit and control systems are in place to ensure statutory and administrative requirements are met, including that the NHMF operates within its statutory authority and delegated authority given by the DCMS, in accordance with any other conditions relating to the use of public funds; and that,

in reaching decisions, the NHMF Board takes into account guidance issued by the DCMS;

- monitoring, and ensuring the effective management of risk, including reputational risk, communicating these with the DCMS;
- ensuring the financial and human resources are in place for the NHMF to meet its objectives;
- reviewing management performance;
- ensuring that the NHMF Board receives and reviews regular financial and management information concerning the management of the NHMF;
- ensuring that the responsible minister is kept informed of any changes which are likely to impact on the strategic direction of the NHMF Board or on the attainability of its targets, and determining the steps needed to deal with such changes and where appropriate bringing such matters to the attention of the responsible minister and PAO via the DCMS executive team, sponsorship team or directly;
- maintaining adequate oversight of the organisation's activities, in particular its finances, to ensure that public money is spent with probity in accordance with Government policy and guidelines;
- appointing a Chief Executive, and in consultation with the department, set remuneration terms linked to objectives for the Chief Executive which give due weight to the proper management and use and utilisation of public resources;
- ensuring that any statutory or administrative requirements for the use of public funds are complied with; that the NHMF Board operates within the limits of its statutory authority and any delegated authority agreed with the sponsor department, and in accordance with any other conditions relating to the use of public funds;
- ensuring that in reaching decisions, the NHMF Board takes into account guidance issued by the sponsor department;
- ensuring that as part of the above compliance they are familiar with:
 - this framework document,
 - any delegation letter issued to body,
 - any elements of any settlement letter issued to the sponsor department that is relevant to the operation of the NHMF,
 - any separate settlement letter that is issued to the NHMF from the sponsor department,
 - that they have appropriate internal mechanisms for the monitoring,
 - governance and external reporting regarding any conditions arising from the above documents and ensure that the Chief Executive and the NHMF as a whole act in accordance with their obligations under the above documents
- demonstrating high standards of corporate governance at all times, including by using the independent audit committee to help the NHMF Board to address key financial and other risks
- putting in place mechanisms for independent appraisal and annual evaluation of the performance of the chairperson by the independent non-executives, taking into account the views of relevant stakeholders. The outcome of that evaluation should be made available to the responsible minister;

- determining all such other things which the NHMF Board considers ancillary or conducive to the attainment or fulfilment by the NHMF of its objectives.

15.9. The NHMF Board should ensure that effective arrangements are in place to provide assurance on risk management, governance and internal control.

15.10. The NHMF Board should make a strategic choice about the style, shape and quality of risk management and should lead the assessment and management of opportunity and risk. The NHMF Board should ensure that effective arrangements are in place to provide assurance over the design and operation of risk management, governance and internal control in line with the Management of Risk – Principles and Concepts (The Orange Book)¹⁴. The NHMF Board must set up an Audit and Risk Assurance Committee chaired by an independent and appropriately qualified non-executive member to provide independent advice and ensure that the department’s Audit and Risk Assurance Committee are provided with routine assurances with escalation of any significant limitations or concerns. The NHMF Board is expected to assure itself of the adequacy and effectiveness of the risk management framework and the operation of internal control.

16. The Chair’s role and responsibilities

16.1. The NHMF Chair is responsible for leading the NHMF Board in the delivery of its responsibilities. Such responsibility should be exercised in the light of their duties and responsibilities as set out in their contract of employment/appointment letter, the priorities in the Chair’s letter issued to them by the DCMS sponsor team, the statutory authority governing the NHMF, this document and the documents and guidance referred to within this document.

16.2. Communications between the NHMF Board and the responsible minister should normally be through the Chair.

16.3. The Chair is bound by the Code of Conduct for Board Members of Public Bodies¹⁵, which covers conduct in the role and includes the Nolan Principles of Public Life¹⁶.

16.4. In addition, the Chair is responsible for:

- ensuring including by monitoring and engaging with appropriate governance arrangements that the NHMF affairs are conducted with probity;
- ensuring that policies and actions support the responsible ministers’ (and where relevant other ministers’) wider strategic policies and where appropriate, these policies and actions should be clearly communicated and disseminated throughout the NHMF.

16.5. The Chair has the following leadership responsibilities:

¹⁴ <https://www.gov.uk/government/publications/orange-book>

¹⁵ <https://www.gov.uk/government/publications/code-of-conduct-for-board-members-of-public-bodies>

¹⁶ <https://www.gov.uk/government/publications/the-7-principles-of-public-life>

- formulating the NHMF Board’s strategy for the NHMF;
- ensuring that the NHMF Board, in reaching decisions, takes proper account of guidance provided by the responsible minister or the department;
- promoting the efficient and effective use of staff and other resources;
- delivering high standards of regularity and propriety;
- representing the views of the NHMF Board to the general public.

16.6. The Chair also has an obligation to ensure that:

- the work of the NHMF Board and its members are reviewed and are working effectively including ongoing assessment of the performance of individual board members with a formal annual evaluation and more in-depth assessments of the performance of individual board members when being considered for re-appointment;
- in conducting assessments that the view of relevant stakeholders including employees and the sponsorship team are sought and considered;
- the NHMF Board has a balance of skills appropriate to directing the NHMF’s business, and that all directors including the Chair and Chief Executive continually update their skills, knowledge and familiarity with the NHMF to fulfil their role both on board and committees. This will include but not be limited to skills and training in relation to financial management and reporting requirements, risk management and the requirements of board membership within the public sector;
- they, in consultation with the NHMF Board, set and review the Chief Executive’s performance objectives;
- board members are fully briefed on terms of appointment, duties, rights and responsibilities;
- they, together with the other board members, receive appropriate training on central government finance principles, financial management and reporting requirements and on any differences that may exist between private and public sector practice;
- ministers responsible for appointments to the NHMF Board are given advice on the skills, diversity and experience that are desirable for forthcoming appointments and ensuring appropriate engagement with the department throughout the process;
- the responsible minister is advised of the NHMF’s needs when board vacancies arise;
- there is a board Operating Framework in place setting out the role and responsibilities of the board consistent with the Government Code of Good Practice for Corporate Governance;
- there is a code of practice for board members in place, consistent with the Cabinet Office Code of Conduct for Board Members of Public Bodies.

16.7. In line with best practice, the Chair’s performance will be appraised annually by DCMS, factoring in the views of board members and the Chair’s self-appraisal.

17. Individual Board members’ responsibilities

17.1. Individual board members should:

- comply at all times with the Code of Conduct for Board Members of Public Bodies, which covers conduct in the role and includes the Nolan Principles of Public Life¹⁷ as well as rules relating to the use of public funds and to conflicts of interest;
- demonstrate adherence to the 12 Principles of Governance for all Public Body Non-Executive Directors as appropriate¹⁸;
- not misuse information gained in the course of their public service for personal gain or for political profit, nor seek to use the opportunity of public service to promote their private interests or those of connected persons or organisations;
- comply with the NHMF Board’s rules on the acceptance of gifts and hospitality, and of business appointments;
- act in good faith and in the best interests of the NHMF;
- ensure they are familiar with any applicable guidance on the role of public sector non-executive directors and boards that may be issued from time to time by the Cabinet Office, HM Treasury or wider government.

Management and financial responsibilities and controls

18. Delegated authorities

18.1. The NHMF’s delegated authorities are set out in the delegation letter sent by the department. This delegation letter may be updated and superseded by later versions which may be issued by the sponsor department in agreement with HM Treasury.

18.2. In line with MPM Annex 2.2 these delegations will be reviewed on an annual basis.

18.3. The NHMF shall obtain the department’s and where appropriate HM Treasury’s prior written approval before:

- entering into any undertaking to incur any expenditure that falls outside the delegations or which is not provided for in the NHMF’s annual budget as approved by the department; this applies to programmes delivered by the NHMF on behalf of another Government department or public body;
- incurring expenditure for any purpose that is or might be considered novel or contentious, or which has or could have significant future cost implications;
- making any significant change in the scale of operation or funding of any initiative or particular scheme previously approved by the department;
- redirecting funding provided by the department for one purpose to other purposes;

¹⁷ <https://www.gov.uk/government/publications/the-7-principles-of-public-life/the-7-principles-of-public-life--2>

¹⁸

<https://www.gov.uk/government/publications/public-bodies-non-executive-director-principles/12-principles-of-governance-for-all-public-body-neds>

- making any change of policy or practice which has wider financial implications that might prove repercussive or which might significantly affect the future level of resources required;
- carrying out policies that go against the principles, rules, guidance and advice in MPM.

19. Spending authority

19.1. Once the budget has been approved by the sponsor department and subject to any restrictions imposed by this document, settlement or delegation letters, the NHMF shall have authority to incur expenditure approved in the budget without further reference to the sponsor department, on the following conditions:

- the NHMF shall comply with the delegations set out in the delegation letter. These delegations may only be altered with the prior agreement of the sponsor; department and as agreed by HM Treasury and Cabinet Office as appropriate;
- the NHMF shall comply with MPM regarding novel, contentious or repercussive proposals;
- inclusion of any planned and approved expenditure in the budget shall not remove the need to seek formal departmental budgetary and spending approval where any proposed expenditure is outside the delegated limits or is for new schemes not previously agreed;
- the NHMF shall provide the sponsor department with such information about its operations, performance, individual projects or other expenditure as the sponsor department may reasonably require.

20. Banking and managing cash

20.1. The NHMF should maximise the use of publicly procured banking services (accounts with central government commercial banks managed centrally by Government Banking).

20.2. The NHMF should only hold money outside Government Banking Service accounts where a good business case can be made for doing so and HM Treasury consent is required for each account to be established. Only commercial banks which are members of relevant UK clearing bodies may be considered for this purpose.

20.3. Commercial accounts where approved should be operated in line with the principles as set out in MPM.

20.4. The AO is responsible for ensuring the NHMF has a banking policy as set out in MPM and ensuring that policy is complied with.

21. Procurement

- 21.1. The NHMF shall ensure that its procurement policies are aligned with and comply with any relevant UK or other international procurement rules and in particular the Public Contracts Regulations 2015.
- 21.2. The NHMF shall establish its procurement policies and document these in a Procurement Policy and Procedures Manual.
- 21.3. In procurement cases where the NHMF is likely to exceed its delegated authority limit, procurement strategy approval for the specific planned purchase must be sought from the department's commercial director.
- 21.4. Goods, services, and works should be acquired by competition. Proposals to let single-tender or restricted contracts shall be limited and exceptional, and a quarterly report explaining those exceptions should be sent to the department.
- 21.5. The delegated limit for single tender action contracts is set out at Annex B. The NHMF must comply with the Single Tender Action process as outlined at Annex B and as otherwise communicated to them by the department.
- 21.6. Procurement by the NHMF of works, equipment, goods, and services shall be based on, a full option appraisal and value for money (VfM), i.e. the optimum combination and whole life costs and quality (fitness for purpose).
- 21.7. The NHMF shall:
- engage fully with department and government wide procurement initiatives that seek to achieve VfM from collaborative projects;
 - comply with all relevant Procurement Policy Notes issued by Cabinet Office;
 - co-operate fully with initiatives to improve the availability of procurement data to facilitate the achievement of VfM.
- 21.8. The NHMF shall comply with the commercial¹⁹ and grants standards²⁰. These standards apply to the planning, delivery, and management of government commercial activity, including management of grants in all departments and ALBs including the NHMF, regardless of commercial approach used and form part of a suite of functional standards that set expectations for management within government.
- 21.9. The NHMF shall comply with the requirements set out in Annex B.

22. Risk management

- 22.1. The NHMF shall ensure that the risks that it faces are dealt with in an appropriate manner, in accordance with relevant aspects of best practice in corporate governance.

¹⁹ <https://www.gov.uk/government/publications/commercial-operating-standards-for-government>

²⁰ <https://www.gov.uk/government/publications/grants-standards>

22.2. Overall responsibility for managing risks lies with the NHMF Board. The NHMF Board should take into account any risk appetite directions given by DCMS. Recognising that the DCMS Ministers are ultimately accountable to Parliament for issues that arise, the NHMF Board should share its assessment of risk regularly with the DCMS, and explicitly escalate risks that are beyond the NHMF's risk appetite or ability to mitigate effectively.

22.3. The NHMF shall develop a risk management strategy in accordance with the Treasury "Orange Book" Management of Risk: Principles and Concepts²¹. It should adopt and implement policies and practices to safeguard itself against all aspects of financial crime, including but not limited to fraud, bribery and corruption, in line with the Counter Fraud Functional Standard GovS 013²².

22.4. The NHMF should also take all reasonable steps to appraise the financial standing of any firm or other body with which it intends to enter into a contract, or to which it will give grants or grant-in-aid.

23. Counter fraud and theft

23.1. The NHMF should adopt and implement policies and practices to safeguard itself against fraud and theft.

23.2. The NHMF should act in line with guidance as issued by the Counter Fraud Function and in compliance with the procedures and considerations as set in in MPM Annex 4.9 and the Counter Fraud Functional Standard²³. It should also take all reasonable steps to appraise the financial standing of any firm or other body with which it intends to enter a contract or to provide grant or grant-in-aid.

23.3. The NHMF should keep records of and prepare and forward to the department an annual report on fraud and theft suffered by the NHMF and notify the sponsor department of any unusual or major incidents as soon as possible. The NHMF should also report detected loss from fraud, bribery, corruption and error, alongside associated recoveries and prevented losses, to the counter fraud centre of expertise in line with the agreed government definitions as set out in Counter Fraud Functional Standard.

24. Staff

Broad responsibilities for staff

24.1. Within the arrangements approved by the responsible minister and the Treasury, the NHMF will have responsibility for the recruitment, retention and motivation of its staff. The broad responsibilities toward its staff are to ensure that:

²¹ <https://www.gov.uk/government/publications/orange-book>

²² <https://www.gov.uk/government/publications/grants-standards>

²³ <https://www.gov.uk/government/publications/government-functional-standard-govs-013-counter-fraud>

- the rules for recruitment and management of staff create an inclusive culture in which diversity is fully valued; appointment and advancement are based on merit; there is no discrimination against employees with protected characteristics under the Equality Act 2010;
- the level and structure of its staffing, including grading and staff numbers, are appropriate to its functions and the requirements of economy, efficiency and effectiveness;
- the performance of its staff at all levels is satisfactorily appraised and the NHMF performance measurement systems are reviewed from time to time;
- its staff are encouraged to acquire the appropriate professional, management and other expertise necessary to achieve the NHMF's objectives;
- proper consultation with staff takes place on key issues affecting them;
- adequate grievance and disciplinary procedures are in place;
- whistle-blowing procedures consistent with the Public Interest Disclosure Act are in place;
- a code of conduct for staff is in place based on the Cabinet Office's Model Code for Staff of Executive Non-departmental Public Bodies²⁴.

Staff costs

24.2. Subject to its delegated authorities, the NHMF shall ensure that the creation of any additional posts does not incur forward commitments that will exceed its ability to pay for them.

Pay and conditions of service

24.3. The NHMF's staff are subject to levels of remuneration and terms and conditions of service (including pensions) within the general pay structure approved by the sponsor department and the Treasury. The NHMF has no delegated power to amend these terms and conditions.

24.4. If civil service terms and conditions of service apply to the rates of pay and non-pay allowances paid to the staff and to any other party entitled to payment in respect of travel expenses or other allowances, payment shall be made in accordance with the Civil Service Management Code²⁵ and the annual Civil Service Pay Remit Guidance, except where prior approval has been given by the department to vary such rates.

24.5. Staff terms and conditions should be set out in an Employee Handbook, which should be provided to the department together with subsequent amendments.

²⁴https://www.gov.uk/government/uploads/system/uploads/attachment_data/file/80082/PublicBodiesGuide2006_5_public_body_staffv2_0.pdf

²⁵ <https://www.gov.uk/government/publications/civil-servants-terms-and-conditions>

- 24.6. The NHMF shall abide by public sector pay controls, including the relevant approvals process dependent on the organisations classification as detailed in the Senior Pay Guidance²⁶ and the Public Sector Pay and Terms Guidance²⁷.
- 24.7. The NHMF shall operate a performance-related pay scheme that shall form part of the annual aggregate pay budget approved by the department. It shall operate within the general pay structure approved by the sponsor department and the Treasury, and where relevant, with due regard to the Senior Pay Guidance.
- 24.8. The travel expenses of NHMF Board members shall be tied to the rates allowed to staff of the NHMF or departmental rates. Reasonable actual costs shall be reimbursed.
- 24.9. Senior staff with significant financial responsibility must be on the payroll, unless there are exceptional temporary circumstances, which must be agreed by the NHMF's AO and shall not exceed a period of six months.
- 24.10. Public Bodies are responsible for ensuring that any temporary off-payroll workers employed are paying tax and NIC contributions appropriate to their remuneration by the body.

Pensions, redundancy and compensation

- 24.12. Compensation scheme rules and pension scheme rules should reflect legislative and HM Treasury guidance requirements regarding exit payments.
- 24.13. The NHMF staff shall normally be eligible for a pension provided by PCSPS. Staff may opt out of the occupational pension scheme provided by the NHMF, but that employers' contribution to any personal pension arrangement, including stakeholder pension, shall normally be limited to the national insurance rebate level.
- 24.14. Any proposal by the NHMF to move from the existing pension arrangements, or to pay any redundancy or compensation for loss of office, requires the prior approval of the department. Proposals on severance must comply with the rules in chapter 4 of MPM.

Disposal of Assets

- 24.15. The NHMF requires the Secretary of State's approval for any disposal of land regardless of value.
- 24.16. The NHMF should seek approval from DCMS for the disposal of all other assets (excluding fixtures and fittings) above the maximum value as defined in their annual delegation letter.

²⁶ <https://www.gov.uk/government/publications/senior-civil-service-pay-and-reward>

²⁷ <https://www.gov.uk/government/publications/public-sector-pay-and-terms-guidance-note>

- 24.17. The disposal of Heritage Assets will always require approval from DCMS regardless of value.
- 24.18. The sale or lease of assets at below market value is regarded as a gift. If the difference between the market value and the amount received (i.e. the gift) exceeds £300k, HMT approval is required.
- 24.19. Unless a specific delegation limit is awarded to the NHMF, HMT approval is required for all retention of receipts arising from asset disposals regardless of value.

Business plans, financial reporting and management information

25. Business plans

- 25.1. The NHMF shall submit annually to the sponsor department a draft of the business plan covering at least the year ahead. A multi-year business plan (known as the delivery or implementation plan), covering a defined 3-year period, shall also be submitted to the sponsor department, in line with the NHMF's 10-year strategy. The draft business plan should be submitted in such a time as to allow meaningful consideration and feedback, including ministerial endorsement, before final approval by the NHMF Board. The NHMF shall agree with the department key issues to be addressed in the plan and the timetable for departmental input. The plan shall reflect the NHMF's statutory and/or other duties and, within those duties, the priorities set from time to time by the responsible Minister (including decisions taken on policy and resources in the light of wider public expenditure decisions) as well as the policy directions from devolved administrations across the UK. The plan shall be aligned with performance metrics and milestones, and demonstrate where the NHMF contributes to the department's priorities, objectives and work programmes, as set out in the DCMS Outcome Delivery Plan and other applicable priorities from devolved administrations' policy directions to the Heritage Fund.
- 25.2. The business plan shall be updated accordingly to include key targets and milestones for the year immediately ahead, as well as strategies for achieving them, and shall be linked to budgeting information so that resources allocated to achieve specific objectives can readily be identified by the department.
- 25.3. Subject to any commercial considerations, the business plan should be published by the NHMF on its website and separately be made available to staff.
- 25.4. The following key matters should be included in the annual business plan:

- key objectives and associated key performance targets for the forward years, and the strategy for achieving those objectives;
- key non-financial performance targets;
- a review of financial performance in at least the preceding financial year, and an estimate of financial performance in the current year;
- a forecast of income and expenditure suitably classified by activity and key objectives;
- alternative scenarios and an assessment of the risk factors that may significantly affect the execution of the plan but that cannot be accurately forecast;
- identified SROs and resources for critical projects, and underpinning activities such as workforce reform;
- other matters as agreed between the department and the NHMF.

26. Budgeting procedures

26.1. Each year, in the light of decisions by the department on the updated draft business plan, the department will send to the NHMF as soon as reasonably achieved:

- a formal statement of the annual budgetary provision allocated by the department in the light of competing priorities across the department and of any forecast income approved by the department;
- a statement of any planned change in policies affecting the NHMF.

26.2. The approved annual business plan will take account both of approved funding provisions and any forecast receipts. It will include a budget of estimated payments and receipts together with a profile of expected expenditure and of draw-down of any departmental funding and/or other income over the year. These elements form part of the approved business plan for the year in question.

26.3. NHMF must seek written approval from the department for all budget requests which exceed the budget delegation. This applies irrespective of whether cash funds are available: cash balances do not convey spending power and the availability of cash does not translate into budget cover.

27. Grant-in-aid and any ring-fenced grants

27.1. Grant-in-aid is the amount payable by the DCMS to the NHMF in each year and is distinct from the budget. It does not include depreciation or any budgetary cover allocated by the Department for the NHMF's use of its own reserves.

27.2. Any grant-in-aid provided by the department for the year in question will be voted in the department's Supply Estimate and be subject to parliamentary control.

- 27.3. The grant-in-aid will normally be paid in monthly instalments on the basis of the grant-in-aid form showing evidence of need. The NHMF will comply with the general principle, that there is no payment in advance of need. Cash balances accumulated during the course of the year from grant-in-aid or other Exchequer funds shall be kept to a minimum level consistent with the efficient operation of the NHMF. Subject to the specific provisions in the clauses below, grant-in-aid not drawn down by the end of the financial year shall not be carried over to another financial year. Subject to approval by Parliament of the relevant Estimates provision, where grant-in-aid is delayed to avoid excess cash balances at the year-end, the department will make available in the next financial year any such grant-in-aid that is required to meet any liabilities at the year end, such as creditors.
- 27.4. Under Section 6 of the National Heritage Act 1980, the NHMF is permitted to invest underspends from the core capital budget into the endowment fund. In order for this to qualify as capital expenditure in budget terms, this needs to be recognised as an investment i.e. a longer-term financial asset that is not included in the NHMF's accounts as cash and cash equivalents. The NHMF must work within its agreed budget delegations. If the NHMF anticipates that the sale of endowment units will lead to exceeding its budget controls, it will inform the DCMS ahead of the sale to enable the department to arrange appropriate budget cover.
- 27.5. In the event that the department provides the NHMF separate grants for specific (ring-fenced) purposes, it would issue the grant as and when the NHMF needed it on the basis of a written request. The NHMF would provide evidence that the grant was used for the purposes authorised by the department. The NHMF shall not have uncommitted grant funds in hand, nor carry grant funds over to another financial year.
- 27.6. The following costs are not eligible expenditure for grant-in-aid funding: payments that support activity intended to influence Parliament, Government or political parties, or attempting to influence the awarding or renewal of contracts and grants, or attempting to influence legislative or regulatory action.
- 27.7. The NHMF shall review the performance of the appointed investment managers regularly and put contracts out to tender at least every seven years.
- 27.8. The NHMF may retain any income generated by the endowment fund for reinvestment or spending in connection with its objectives.
- 27.9. Requests for additional funding for new activity should only include the additional costs that will be incurred by undertaking this new activity. It should not include recharges for activity that is already funded (grant-in-aid, commercial income etc.) as this would lead to double funding.

27.10. The data collection process for this is owned by DCMS and they are required to provide sufficient notice to the NHMF if changes are made to it. The NHMF will in turn engage with any required changes.

Capital Projects

27.11. All capital projects, whether already underway or beginning during this period, are subject to the department's investment appraisal processes. Any capital expenditure that exceeds the NHMF's delegated capital limit must be referred to the DCMS Finance Committee for approval at three stages of development, as set out in guidance issued by the department. The figure used in calculating whether the costs exceed the delegated limit is the lifetime cost of the capital project, including non-exchequer funding and any increased running costs ensuing from it.

27.12. Where projects are reliant on donations or sponsorship that have yet to be confirmed, demonstration of a staggered approach to completion (i.e. that takes account of the funds secured to date before proceeding with each stage) will be more likely to receive approval to proceed.

27.13. When considering the case for capital projects, the NHMF is expected to use the Treasury's Green Book methodology (or its successor), as modified or enhanced by guidance from DCMS. This is the case for evaluating a capital project regardless of whether the project requires DCMS Finance Committee approval. The department reserves the right to receive copies of business cases for projects below the NHMF's delegated limit or elements of it, such as the Net Present Value calculation.

28. Annual reports and accounts

28.1. The NHMF Board must publish an annual report for of its activities for the NLHF and NHMF, respectively, together with its audited accounts after the end of each financial year. The NHMF shall provide the department its finalised (audited) accounts as mutually agreed within the accounts laying timetables as part of year end process in order for the accounts to be consolidated within the DCMS's. A draft of the reports should be submitted to the department for ministerial approval at least 3 weeks before the proposed publication date. The accounts should be prepared in accordance with the relevant statutes and specific accounts direction issued by the department as well as the Treasury's Financial Reporting Manual (FRM).

28.2. The annual reports must:

- cover any corporate, subsidiary or joint ventures under its control;
- comply with the FRM and in particular have regard to the illustrative statements for a NDPB²⁸;

²⁸ <https://www.gov.uk/government/publications/government-financial-reporting-manual-2020-21>

- outline main activities and performance during the previous financial year and set out in summary form forward plans;
- reference any and all incidences, and provide values for, all monies lost to financial crimes, including but not limited to fraud, error and bribery & corruption, during the previous financial year.

28.3. Information on performance against key financial targets is included within the annual reports and subject to the auditor's consistency opinion. The reports and accounts shall be laid in Parliament and made available on the NHMF's website, in accordance with the guidance in the FReM.

28.4. The reports will include the necessary transparency as required by the National Lotteries etc. Act 1993.

29. Reporting performance to the department

29.1. The NHMF acknowledges the need for the DCMS to be able to effectively and efficiently manage all financial risks that may arise under this framework document and agrees to operate within its legal powers and budget delegation. The DCMS in turn recognises the need for NHMF to maintain its independence when making decisions concerning the distribution of funding. The DCMS and the NHMF will work closely, through prompt and proactive communication, to ensure the NHMF's ability to provide funding promptly.

29.2. The NHMF shall operate management, information and accounting systems that enable it to review in a timely and effective manner its financial and non-financial performance against the budgets and targets set out in the business plans.

29.3. The NHMF shall inform the sponsor department/team of any changes that make achievement of objectives more or less difficult. The NHMF shall report financial and non-financial performance, including performance in helping to deliver ministers' policies, and the achievement of key objectives at least quarterly. The NHMF's performance shall be formally reviewed by the department four times a year.

29.4. The responsible ministers will meet the Chair and Chief Executive once a year.

29.5. The PAO will meet the Chief Executive at least once a year.

30. Information sharing

30.1. Subject to any overriding legal rights or obligations, the department has the right of access to all the NHMF's records and personnel for any purpose including, for example, sponsorship audits and operational investigations.

30.2. The department and the NHMF are committed to sharing information to ensure transparency and alignment.

30.3. The department and HM Treasury may request the sharing of data held by the NHMF in such a manner as set out in central guidance except insofar as it is prohibited by law. This may include requiring the appointment of a senior official to be responsible for the data sharing relationship.

30.4. As a minimum, the NHMF shall provide the department with information monthly that will enable the department satisfactorily to monitor:

- the NHMF's cash management;
- its draw-down of grant-in-aid;
- forecast outturn by resource headings;
- other data required for the Online System for Central Accounting and Reporting (OSCAR);
- data as required in respect of its compliance with any Cabinet Office Controls pipelines or required in order to meet any condition as set out in any settlement letter.

30.5. The NHMF will provide regular information on areas including Commercial and Procurement, counter-fraud, estates and workforce, as required and set out at **Annex B**.

31. Communications

31.1. The NHMF will proactively sight DCMS on announcements, events and publications which are controversial or otherwise likely to attract significant media interest.

31.2. The NHMF will have a strong, clear public engagement strategy that sets out how the breadth of its work coheres to help support heritage, and how this benefits the nation.

31.3. The NHMF should inform the DCMS (sponsor and communications teams) of any significant upcoming spend on advertising, marketing and communications, in line with the Advertising, Marketing and Communications (AMC) spend control process.

31.4. DCMS will support and encourage NHMF to adopt the principles of the Welsh language scheme, using their own Welsh language scheme and policy as needed to align with the guidance and requirements of the Welsh Language Commissioner.

Audit

32. Internal audit

32.1. The NHMF shall:

- establish and maintain arrangements for internal audit in accordance with the Treasury's Public Sector Internal Audit Standards (PSIAS);
- ensure that any arrangements for internal audit are in accordance with the Public Sector Internal Audit Standards (PSIAS) as adopted by HM Treasury²⁹;
- ensure the sponsor department is satisfied with the competence and qualifications of the Head of Internal Audit and the requirements for approving appointments in accordance with PSIAS;
- set up an audit committee of its board in accordance with the Code of Good Practice for Corporate Governance and the Audit and Risk Assurance Committee Handbook;
- forward the audit strategy, periodic audit plans and annual audit report, including the NHMF Head of Internal Audit's opinion on risk management, control and governance as soon as possible to the sponsor department;
- have effective controls to prevent fraud and theft;
- report any and all instances of suspected, attempted and/or successful fraud, error and bribery & corruption, irrespective of the amount involved, and notify the Department of any such incidents as soon as they are discovered;
- keep records of, and prepare and forward to the department an annual report on fraud and theft suffered by the NHMF and notify the sponsor department of any unusual or major incidents as soon as possible;
- will share with the sponsor department information identified during the audit process and the Annual Audit Opinion Report (together with any other outputs) at the end of the audit, in particular on issues impacting on the department's responsibilities in relation to financial systems within the NHMF.

32.2. DCMS's internal audit service has a right of access to all documents prepared by the NHMF's internal auditor, including where the service is contracted out, for the purpose of obtaining assurance as to the NHMF's handling of public funds and effectiveness of financial controls.

33. External audit

33.1. The Comptroller & Auditor General (C&AG) audits the NHMF's annual accounts. The C&AG passes the audited accounts to the Secretary of State who will lay the accounts together with the C&AG's report before Parliament.

33.2. In the event that the NHMF has set up and controls subsidiary companies, the NHMF will ensure that the C&AG has the option to be appointed auditor of those company subsidiaries that it controls and/or whose accounts are consolidated within its own accounts. The NHMF shall discuss with the sponsor department the procedures for appointing the C&AG as auditor of the companies.

33.3. The C&AG:

²⁹ <https://www.gov.uk/government/publications/public-sector-internal-audit-standards>

- will consult the department and the NHMF on whom – the NAO or a commercial auditor – shall undertake the audit(s) on his behalf, though the final decision rests with the C&AG;
- has a statutory right of access to relevant documents, including by virtue of section 25(8) of the Government Resources and Accounts Act 2000, held by another party in receipt of payments or grants from the NHMF;
- will share with the sponsor department information identified during the audit process and the audit report (together with any other outputs) at the end of the audit, in particular on issues impacting on the Department's responsibilities in relation to financial systems within the NHMF;
- will consider requests from departments and other relevant bodies to provide regulatory compliance reports and other similar reports at the commencement of the audit. Consistent with the C&AG's independent status, the provision of such reports is entirely at the C&AG's discretion.

33.4. The C&AG may carry out examinations into the economy, efficiency and effectiveness with which the NHMF has used its resources in discharging its functions. For the purpose of these examinations the C&AG has statutory access to documents as provided for under section 8 of the National Audit Act 1983. In addition, the NHMF shall provide, in conditions to grants and contracts, for the C&AG to exercise such access to documents held by grant recipients and contractors and sub-contractors as may be required for these examinations; and shall use its best endeavours to secure access for the C&AG to any other documents required by the C&AG which are held by other bodies.

Reviews and winding up arrangements

34. Review of the NHMF's status

34.1. The NHMF will be reviewed as part of the wider Public Bodies Reviews programme, at a time determined by the department's ministers and their PAO.

35. Arrangements in the event that the NHMF is wound up

35.1. The sponsor department shall put in place arrangements to ensure the orderly winding up of the NHMF. In particular it should ensure that the assets and liabilities of the NHMF are passed to any successor organisation and accounted for properly. In the event that there is no successor organisation, the assets and liabilities should revert to the sponsor department. To this end, the department shall:

- have regard to Cabinet Office guidance on winding up of ALBs including the NHMF³⁰;

³⁰https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/690952/Public_Bodies_-_a_guide_for_departments_-_chapter_10.pdf

- ensure that procedures are in place in the NHMF to gain independent assurance on key transactions, financial commitments, cash flows and other information needed to handle the wind-up effectively and to maintain the momentum of work inherited by any residuary body;
- specify the basis for the valuation and accounting treatment of the NHMF's assets and liabilities;
- ensure that arrangements are in place to prepare closing accounts and pass to the C&AG for external audit, and that, for non-Crown bodies funds are in place to pay for such audits. It shall be for the C&AG to lay the final accounts in Parliament, together with their report on the accounts;
- arrange for the most appropriate person to sign the closing accounts. In the event that another ALB takes on the role, responsibilities, assets and liabilities, the succeeding NHMF AO should sign the closing accounts. In the event that the department inherits the role, responsibilities, assets and liabilities, the sponsor department's AO should sign.

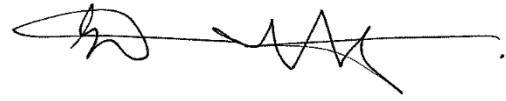
35.2. The NHMF shall provide the department with full details of all agreements where the NHMF or its successors have a right to share in the financial gains of developers. It should also pass to the department details of any other forms of claw-back due to the NHMF.

Handwritten signature in black ink, appearing to read 'Polly Payne'.

Signed by Polly Payne/Ruth Hannant

13/05/2024

on behalf of DCMS

Handwritten signature in black ink, appearing to read 'Eilish McGuinness'.

Signed by Eilish McGuinness

30/04/2024

on behalf of the National Heritage
Memorial Fund

Annex A: Guidance

The NHMF shall comply with the following guidance, documents and instructions:

Corporate governance

- This framework document
- Corporate Governance Code for Central Government Departments (relevant to Arm's Length Bodies) and supporting guidance:
<https://www.gov.uk/government/publications/corporate-governance-code-for-central-government-departments-2017>
- Code of conduct for Board members of Public Bodies:
<https://www.gov.uk/government/publications/code-of-conduct-for-board-members-of-public-bodies>
- Code of practice for partnerships between Departments and Arm's Length Bodies:
<https://www.gov.uk/government/publications/partnerships-with-arms-length-bodies-code-of-good-practice#:~:text=This%20code%20of%20good%20practice,partnership%20approach%20to%20shaping%20relationships.>

Financial management and reporting

- Managing Public Money (MPM):
<https://www.gov.uk/government/publications/managing-public-money>
- Government Financial Reporting Manual (FReM):
www.gov.uk/government/collections/government-financial-reporting-manual-frem
- Relevant Dear Accounting Officer (DAO) letters: www.gov.uk/government/collections/dao-letters
- Relevant guidance and instructions issued by the Treasury in respect of Whole of Government Accounts: <https://www.gov.uk/government/collections/whole-of-government-accounts>
- The most recent letter setting out the delegated authorities, issued by the parent department.

Management of risk

- Management of Risk: www.gov.uk/government/publications/orange-book and <https://www.gov.uk/government/publications/management-of-risk-in-government-framework>
- Public Sector Internal Audit Standards:
www.gov.uk/government/publications/public-sector-internal-audit-standards
- HM Treasury approval processes for Major Projects above delegated limits:
<https://www.gov.uk/government/publications/treasury-approvals-process-for-programmes-and-projects>

- The Government cyber-security strategy and cyber security guidance: <https://www.gov.uk/government/publications/national-cyber-strategy-2022/national-cyber-security-strategy-2022> and <https://www.gov.uk/government/collections/cyber-security-guidance-for-business>

Commercial management

- Procurement Policy Notes: <https://www.gov.uk/government/collections/procurement-policy-notes>
- Cabinet Office spending controls: <https://www.gov.uk/government/collections/cabinet-office-controls>
- Transparency in supply chains - a practical guide: https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/1040283/Transparency_in_Supply_Chains_A_Practical_Guide_2017_final.pdf

Public appointments

The following are relevant where public bodies participate in public appointments processes.

- Guidance from the Commissioner for Public Appointments: <https://publicappointmentscommissioner.independent.gov.uk/>
- Governance Code on Public Appointments: www.gov.uk/government/publications/governance-code-for-public-appointments
- Procurement Policy Note 08/15 – Tax Arrangements of Public Appointees: <https://www.gov.uk/government/publications/procurement-policy-note-0815-tax-arrangements-of-appointees>

Staff and remuneration

- HM Treasury guidance on senior pay and reward: www.gov.uk/government/publications/senior-civil-service-pay-and-reward
- Civil Service pay guidance (updated annually): www.gov.uk/government/collections/civil-service-pay-guidance
- Public sector pay and terms: <https://www.gov.uk/government/publications/public-sector-pay-and-terms-guidance-note>
- Whistleblowing Guidance and Code of Practice: <https://www.gov.uk/government/publications/whistleblowing-guidance-and-code-of-practice-for-employers>
- The Equalities Act 2010: www.gov.uk/guidance/equality-act-2010-guidance

General

- Freedom of Information Act guidance and instructions: www.legislation.gov.uk/ukpga/2000/36/contents and <https://ico.org.uk/for-organisations/guide-to-freedom-of-information/>
- The Parliamentary and Health Service Ombudsman's Principles of Good Administration: <https://www.ombudsman.org.uk/about-us/our-principles>
- Other relevant instructions and guidance issued by the central Departments (Cabinet Office and HM Treasury)
- Recommendations made by the Public Accounts Committee, or by other Parliamentary authority, that have been accepted by the Government and are relevant to the NHMF.
- Guidance from the Public Bodies team in Cabinet Office: www.gov.uk/government/publications/public-bodies-information-and-guidance
- The Civil Service diversity and inclusion strategy (outlines the ambition, to which arm's-length bodies can contribute): <https://www.gov.uk/government/publications/civil-service-diversity-and-inclusion-strategy-2022-to-2025>
- Guidance produced by the Infrastructure and Projects Authority (IPA) on management of major projects: www.gov.uk/government/organisations/infrastructure-and-projects-authority
- The Government Digital Service: www.gov.uk/government/organisations/government-digital-service
- The Government Fraud, Error, Debt and Grant Efficiency function; www.gov.uk/government/collections/fraud-error-debt-and-grants-function and www.gov.uk/government/publications/grants-standards
- Code of Practice for Official Statistics: <https://code.statisticsauthority.gov.uk/#:~:text=The%20Code%20of%20Practice%20for%20Statistics%20sets%20the,produced%20by%20people%20and%20organisations%20that%20are%20trustworthy.>
- Accounting Officer System Statements (AOSS are produced by departments with input from ALBs): www.gov.uk/government/publications/accounting-officersystem-statements

Annex B: DCMS commercial & reporting requirements

The following outlines in full the commercial requirements of DCMS ALBs, as well as a list of mandated reporting requirements. This document provides additional detail to the NHMF's framework document, in order to support their full compliance with commercial and procurement requirements.

Public Contracts Regulations

The NHMF must comply with the Public Contracts Regulations 2015 (PCR) (as amended) in its procurement activity. For the purposes of the PCR, the Public Body (PB) is a Sub Central Contracting Authority. As such, the Public Body shall comply with the relevant thresholds for procurement activity that apply from time to time.

Central Government Policy and Processes

The NHMF shall:

- procure / acquire goods and services (above £10k subject to Section 21) through fair and open competition, in accordance with the Government Commercial Operating Standards (including the Outsourcing Playbook), delivering value for money through procurement, and operating in line with European, UK and other international law, including restrictions on state aid/subsidy controls;
- embed Outsourcing Playbook policies and principles, Government Commercial Operating Standards and all applicable current and future Procurement Policy Notes into the NHMF's commercial operations;
- comply with current and future requirements on additional spend controls, delegated authorities and authorisations on procurement and leases as notified to them, from time to time, by the department;
- comply with the Government Commercial Operating Standards and support the wider Government Commercial Function's strategies and programmes in their design, implementation and sustained application;
- support collaborative procurement and commercial efforts across the Department and its arm's-length bodies (PBs). This will include supporting the establishment of a DCMS Commercial Council or similar body, where such a group has been instituted, and wider commitments to support knowledge-sharing and training for staff involved in Commercial and Procurement activity across DCMS PBs;
- promote the inclusion of the Social Value Act and its associated principles in procurement activity wherever possible and will comply with the relevant and future PPNs on this topic. Where relevant, procurement activity should also take note of the Government Greening Commitments and conform to them where practicable;
- comply with Government transparency policies and commitments;
- support Commercial Procurement and Contract Management improvement and oversight initiatives including:
 - Contract Classification for all contracts,
 - Internal spend control assurance & governance processes, aligned to the Department and Cabinet Office Commercial Spend Control approval processes,
 - GCOS Implementation and Reporting,
 - Pipeline reporting,

- Assurance and audit implementation and reporting,
- Contracts Finder compliance reporting,
- Contract KPI reporting for external public publication,
- Commercial Systems and Data improvement initiatives eg. CASIE,
- attend Cabinet Office training programmes designed to raise commercial awareness and improve commercial capability, including Playbook and GCOS masterclasses, and Contract Management Capability Training;
- support the formation and ongoing activities of a commercial function across the DCMS family of public bodies, through engagement with the DCMS Commercial team.

The NHMF must support the Government's SME agenda through appropriate procurement activity.

In circumstances where the NHMF finds itself having oversight and assurance of other public bodies or the procurement activities of private bodies spending public money the NHMF shall ensure, as far as is reasonably practicable, and in so far as it has legal authority to do so, that all such parties adhere to the principles of Managing Public Money including the encouragement of transparent and robust practices and compliance with any applicable law.

Single Tender Contracts (STA)

The delegated limit for single tender action contracts (where no competition has taken place to select a supplier) is set at £50,000 (ex VAT) for each contract or requirement. Proposals for awarding single tender action contracts above this delegated limit must have the prior written approval of the DCMS Commercial Director or their nominated representative before any contract is awarded or any spend committed.

The DCMS Commercial Director will consider the delegated limit for single tender action contracts, annually each March and may adjust as appropriate.

Any application for single tender action contracts approval must be aligned to the permitted exceptional circumstances as laid out in the Public Contracts Regulations 2015 Regulation 32.

DCMS Commercial Director STA approval must be sought in accordance with the DCMS Commercial STA Guidance and updated from time to time.

Management Information and Compliance

The department and the NHMF are committed to sharing information to ensure transparency and alignment.

The NHMF recognises that the department will at times need to request information on an ad hoc basis and/or with a short time frame as required. The NHMF must (and within any reasonable timescale required by DCMS) supply any information requested by the DCMS, as the sponsor department may reasonably require.

In addition to this ad hoc information and open lines of communication, the DCMS expects the NHMF to provide regular information on areas including Finance, Commercial and Procurement, Fraud, and workforce. A list of this information can be found below. The list is intended to enable advanced planning for periodic departmental commissions; it is not exhaustive and may be subject to change.

Commission title	Timescale	DCMS lead team	Purpose
Grant-in-aid Requests	Monthly	Finance	Latest Public Body forecast income and expenditure reporting.
Fraud Returns	Quarterly	Finance	A mandatory Cabinet Office reporting requirement to report prevented, suspected or proven fraud to Finance.
Counter Fraud Assurance Assessment (including Fraud Measurement and Assurance/post event assurance)	Every two years (The frequency of this requirement will vary depending on Cabinet Office / DCMS requirements)	Finance	Assurance is the systematic set of actions necessary to provide confidence to senior leaders and to Ministers that fraud, bribery and corruption risk is controlled, aligned to Government policy and to the Counter Fraud Functional Standard.
Grants Maturity Assessment	Annually - but dependent upon Cabinet Office / DCMS requirements	Finance	'To review capability and capacity of exchequer grant making departments and ALBs against the Functional Standard for Grants GovS15
Exchequer funds held in commercial bank accounts	Quarterly	Finance	To supply HM Treasury with details of Government funds held outside the Government Banking Service
Publication of senior salaries and organograms	Annually	Finance	To display Transparency to the to the public on how public money is spent.
Main Estimate	Annually (February)	Finance	To confirm yearly budget (In scope: Lottery Distributors, BBC and Channel Four only)
Budget profile return	Annually (March)	Finance	To determine the split of the budget for reporting to DCMS Executive Board.
Sustainability data	Annually (April)	Finance	To meet HM Treasury requirement to supply centre with sustainability data
Group consolidation/ Whole of Government Accounts (WGA)	Annually (April-June) (individual timetables are agreed with PBs)	Finance	To consolidate PBs' resource accounts within the DCMS resource accounts and gather counter-party details for consolidation.
Annual report and accounts	Annually (April-July) (individual	Finance	To fulfil a mandatory Statutory obligation.

	timetables are agreed with PBs)		
Cross Government Debt Collection Returns	Annually (July)	Finance	To measure and improve debt and credit management across Government.
Country and Regional analysis data	Annually (September)	Finance	Data feeds into the Core Tables for the Annual Report and Accounts. (HMT Requirement)
Supply Estimate	Annually (October)	Finance	To make in-year adjustments to PB allocations. Timetable driven by HM Treasury.
Auditing of PB's risk management, control and governance with high risk.	On request	Finance	To ensure an Assurance of financial management
Consultancy Spend Control pipeline and compliance return (including nil returns)	Quarterly	Commercial	For DCMS and the Cabinet Office to plan and keep track of the public sector consultancy contracts and approvals
Commercial Spend Control Pipeline return (including nil returns)	Quarterly	Commercial	For the submission of the Departments quarterly Commercial Spend Control pipeline to Cabinet Office in accordance with Cabinet Office guidelines
Government Commercial Operating Standards (GCOS) return	Bi-Annually	Commercial	For the submission of the department's annual Government Commercial Operating Standards (GCOS) return and six month update against improvement plans.
Submission of procurement spend transactions to Bravo	Annually	Commercial	To comply with Cabinet Office spend reporting requirements
Government Key Contracts Public KPIs return	Quarterly	Commercial	For the submission of the department's quarterly Key Contracts Public KPIs return to the Cabinet Office
Procurement pipeline for publication return	Quarterly	Commercial	For the submission of the department's quarterly pipeline return for publication on Gov.uk
Social Value reporting return	Quarterly	Commercial	To comply with Cabinet Office policy on Social Value reporting. Specifically at (a) pipeline (b) procurement strategy (c) Contract award (d) contract close subject to PPN06/2020
Prompt Payment reporting for contracts	Quarterly	Commercial	To ensure accurate reporting to Cabinet Office of in-scope contracts including any exclusions and exemptions requested

Return for the review of key metrics, targets and reports related to procurement, and contract management and commercial resourcing	Quarterly	Commercial	To benchmark procurement spend, compliance assessment to policy and provide data on economic effect of spend by departments and PBs including 3rd party spend and commercial risk reporting.
Direct and Indirect SME spend	Quarterly and Annually	Commercial	To support the Government's SME Agenda and the DCMS SME Action Plan
Completion & updating of e-Pims™ database	Ad hoc as required	Estates	To ensure accurate property and estate information is maintained at all times
Spend over £25,000	Monthly	No DCMS involvement - Public Body publishes information	To inform the public how money is spent.
EU public procurement statutory return.	Annually	Cabinet Office & DCMS	To provide data on number of tenders advertised in the European Journal and Find a Tender
Workforce Projection	Annually (Feb)	Public Bodies Team	To inform assessment on how future possible budget scenarios will impact on workforce and delivery of key policy areas.
Diversity Data Commission	Annually (Feb)	Public Bodies Team	Diversity data to be included in DCMS Annual Report and Accounts
Off Payroll Workers Commission	Annually (March)	Public Bodies Team	HMT financial reporting requirement and data is published as part of the DCMS Annual Report and Accounts
Pay Remit PR & PR outturn	Annually (April)	Public Bodies Team	To ensure spend on pay is aligned across Government and to seek assurance that pay proposals are affordable
Public Bodies Directory	Annually (June)	Public Bodies Team	Cabinet Office publication which includes DCMS public body data
Head of Internal Audit's Annual Report & Opinion Report	Annually (June)	Public Bodies Team	To inform the Group Chief's own annual report and opinion to DCMS on governance, risk management and internal controls across DCMS and the wider group

Publication of salaries over £150k	Annually (October)	Public Bodies Team	To inform the public how public money is spent.
Public Body Risk Register	Annual	Sponsor Team	Enable timely & appropriate response to risk
Efficiency Return ³¹	Annually	Sponsor Team	To provide evidence that the 1% target is met, demonstrate measures taken to achieve it & how savings are recycled into frontline services.
DCMS Official Statistics Release Calendar	Monthly	Central Analytical Team	To collate PBs official Statistics information to be published on gov.uk.
Visits to DCMS-sponsored museums and galleries ³²	Quarterly	Central Analytical Team	To measure the performance of the sponsored museums and galleries by the number of visitors they attract.
Sponsored Museums and Galleries Performance Indicators ³³	Annually	Central Analytical Team	To measure the performance of the sponsored museums and galleries against set KPIs.
Charitable Giving Indicators. ³⁴	Annually	Central Analytical Team	To assess the total amount of income generated by the culturally funded institutions and to assess the ratio of fundraising income to DCMS Grant-In-Aid.
Exchequer funded general Grants Pipeline Return to GGIS	Quarterly	Finance	To assist Cabinet Office Grants Management Function Triage process and identification of support to be offered.
Contract register	Quarterly	Commercial	For oversight of commercial liability and risk across sectors, categories and suppliers
Contracts finder compliance report	Six months	Commercial	Transparency policy compliance reporting
Data Protection compliance report	Quarterly	DCMS DPO	Oversight of compliance with Data Protection legislation

³¹ With regards to the administration cost threshold of currently 7.75% as a proportion of Lottery income, NHMF continuously monitors its position against this and ensures it remains within this percentage.

³² This return is not relevant to NHMF.

³³ This return is not relevant to NHMF.

³⁴ This return is not relevant to NHMF.

HM Treasury contacts

This document can be downloaded from www.gov.uk

If you require this information in an alternative format or have general enquiries about HM Treasury and its work, contact:

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