



Ministry of Housing,
Communities &
Local Government

**Leasehold
Advisory Service** 
Free expert advice for you

Leasehold Advisory Service Framework Document

February 2026



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Leasehold Advisory Service Framework Document

Introduction and background.....	5
1. Purpose of document.....	5
2. Objectives.....	5
3. Classification and ownership	5
Purposes Aims and Duties	7
4. Purposes	7
5. Powers and duties	7
6. Aims	7
Governance and accountability	8
7. Governance and accountability.....	8
Role of the department as member	8
8. The Responsible Minister	8
9. Appointment of the Chief Executive	9
10. Appointments to the Board	9
11. Other member reserved matters	9
12. The Principal Accounting Officer (PAO).....	10
13. The role of the sponsorship team.....	10
14. Resolution of disputes between LEASE and department as member.....	11
15. Freedom of Information requests	11
16. Reporting on legal risk and litigation	11
LEASE governance structure	13
17. Responsibilities of LEASE's Chief Executive as accounting officer	13
18. Responsibilities for accounting to parliament and the public	13
19. Responsibilities to MHCLG	13
20. Responsibilities to the Board.....	14
21. Managing conflicts	14
22. The Board.....	14
23. The Chair's role and responsibilities	17

24.	Individual Board members' responsibilities	18
	Management and financial responsibilities and controls	18
25.	Delegated authorities	18
26.	Spending authority	19
27.	Banking and managing cash	19
28.	Procurement	20
29.	Risk management	20
30.	Counter fraud and theft	20
31.	LEASE Staff	21
32.	Pensions, redundancy and compensation	22
	Business plans, financial reporting and management information	23
33.	Corporate and business plans	23
34.	Budgeting procedures	23
35.	Grant-in-aid and any ring-fenced grants	24
36.	Annual report and accounts	24
37.	Reporting performance to the Department	25
38.	Information Sharing	25
	Audit	26
39.	Internal audit	26
40.	External audit	26
	Reviews and winding up arrangements	27
41.	Review of LEASEs status	27
42.	Arrangements in the event that the company is wound up	27
	Framework Agreement Signatures	29
	Annex A: Guidance	30

Introduction and background

1. Purpose of document

- 1.1. This framework document (the “framework document”) has been agreed between the Ministry for Housing, Communities and Local Government (“MHCLG”) and the Leasehold Advisory Service (“LEASE”) 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 LEASE and MHCLG operate. It sets out LEASE’s core responsibilities; describes the governance and accountability framework that applies between the roles of MHCLG and LEASE; and sets out how the day-to-day relationship works in practice, including in relation to governance and financial matters.
- 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 LEASE include all its subsidiaries and joint ventures that are classified to the public sector and central government for national accounts purposes. If LEASE establishes a subsidiary or joint venture, there shall be a document setting out the arrangements between it and LEASE agreed with MHCLG. Such subsidiaries should only be established in line with appropriate delegations.
- 1.5. Copies of the 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 lease-advice.org and appropriate .gov.uk web pages.
- 1.6. This framework document should be reviewed regularly 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 of MHCLG. The latest date for review and updating of this document is 01/02/2029.

2. Objectives

- 2.1. MHCLG and LEASE share the common objectives of: 1) delivering high quality information and advice to leaseholders, common holders, and park home owners in England and Wales, including on building safety; and 2) using information and data to understand the householder’s experiences of these tenures and the issues they face. To achieve these LEASE and MHCLG will work together in recognition of each other’s roles and areas of expertise, providing an effective environment for LEASE to achieve its objectives through the promotion of partnership and trust and ensuring that LEASE also supports the strategic aims and objective of the department and wider government as a whole.

3. Classification and ownership

- 3.1. LEASE has been classified as a central government organisation by the ONS/HM Treasury Classifications team.

¹ <https://www.gov.uk/government/publications/managing-public-money>

- 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. LEASE was established under the Companies Act 1985 as a company limited by guarantee and is now constituted under the Companies Act 2006. Its purposes are set out in the Memorandum and Articles of Association, to be read in conjunction with this document.
- 4.2. LEASE receives its funding by virtue of section 94 and section 220A of the Housing Act 1996, section 62 of the Commonhold and Leasehold Reform Act 2002.

5. Powers and duties

- 5.1. LEASE's powers stem from its constitution and the general law of companies. LEASE does not have any statutory duties or functions.

6. Aims

- 6.1. LEASE's strategic aims are to:
 - improve the general knowledge, education and understanding of the practical implications of being a long leaseholder, commonholder, shared owner, or park home owner or those facing rent charges together with other forms of tenure as requested by the Secretary of State
 - increase awareness and understanding of all relevant UK and Welsh government information, actions, legislation and reforms relating to the above groups including those matters relating to the building safety legislation
 - help encourage relevant persons to take advantage of current and future legislative leasehold and commonhold and freehold reform, together with reforms to other forms of and other associated tenures as requested by the Secretary of State
 - use the organisation's expert knowledge to develop and publish insights into the experience of leaseholders, park homeowners and common holders - to support Government in leasehold reform and wider policy development and support better informed decisions in the wider sector
 - help enable any relevant person to make more informed decisions about their home

Governance and accountability

7. Governance and accountability

- 7.1. LEASE 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), LEASE should:
- comply with the principles and provisions of the Financial Reporting Council's UK Corporate Governance Code² ("the Code"; as amended and updated from time to time) to the extent appropriate to LEASE or specify and explain any non-compliance in its annual report
 - comply with the principles and provisions of the Corporate Governance in Central Government Departments Code of Good Practice to the extent appropriate to LEASE
 - comply with MPM
 - in line with MPM have regard to the relevant Functional Standards³ as appropriate and in particular those concerning Finance, Commercial and Counter Fraud
 - take into account and comply with, the code of good practice and guidance set out in Annex A of this framework document, as they apply to central government companies
- 7.3. In line with MPM Annex 3.1 LEASE shall provide an account of corporate governance in its annual governance statement including the Board's assessment of its compliance with the Code with explanations of any material departures. To the extent that LEASE does intend to materially depart from the Code, the member should be notified in advance.

Role of the department as member

8. The Responsible Minister

- 8.1. The Secretary of State will account for LEASE on all matters concerning LEASE in Parliament.
- 8.2. The Ministers' statutory powers in respect of LEASE are set out in Section 94 and section 220A of the Housing Act 1996, section 62 of the Commonhold and Leasehold Reform Act 2002.
- 8.3. These are:
- The power to fund advice, information and training for leaseholders, common holders and park home owners, as outlined in legislation, and other tenures as directed by Secretary of State.

² <https://www.frc.org.uk/library/standards-codes-policy/corporate-governance/uk-corporate-governance-code/>

³ <https://www.gov.uk/government/collections/functional-standards>

9. Appointment of the Chief Executive

- 9.1. The Chief Executive of LEASE is appointed by the responsible Minister in consultation with the Board. This appointment is subject to the Public Appointments Order in Council⁴ and as such must comply with the Governance Code on Public Appointments⁵.

10. Appointments to the Board

- 10.1. The member shall have the following appointment and approval rights in relation to LEASE's Board:
- the member will appoint the Chair and other independent non-executive members of the Board. It is intended that these appointments will be made in accordance with the principles of the Governance Code for Public Appointments⁶
 - the member will nominate a senior employee of the member representative as a non-executive director on the company's Board (the "member director"). The member director will make provision for the appointment of an alternate for such member director (the "alternate member director") as required
 - the member will approve the appointment of the Chief Executive Officer ("CEO") on approval by the Board and on the advice of the Nominations Committee. The selection process must be fair and open and the request to the member for approval of the final appointment should be accompanied by an explanation in writing as to why such appointment is recommended by the Board. This process also applies to proposals to appoint an interim CEO
 - in each case, the Board will give legal effect to the appointment

11. Other member reserved matters

- 11.1. The member is answerable to Parliament for all matters concerning LEASE.
- 11.2. In addition, the member will review and, if in agreement, give prior written approval to the following "member reserved matters":
- corporate business plan following development and updating by the Board, the member will review and approve this annually
 - 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
- 11.3. At the reasonable request of the member, the Directors shall:
- meet the member or its representatives to discuss the affairs of LEASE
 - provide such information in relation to the affairs of LEASE as the member may reasonably require for the purpose of carrying out its role as member

⁴ <https://publicappointmentscommissioner.independent.gov.uk/wp-content/uploads/2019/11/Public-Appointments-No.-2-Order-in-Council-2019.pdf>

⁵ <https://www.gov.uk/government/publications/governance-code-for-public-appointments>

⁶ <https://www.gov.uk/government/publications/governance-code-for-public-appointments>

- 11.4. The member is committed to giving the Board the freedom to operate LEASE in line with the spirit of this framework document. Decisions on the day-to-day management of LEASE will be taken by the Board in accordance with their statutory, regulatory, common law and fiduciary duties.

12. The Principal Accounting Officer (PAO)

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

PAO's specific accountabilities and responsibilities

- 12.2. The Principal Accounting Officer (PAO) of the department designates the Chief Executive as LEASE'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.
- 12.3. The respective responsibilities of the PAO and AO for LEASE are set out in Chapter 3 of MPM.
- 12.4. The PAO is accountable to Parliament for the issue of any grant-in-aid to LEASE.
- 12.5. The PAO is also responsible for advising the responsible Minister on:
- an appropriate framework of objectives and targets for LEASE in the light of the department's wider strategic aims and priorities
 - an appropriate budget for LEASE in the light of MHCLG's overall public expenditure priorities
 - how well LEASE is achieving its strategic objectives and whether it is delivering value for money
 - via the sponsorship team, the exercise of the Ministers' statutory responsibilities concerning LEASE as outlined above
- 12.6. The PAO via the sponsorship team is also responsible for ensuring arrangements are in place in order to:
- monitor LEASE's activities and performance
 - address significant problems in LEASE, making such interventions as are judged necessary
 - periodically carry out an assessment of the risks both to the department and LEASE's objectives and activities in line with the wider departmental risk assessment process
 - inform LEASE of relevant government policy in a timely manner
 - bring ministerial or departmental concerns about the activities of LEASE to the full (company) board, and, as appropriate to the departmental board, requiring explanations and assurances that appropriate action has been taken

13. The role of the sponsorship team

- 13.1. The Leasehold, Commonhold and Rentcharges division in the department is the primary contact for LEASE. The responsible senior civil servant for this relationship is the Director for Leasehold, Private Renting and Digital. They are the main source of advice to the responsible Minister on the discharge of their responsibilities in respect of LEASE. They also support the PAO on their responsibilities toward LEASE.

13.2. The sponsorship team will:

- establish and maintain appropriate and effective corporate governance foundations
- promote effective objectives, business planning and performance against the Operating Plan
- promote the organisational capability of LEASE to deliver against the agreed plans, targets and budgets
- promote effective leadership (high quality boards and senior management)
- promote effective relationships between the member, policy sponsor and LEASE
- support and supplement the activities outlined above by providing an experienced non-executive director on the Board of LEASE
- advise LEASE of relevant policy and guidance in a timely manner, including annual policy objectives in relation to LEASE's operating plan and objectives
- advise Ministers on LEASE's progress against agreed policy objectives
- engage closely with LEASE on wider policy developments and cross-Government priorities impacting on, or affected by, the work of LEASE

14. Resolution of disputes between LEASE and department as member

14.1. Any disputes between the department and LEASE will be resolved in as timely a manner as possible. The department and LEASE 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 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, as the final authority.

15. Freedom of Information requests

15.1. 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.

16. Reporting on legal risk and litigation

- 16.1. LEASE shall provide a quarterly update to the member 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 member in a timely manner.
- 16.2. In respect of each substantial piece of litigation involving LEASE, 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 member 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 member 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

LEASE governance structure

17. Responsibilities of LEASE's Chief Executive as accounting officer

17.1. The 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 LEASE. In addition, they should ensure that LEASE 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 below and those that are set in the AO appointment letter issued by the PAO of MHCLG.

18. Responsibilities for accounting to parliament and the public

18.1. 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 LEASE are established and made widely known within LEASE
- acting in accordance with the terms of MPM and other instructions and guidance issued from time to time by the department, HM Treasury and the Cabinet Office
- ensuring that as part of the above compliance they are familiar with and act in accordance with:
 - their fiduciary duties under the Companies Act
 - any governing legislation
 - this framework document,
 - any delegation letter issued to body as set out in paragraph 26.1
 - any elements of any settlement letter issued to MHCLG that is relevant to the operation of LEASE
 - any separate settlement letter that is issued to LEASE from MHCLG
- 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 LEASE's stewardship of public funds

19. Responsibilities to MHCLG

19.1. Responsibilities to MHCLG include:

- establishing, in agreement with the department, LEASE's corporate and 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

20. Responsibilities to the Board

20.1. The 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 LEASE's performance compared with its aim[s] 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

21. Managing conflicts

21.1. 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.

21.2. LEASE's AO must take care that their personal legal responsibilities do not conflict with their duties as a board member. In particular, the AO should vote against any proposal which appears to cause such a conflict; it is not sufficient to abstain.

21.3. If the Chair or Board of LEASE is minded to instruct its AO to carry out a course inconsistent with their duties as AO, then the AO should make their reservations clear, preferably in writing. If the Board is still minded to proceed, LEASE's AO should then:

- ask the AO of MHCLG to consider intervening to resolve the difference of view, preferably in writing
- if the Board's decision stands, seek its written direction to carry it out, asking MHCLG to inform HM Treasury
- proceed to implement without delay
- follow the routine in paragraph 3.6.6 of MPM

22. The Board

Composition of the Board

22.1. LEASE 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 role of the Board shall be to run LEASE, 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 Board shall be set out in the Board terms of reference. Remuneration of the Board will be disclosed in line with the guidance in Government Financial Reporting Manual (FReM)⁷.

- 22.2. The Board will consist of a chairperson, together with the Chief Executive and at least 3 non-executive directors that have a balance of skills and experience appropriate to directing LEASE's business. For LEASE there should be members who have experience its business, operational delivery, corporate services such as HR, technology, property asset management, estate management, communications and performance management. This will include as an executive and voting board member an appropriately qualified finance director as described in Annex 4.1 of MPM. The Board should include a majority of independent non-executive members to ensure that executive members are supported and constructively challenged in their role.
- 22.3. All 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.

Committees of the Board

- 22.4. The 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 Board.
- 22.5. While the 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 the Board for committees to report on the nature and content of discussion, on recommendations, and on actions to be taken.
- 22.6. Where there is disagreement between the relevant committee and the 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 sponsorship 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 report.
- 22.7. The Chair should ensure 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 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 Board

- 22.8. The Board is specifically responsible for:
- establishing and taking forward the strategic aims and objectives of LEASE consistent with its overall strategic direction and within the policy and resources framework determined by the Secretary of State
 - providing effective leadership of LEASE within a framework of prudent and effective controls which enables risk to be assessed and managed

⁷ <https://www.gov.uk/government/collections/government-financial-reporting-manual-frem>

- ensuring the financial and human resources are in place for LEASE to meet its objectives
- reviewing management performance
- ensuring that the Board receives and reviews regular financial and management information concerning the management of LEASE
- ensuring that it is kept informed of any changes which are likely to impact on the strategic direction of LEASE's 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 executive team, sponsorship team or directly
- ensuring that any statutory or administrative requirements for the use of public funds are complied with; that the Board operates within the limits of its statutory authority and any delegated authority agreed with MHCLG, and in accordance with any other conditions relating to the use of public funds; and that, in reaching decisions, the Board takes into account guidance issued by MHCLG
- ensuring that as part of the above compliance they are familiar with:
 - this framework document
 - any delegation letter issued
 - any elements of any settlement letter issued to MHCLG that is relevant to the operation of LEASE
 - any separate settlement letter that is issued to LEASE from the MHCLG
 - 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 LEASE 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 Board to address key financial and other risks
- appointing (with the responsible Minister's approval) a Chief Executive and, in consultation with the department, set performance objectives and remuneration terms linked to these objectives for the Chief Executive which give due weight to the proper management and use and utilization of public resources
- 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 Board considers ancillary or conducive to the attainment or fulfilment by LEASE of its objectives

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

22.10. The 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 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)⁸. The 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

⁸ <https://www.gov.uk/government/publications/orange-book>

provided with routine assurances with escalation of any significant limitations or concerns. The Board is expected to assure itself of the adequacy and effectiveness of the risk management framework and the operation of internal control.

23. The Chair's role and responsibilities

- 23.1. The Chair is responsible for leading the 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 appointment letter, the priorities in the Chair's letter issued to them by the sponsorship team (usually updated annually), the statutory authority governing LEASE, this document and the documents and guidance referred to within this document.
- 23.2. Communications between LEASE's Board and the responsible minister should normally be through the Chair.
- 23.3. The Chair is bound by the Code of Conduct for Board Members of Public Bodies⁹ which covers conduct in the role and includes the Nolan Principles of Public Life¹⁰.
- 23.4. In addition, the Chair is responsible for:
- ensuring including by monitoring and engaging with appropriate governance arrangements that LEASE's affairs are conducted with probity
 - ensuring that policies and actions support the responsible Minister's (and where relevant other ministers') wider strategic policies and where appropriate, these policies and actions should be clearly communicated and disseminated throughout LEASE.
- 23.5. The Chair has the following leadership responsibilities:
- formulating the Board's strategy
 - ensuring that the 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 board to the general public
- 23.6. The Chair also has an obligation to ensure that:
- the work of the 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
 - that in conducting assessments that the view of relevant stakeholders including employees and the sponsorship team are sought and considered
 - that the Board has a balance of skills appropriate to directing LEASE's business, and that all directors including the Chair and Chief Executive continually update their skills, knowledge and familiarity with LEASE to fulfil their role both on the 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

⁹ <https://www.gov.uk/government/publications/code-of-conduct-for-board-members-of-public-bodies>

¹⁰ <https://www.gov.uk/government/publications/the-7-principles-of-public-life>

- board members are fully briefed on terms of appointment, duties, rights and responsibilities
- they, together with the other board members, receives appropriate training on financial management and reporting requirements and on any differences that may exist between private and public sector practice
- the responsible minister is advised of LEASE'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 Governance¹¹
- there is a code of practice for board members in place, consistent with the Cabinet Office Code of Conduct for Board Members of Public Bodies¹²

24. Individual Board members' responsibilities

24.1. 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 Life 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 Directors¹³ as appropriate and 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 Board's rules on the acceptance of gifts and hospitality, and of business appointments
- act in good faith and in the best interests of LEASE
- 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

25. Delegated authorities

25.1. LEASE's delegated authorities are set out in the delegation letter. This delegation letter may be updated and superseded by later versions which may be issued by MHCLG in agreement with HM Treasury.

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

¹¹ <https://www.gov.uk/government/publications/corporate-governance-code-for-central-government-departments-2017>

¹² <https://www.gov.uk/government/publications/code-of-conduct-for-board-members-of-public-bodies>

¹³ <https://www.gov.uk/government/publications/public-bodies-non-executive-director-principles/12-principles-of-governance-for-all-public-body-neds>

25.3. LEASE 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 LEASE's annual budget as approved by the department
- 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
- 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

26. Spending authority

26.1. Once the budget has been approved by the member, LEASE shall have authority to incur expenditure approved in the budget without further reference to MHCLG, on the following conditions:

- LEASE shall comply with the delegations set out in the delegation letter. These delegations shall not be altered without the prior agreement of MHCLG and as agreed by HM Treasury and Cabinet Office as appropriate
- LEASE 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 approval where any proposed expenditure is outside the delegated limits or is for new schemes not previously agreed
- LEASE shall provide MHCLG with such information about its operations, performance, individual projects or other expenditure as MHCLG may reasonably require

27. Banking and managing cash

27.1. LEASE must maximise the use of publicly procured banking services (accounts with central government commercial banks managed centrally by Government Banking).

27.2. LEASE 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.

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

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

28. Procurement

- 28.1. LEASE 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.
- 28.2. LEASE shall establish its procurement policies and document these in a Procurement Policy and Procedures Manual.
- 28.3. In procurement cases where LEASE is likely to exceed its delegated authority limit, procurement strategy approval for the specific planned purchase must be sought from the department's sponsorship team.
- 28.4. 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.
- 28.5. Procurement by LEASE 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).
- 28.6. LEASE 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
- 28.7. LEASE shall comply with the Commercial¹⁴ and Grants Standards¹⁵. These standards apply to the planning, delivery, and management of government commercial activity, including management of grants in all departments and ALBs, regardless of commercial approach used and form part of a suite of functional standards that set expectations for management within government.

29. Risk management

- 29.1. LEASE 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, and develop a risk management strategy, in accordance with the HM Treasury guidance Management of Risk: Principles and Concepts.

30. Counter fraud and theft

- 30.1. LEASE should adopt and implement policies and practices to safeguard itself against fraud and theft.
- 30.2. LEASE should act in line with guidance as issued by the Counter Fraud Function and in compliance with the procedures and considerations as set out in MPM Annex 4.9 and the Counter Fraud Functional Standard¹⁶. 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.
- 30.3. LEASE should keep records of and prepare and forward to the department an annual report on fraud and theft suffered by LEASE and notify MHCLG of any unusual or major incidents as soon as possible. LEASE 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

¹⁴ <https://www.gov.uk/government/publications/commercial-operating-standards-for-government>

¹⁵ <https://www.gov.uk/government/publications/grants-standards>

¹⁶ <https://www.gov.uk/government/publications/government-functional-standard-govs-013-counter-fraud>

with the agreed government definitions as set out in Counter Fraud Functional Standard.

31.LEASE Staff

Broad responsibilities for staff

31.1. Within the arrangements approved by the responsible Minister (and HM Treasury), LEASE will have responsibility for the recruitment, retention and motivation of its staff. The broad responsibilities toward its staff are to ensure that:

- the rules for recruitment and management of staff create an inclusive culture in which diversity is fully valued; appointment and advancement is 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 LEASE's 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 LEASE'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 Bodies

Staff costs

31.2. Subject to its delegated authorities, LEASE 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

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

31.4. 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 Code¹⁷ and the annual Civil Service Pay Remit Guidance, except where prior approval has been given by the department to vary such rates.

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

¹⁷ <https://www.gov.uk/government/publications/civil-servants-terms-and-conditions>

- 31.6. LEASE shall abide by public sector pay controls, including the relevant approvals process dependent on the organisations classification as detailed in the Senior Pay Guidance¹⁸ and the Public Sector Pay and Terms Guidance¹⁹.
- 31.7. LEASE shall operate a performance-related pay scheme that shall form part of the annual aggregate pay budget approved by the department where relevant with due regard to the Senior Pay Guidance.
- 31.8. The travel expenses of board members shall be tied to the rates allowed to senior staff of MHCLG. Reasonable actual costs shall be reimbursed.

32. Pensions, redundancy and compensation

- 32.1. Compensation scheme rules and pension scheme rules should reflect legislative and HM Treasury guidance requirements regarding exit payments.
- 32.2. LEASE's staff shall normally be eligible for a pension provided by its own scheme. Staff may opt out of the occupational pension scheme provided by LEASE, but that employers' contribution to any personal pension arrangement, including stakeholder pension shall normally be limited to the national insurance rebate level.
- 32.3. Any proposal by LEASE 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.

¹⁸ <https://www.gov.uk/government/publications/senior-civil-service-pay-and-reward>

¹⁹ <https://www.gov.uk/government/publications/public-sector-pay-and-terms-guidance-note>

Business plans, financial reporting and management information

33. Corporate and business plans

- 33.1. By April, LEASE shall submit annually to MHCLG a draft of the corporate plan covering three years ahead. The draft should be submitted by March. LEASE shall agree with the department the issues to be addressed in the plan and the timetable for its preparation. The plan shall reflect LEASE'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). The plan shall demonstrate how LEASE contributes to the achievement of the department's medium-term plan and priorities and aligned performance metrics and milestones.
- 33.2. The first year of the corporate plan, amplified as necessary, shall form the business plan. The business plan shall be updated to include key targets and milestones for the year immediately ahead and shall be linked to budgeting information so that resources allocated to achieve specific objectives can readily be identified by the department. Subject to any commercial considerations, (a digest of) the corporate and business plans should be published by LEASE on its website and separately be made available to staff.
- 33.3. The following key matters should be included in the plans:
- 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 performance in the preceding financial year, together with comparable outturns for the previous 3 years, and an estimate of performance in the current year
 - alternative scenarios and an assessment of the risk factors that may significantly affect the execution of the plan but that cannot be accurately forecast
 - other matters as agreed between the department and LEASE

34. Budgeting procedures

- 34.1. Each year, in the light of decisions by the Department on the updated draft corporate plan, the Department will send to LEASE by May:
- 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 LEASE
- 34.2. The approved annual business plan will take account both of approved funding provision [where this applies] and any forecast receipts [where this applies]. 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.

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

- 35.1. 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.
- 35.2. The grant-in-aid will normally be paid in monthly instalments on the basis of written applications showing evidence of need. LEASE 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 LEASE. Grant-in-aid not drawn down by the end of the financial year shall lapse. 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.
- 35.3. In the event that the department provides the company separate grants for specific (ring-fenced) purposes, it would issue the grant as and when the company needed it on the basis of a written request. The company would provide evidence that the grant was used for the purposes authorised by the department. The company shall not have uncommitted grant funds in hand, nor carry grant funds over to another financial year.

36. Annual report and accounts

- 36.1. LEASE's Board must publish an annual report of its activities together with its audited accounts after the end of each financial year. LEASE shall provide the department its finalised (audited) accounts by April each year in order for the accounts to be consolidated within MHCLG's. A draft of the report should be submitted to the department two weeks before the proposed publication date. The accounts should be prepared in accordance with the relevant statutes in particular the Companies Act 2006 and specific accounts direction issued by the Department as well as HM Treasury's Financial Reporting Manual (FReM).
- 36.2. The annual report must:
- cover any corporate, subsidiary or joint ventures under its control
 - comply with the FReM and in particular have regard to the illustrative statements for an NDPB²⁰
 - outline main activities and performance during the previous financial year and set out in summary form forward plans
- 36.3. Information on performance against key financial targets is included within the annual report and subject to the auditor's consistency opinion. The report and accounts shall be laid in parliament and made available on LEASE's website, in accordance with the guidance in the FReM.
- 36.4. If LEASE wishes to publish a document additional to its annual report and accounts that contains supplementary material including summary financial statements, these should comply with the requirements of sections 426 and 426A of the Companies Act 2006. The summary data must not be published in advance of the full annual report and accounts being laid before Parliament as to do so would be a breach of parliamentary privilege.
- 36.5. If, due to exceptional circumstances, there is a conflict between the requirements of the Companies Act and the FReM, the Companies Act takes

²⁰ <https://www.gov.uk/government/publications/government-financial-reporting-manual-2020-21>

precedence. Companies should discuss the situation in the first instance with MHCLG and HM Treasury.

- 36.6. Sections 381 to 384 of the Companies Act 2006 define the qualifying criteria for the small companies' regime. Entities meeting these criteria can apply the small companies' regime only if approved by their member.

37. Reporting performance to the Department

- 37.1. LEASE 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 corporate and business plans.
- 37.2. LEASE shall inform MHCLG of any changes that make achievement of objectives more or less difficult. It shall report financial and non-financial performance, including performance in helping to deliver ministers' policies, and the achievement of key objectives regularly.
- 37.3. LEASE's performance shall be formally reviewed by the Department twice a year.
- 37.4. The responsible Minister will meet the Board and Chair once a year.
- 37.5. The PAO will meet the Chief Executive at least once a year.

38. Information Sharing

- 38.1. The department has the right of access to all company records and personnel for any purpose including, for example, member audits and operational investigations.
- 38.2. LEASE shall provide MHCLG with such information about its operations, performance, individual projects or other expenditure as MHCLG may reasonably require.
- 38.3. The department and HM Treasury may request the sharing of data held by LEASE 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.
- 38.4. As a minimum, LEASE shall provide the department with information monthly that will enable the department satisfactorily to monitor:
- LEASE'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

Audit

39. Internal audit

39.1. LEASE shall:

- establish and maintain arrangements for internal audit
- ensure that any arrangements for internal audit are in accordance with the Global Internal Audit Standards (GIAS)²¹ as adopted by HM Treasury.
- In the event that the body has its own internal audit service ensure MHCLG 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 Handbook²², or be represented on MHCLG's audit committee
- forward the audit strategy, periodic audit plans and annual audit report, including LEASE Head of Internal Audit's opinion on risk management, control and governance as soon as possible to MHCLG
- keep records of and prepare and forward to the department an annual report on fraud and theft suffered by LEASE and notify MHCLG of any unusual or major incidents as soon as possible
- will share with the 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 LEASE

40. External audit

40.1. The Comptroller & Auditor General (C&AG) audits LEASE's annual accounts and lays them before Parliament, together with their report

40.2. In the event that LEASE has set up and controls subsidiary companies, LEASE will (in the light of the provisions in the Companies Act 2006) 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. LEASE shall discuss with MHCLG the procedures for appointing the C&AG as auditor of the companies.

40.3. The C&AG:

- will consult the department and LEASE on whom – the NAO or a commercial auditor – shall undertake the audit(s) on their 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 LEASE
- will share with MHCLG 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 LEASE
- will consider requests from departments and other relevant bodies to provide regulatory compliance reports and other similar reports at the commencement

²¹ <https://www.theiia.org/en/standards/2024-standards/global-internal-audit-standards/> and <https://www.iasab.org/standards>

²² <https://www.gov.uk/government/publications/corporate-governance-code-for-central-government-departments-2017> and <https://www.gov.uk/government/publications/audit-committee-handbook>

of the audit. Consistent with the C&AG's independent status, the provision of such reports is entirely at the C&AG's discretion

- 40.4. The C&AG may carry out examinations into the economy, efficiency and effectiveness with which LEASE 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, LEASE 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.
- 40.5. The C&AG should be offered first right of refusal to audit central government company's Annual Report and Accounts. Should the NAO not agree to audit the accounts, the framework document should be drafted to reflect appropriate arrangements for the appointment of an independent auditor. Usual practice under these circumstances should be the Company Audit & Risk Committee (ARC) is responsible for appointing a suitably qualified and experienced external auditor this may require the agreement of the member. When this occurs company should inform the department and the NAO of the appointment of an external auditor. The ARC should periodically review the company's auditors in line with best practice. The drafting should also reflect that the ARC should work with the company executive to provide the department, and other relevant bodies, with regulatory compliance reports and any other reports deemed appropriate at the commencement of the audit and as compatible with the independent auditor's role.

Reviews and winding up arrangements

41. Review of LEASEs status

- 41.1. LEASE will be reviewed as part of the wider Public Bodies Reviews programme, at a time determined by the department's ministers and their PAO, in line with the relevant public bodies review guidance.

42. Arrangements in the event that the company is wound up

- 42.1. MHCLG shall put in place arrangements to ensure the orderly winding up of LEASE. In particular it should ensure that the assets and liabilities of the Company 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 MHCLG.) To this end, the department shall:
- have regard to Cabinet Office guidance on winding up of ALBs²³
 - ensure that procedures are in place in LEASE 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

²³ <https://www.gov.uk/guidance/public-bodies-reform>

momentum of work inherited by any residuary body; specify the basis for the valuation and accounting treatment of LEASE'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 entity takes on the role, responsibilities, assets and liabilities, the succeeding entity AO should sign the closing accounts. In the event that the department inherits the role, responsibilities, assets and liabilities, MHCLG's AO should sign.

42.2 LEASE shall provide the department with full details of all agreements where LEASE 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 LEASE.

Framework Agreement Signatures

Signatures



Signed: Caroline Crowther
Director, Leasehold, Private Rental and
Digital (Senior Sponsor)
Ministry for Housing, Communities and
Local Government
Date: 10/12/2025



Signed: Sally Frazer
Chief Executive Officer
Leasehold Advisory Service
Date: 25/11/2025

Annex A: Guidance

LEASE 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>

Financial management and reporting

- Managing Public Money (MPM):
<https://www.gov.uk/government/publications/managing-public-money>
- Government Financial Reporting Manual (FReM):
<https://www.gov.uk/government/collections/government-financial-reporting-manual-frem>
- Relevant Dear Accounting Officer (DAO) letters:
<https://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: <https://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:
<https://www.gov.uk/government/publications/dao-2012-public-sector-internal-audit-standards-18-december-2012>
- 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://www.gov.uk/government/publications/transparency-in-supply-chains-a-practical-guide>

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:
<https://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:
<https://www.gov.uk/government/publications/senior-civil-service-pay-and-reward>
- Civil Service pay guidance (updated annually):
<https://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: <https://www.gov.uk/guidance/equality-act-2010-guidance>

General

- Freedom of Information Act guidance and instructions:
<https://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 LEASE.

- Guidance from the Public Bodies team in Cabinet Office:
<https://www.gov.uk/guidance/public-bodies-reform>
- 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:
<https://www.gov.uk/government/organisations/infrastructure-and-projects-authority>
- The Government Digital Service:
<https://www.gov.uk/government/organisations/government-digital-service>
- The Government Fraud, Error, Debt and Grant Efficiency function;
<https://www.gov.uk/government/collections/grants-management-function>,
<https://www.gov.uk/government/organisations/public-sector-fraud-authority>
and www.gov.uk/government/publications/grants-standards
- Code of Practice for Official Statistics: <https://code.statisticsauthority.gov.uk/>
- Accounting Officer System Statements (AOSS are produced by departments with input from ALBs):
<https://www.gov.uk/government/publications/accounting-officer-system-statements>

HM Treasury contacts

This document can be downloaded from www.gov.uk

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