

- Support collaborative procurement and commercial efforts across DCMS and its family of other ALBs. 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 ALBs.
- Support 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.
- Support both DCMS SME policy and the wider Government SME agenda and make provision where possible to support the aspirations of the SME agenda through appropriate procurement activity.

4. Management Information

4.1 The table below sets out the management information that the Department expects the BTA to provide DCMS over the course of 2020-21. As per the above section on engagement, all returns should routinely copy in the DCMS Sponsor Team. These may be subject to change depending on future information requirements.

Timescale	What	How	Purpose
Monthly (9th working day of each month)	Grant-in-Aid requests	Via Finance Partnership Webpage	To get the ALB's latest forecast income and expenditure for reporting to Board and HM Treasury.
Monthly	Consultancy return (including nil returns)	By e-mail to DCMS Procurement and Commercial Team	To enable Cabinet Office to keep track of the number of public sector consultancy contracts.
Monthly	Cash management figures within GBS accounts	By e-mail to DCMS Finance	To supply HM Treasury with forecast for cash management inside GBS

Monthly	Spend over £25,000	On the ALB's website	Transparency: to inform the public how public money is spent
Quarterly	<p>Review of key metrics, targets, and reports related to procurement activity and contract management:</p> <ul style="list-style-type: none"> ● Contract Register ● Procurement Pipeline ● Key commercial risks ● Government Commercial Operating Standards (Baseline, targets and improvement progress) ● SME targets ● Spend with the Voluntary, Community and Social Enterprise sector ● Social Value in Procurement ● Contract Management 	<p>Quarterly Meeting with DCMS Commercial representative - supported by emailed Data Return to DCMS Procurement and Commercial Team in advance</p>	<p>Benchmarking of procurement spend, assessment of compliance with regulations, context of wider procurement picture and provision of data on economic effect of spend by Departments and ALBs</p>
Quarterly	Exchequer funds held in commercial bank accounts	By e-mail to DCMS Finance	To supply HM Treasury with details of how much government funding is held outside GBS

Quarterly	Medium Term Financial Model returns	By e-mail to DCMS Finance	To get the ALB's latest capital profiles for internal management and reporting to the Finance Committee
Quarterly	Report on non-tender actions	By e-mail to DCMS Procurement and Commercial team	To meet requirement of recent GIAA audit
Annually	Publication of senior salaries and performance awards and organograms	On the ALB's website or hosted on DCMS website	Transparency: to inform the public how public money is spent
Annually	Alignment/WGA	Alignment consolidation packs, WGA transactions and balances exercise	Alignment: to consolidate the ALB's resource accounts within the DCMS resource accounts WGA: to gather counter-party details for consolidation.
Annually	Sustainability data	By e-mail to DCMS Finance and DCMS Sustainability Champion	To meet HM Treasury requirement to supply centre with sustainability data
Annually	EU public procurement statutory return (Schedule 1 or Schedule 2 as appropriate)	By e-mail to Cabinet Office	Legal requirement to provide data on number of tenders advertised in the European Journal

Annually - Mid August	Country and Regional analysis data	By e-mail to DCMS Finance	HM Treasury requirement - feeds into the Core Tables for the Annual Report and Accounts
Annually	Annual report and accounts	By e-mail to DCMS Finance as per timetable (separate guidance is issued on this)	Statutory obligation
Annually	Pay Remit and pay remit outturn	By e-mail to DCMS ALB Team	To ensure spend on pay is aligned across Government
Annually	Publication of salaries over £150k	By e-mail to DCMS ALB Team (for publication on the Cabinet Office website)	Transparency: to inform the public how public money is spent
Annually	Sharing of Strategic Risk Register as per paragraph 13.1 of the Governance framework.	At annual performance meeting	Enable timely and appropriate response to risk

Ad hoc immediate as required	Completion and updating of e-Pims™ database	Directly into e-Pims™ system	To ensure accurate property and estate information is maintained at all times
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On request	Sharing of audit strategy, periodic audit plans and annual audit report, including the Head of Internal Audit's opinion on risk management, control and governance.	With DCMS Finance, on request	Assurance of financial management
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4.2 General Grants (Exchequer Funded)

If appropriate, the BTA must provide an annual statement of assurance, confirming that:

1. They are in compliance with the Government Functional Standards for General Grants (or noting material divergences and providing justification), and have an appropriate assurance framework;
2. Ensure this framework (and/or other governance documents) make reference to the need to comply with the standards;

The BTA shall upload data of all exchequer funded General Grants and Grant Schemes to the central Government Grant Database (Currently Government Grants Information System (GGIS) managed by the Cabinet Office) at least annually by each financial year or more frequently as may be required. The uploaded data subsequently to be published on GOV.UK in line with 360 Giving Protocols.

Part C: BTA Governance Framework

1. Introduction

- 1.1. This agreement has been drawn up by the Department for Culture, Media and Sport (“DCMS”) in consultation with the BTA. This document sets out the broad framework within which the BTA will operate. The document does not convey any legal powers or responsibilities. It is signed and dated by DCMS and both the Chair and Accounting Officer of the BTA. Copies of the document will be placed in the Libraries of both Houses of Parliament and made available to members of the public on the BTA’s website, with a link to it on the DCMS site.
- 1.2. The intention is for this Agreement to last until the end of the 2020-21 Financial Year but it will remain in force until superseded by a new Agreement. Any changes to this Agreement during its lifetime will be made by an exchange of letters between the relevant Minister and the Chair of the BTA Board.
- 1.3. Legislative changes will take precedence over any part of this document. Significant variations will be cleared with the Treasury or the Cabinet Office as appropriate.
- 1.4. Nothing under this agreement shall prevent the BTA from carrying out its legal duties under its founding legislation or under any other legislation which impacts on its functions, activities or powers.

2. Governance and accountability

- 2.1. The statutory and other duties of the BTA derive from the Development of Tourism Act 1969. It undertakes British-wide and England-specific activity under the brands of “VisitBritain” and “VisitEngland”. The BTA Board is advised on English tourism matters by the English Tourist Board (also known as the VisitEngland Advisory Board). This is an advisory board responsible for advising the executive and board of the BTA on how to deliver English activity.
- 2.2. The Secretary of State and other members of the DCMS ministerial team will account for the BTA’s business in Parliament.
- 2.3. The respective responsibilities of the DCMS Principal Accounting Officer and Accounting Officers for ALBs are set out in Chapter 3 of Managing Public Money which is sent separately to the Accounting Officers on appointment and summarised below.
- 2.4. The terms of appointment of the Chair and Board members are as set out in the BTA’s founding legislation and letters of appointment. Where such

appointments are made by Ministers, they will comply with the Code of Practice of the Commissioner for Public Appointments.

- 2.5. The BTA Board will consist of a Chair, together with not more than five other members that have a balance of skills and experience appropriate to directing the BTA's business. In addition, the Chairs of the English Tourist Board (also known as the VisitEngland Advisory Board), VisitScotland and a representative appointed by the National Assembly of Wales also sit on the Board.
- 2.6. The English Tourist Board (also known as the VisitEngland Advisory Board) shall consist of a Chair and not more than six other members that have a balance of skills and experience appropriate to advising the BTA Board on English tourism matters.
- 2.7. The Chief Executive of the BTA is appointed by the BTA Board. They report to the Board on the day-to-day running of the organisation and its performance against objectives. In addition to this, they will normally be the Accounting Officer for the organisation and will have specific duties in this regard, which are set out in section 4 below.
- 2.8. All employees of the BTA, as well as the Chair of the Board and Board members are expected to abide by the 7 Principles of Public Life (the Nolan Principles):
<https://www.gov.uk/government/publications/the-7-principles-of-public-life>

3. DCMS Principal Accounting Officer responsibilities

- 3.1. The DCMS Permanent Secretary, as Principal Accounting Officer for the DCMS group of ALBs, is accountable to Parliament for the issue of any grant-in-aid to the BTA and is also responsible for ensuring arrangements are in place to:
- monitor the BTA's activities on a continuous basis;
 - address significant problems in the BTA, making such interventions as are judged necessary;
 - periodically carry out an assessment of the risks both to the department and BTA's objectives and activities;
 - inform the BTA of relevant government policy in a timely manner; and,
 - bring concerns about the activities of the body to the full BTA Board; requiring explanations and assurances that appropriate action has been taken.

3.2. The Deputy Director of Heritage, Tourism and Cultural Diplomacy in DCMS is the primary contact for the BTA within the Department.

4. BTA Accounting Officer's responsibilities

4.1. The DCMS Principal Accounting Officer will appoint an Accounting Officer for the BTA. This will usually be the Chief Executive. The duties of the BTA's Accounting Officer are set out in full in the Permanent Secretary's appointment letter. The Accounting Officer is responsible for the accounting of the BTA's activities to Parliament, DCMS, the BTA Board and other stakeholders.

4.2. The BTA Accounting Officer is personally responsible for safeguarding the public funds for which they have charge; for ensuring propriety and regularity in the handling of those public funds; and, reporting to the BTA Board for the day-to-day operations and management of the BTA and the delivery of its strategic aims. In addition, the Accounting Officer should ensure that the BTA 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 to Managing Public Money (at the time of writing).

4.3. The key accountabilities are:

- 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 Treasury guidance and with any directions issued by the Secretary of State;
- signing a Statement of Accounting Officer's responsibilities, for inclusion in the annual report and accounts;
- signing a Governance Statement concerning the organisation's management and control of resources during the year and setting out how risk has been managed, for inclusion in the annual report and accounts;
- ensuring that effective procedures for handling complaints about the BTA are established and made widely known within the body;
- acting in accordance with the terms of this document, Managing Public Money and other instructions and guidance issued from time to time by the Department, HM Treasury and the Cabinet Office;
- giving evidence, normally with the Principal Accounting Officer of the sponsor Department, when summoned before the PAC on the BTA's stewardship of public funds.

4.4. Particular responsibilities to DCMS are:

- informing the Department of progress in helping to achieve DCMS's policy objectives as defined in the Single Departmental Plan 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;
- to work collectively with the Department and other members of the DCMS group of Arm's Length Bodies in support of each other and the group as a whole; and
- to provide regular assurance that the BTA is prioritising improvements in procurement, compliance and other areas of operational performance to appropriate standards as identified by periodic internal audits, to embed a culture of compliance across the organisation and to alert DCMS promptly to any issues that arise which may impede this improvement.

4.5. The duties of the Accounting Officer with respect to the BTA Board are:

- advising the Board on the discharge of its responsibilities as set out under the founding legislation, in this document, and in any other relevant instructions and guidance that may be issued from time to time;
- advising the Board on the BTA's performance and risks 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;
- ensuring that the Board has the necessary information, provided in a timely manner, to monitor and assess the BTA's progress in improving its operational performance; and,
- taking action as set out in paragraphs 3.8.5 and 3.8.6 of Managing Public Money if the Board, or its Chair, 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, questionable feasibility, or is unethical.

5. The BTA Board

- 5.1. The Board should ensure that effective arrangements are in place to provide assurance on risk management, governance and internal control. The Board is expected to assure itself of the effectiveness of the internal control and risk management systems.
- 5.2. The Board must set up an Audit Committee chaired by a Trustee or, where applicable, a non-executive member. The Audit Committee should support the Board and Accounting Officer by providing advice and assurance on risk management, governance and internal control.
- 5.3. Where the Board does not consider issues relating to staff remuneration itself, it shall ensure that an effective mechanism for such consideration exists, e.g. a remuneration committee or similar body performing the same purpose.
- 5.4. The Board is specifically responsible for:
 - ensuring that the BTA meets its statutory duties as set out in the Development of Tourism Act 1969 and within the policy and resources framework determined by the Secretary of State;
 - determining the steps necessary to deal with any developments which are likely to affect the BTA's ability to fulfil its aims and objectives and keeping the responsible DCMS Minister informed if any such developments arise;
 - 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, within the resources framework determined by the Secretary of State and any delegated authority agreed with the sponsor department, 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 the sponsor department;
 - ensuring that the Board receives and reviews regular financial information concerning the management of the BTA; is informed in a timely manner about any concerns about the activities of the BTA; and provides positive assurance to the Department that appropriate action has been taken on such concerns;
 - demonstrating high standards of corporate governance at all times, including using its Audit Committee to help the Board to address key financial and other risks;

- appointing a chief executive, setting remuneration terms linked to performance against objectives for the chief executive in consultation with DCMS and ensuring that the chief executive continually meets the expected level of performance;
- ensuring that any public functions of the BTA are carried out in compliance with statutory duties;
- ensuring that ongoing work to improve the BTA's operational performance and compliance with public sector spending controls becomes fully embedded across the organisation.

6. The Chair's responsibilities

6.1. The Chair is responsible to the Secretary of State for:

- ensuring that the BTA fulfills its statutory purpose as set out in its founding legislation;
- ensuring that where appropriate the BTA's policies are consistent with those of the Secretary of State; and,
- ensuring that the BTA's affairs are conducted with probity and that the BTA complies with any statutory or administrative requirements for the use of public funds.

6.2. The Chair is also responsible for good governance and for ensuring that the principles set out in the '*DCMS Guidance on Board Appraisal Processes for ALBs*' are followed.

6.3. In addition, the Chair has the following leadership responsibilities:

- formulating the Board's strategy for discharging its statutory duties;
- ensuring that the Board, in reaching decisions, takes proper account of guidance provided by the responsible minister or the Department;
- supporting the Accounting Officer in promoting the efficient and effective use of staff and other resources;
- supporting the Accounting Officer in delivering high standards of regularity and propriety; and
- representing the views of the Board to the general public.

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

- the performance of the Board and its individual members are reviewed annually and operate effectively and to instigate remedial action should this not be the case;
- the Board has a balance of skills appropriate to directing the BTA's business, as set out in the Government Code of Good Practice on Corporate Governance;
- Board members are fully briefed and understand their terms of appointment, duties, rights and responsibilities;
- the Board is aware of live issues in the organisation and addresses them where appropriate;
- when required, he or she, 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 BTA needs when Board vacancies arise;
- he or she assesses the performance of individual Board members when being considered for re-appointment;
- 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.

7. Individual Board members' responsibilities

7.1. Individual Board members should:

- comply at all times with the Board Members' Code of Practice and with the rules relating to the use of public funds and conflicts of interest;
- 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 conflicts of interest and the acceptance of gifts and hospitality;
- act in good faith and in the best interests of the BTA.

8. Publications and information strategy

8.1. The BTA will have responsibility for contributing to the Government's system of democratic accountability by making information available to the public on the quality and productivity of its services, value for money, performance and progress on delivery. The BTA will:

- provide timely and accurate information required for Parliamentary Questions, responses by Chief Executives to Parliamentary Questions and contributions to Ministerial and public correspondence. The BTA will be responsible for responding to requests under the Freedom of Information Act and other information law regimes within the statutory time limit;
- publish, or cause to be published, an annual report of its activities together with its audited resource accounts after the end of each financial year. The BTA shall provide the Department with its finalised (audited) accounts in accordance with the annual guidance produced by DCMS;
- publish other information as required by the Department in the interests of transparency and as communicated from time to time.

8.2. The annual report must:

- cover any corporate, subsidiary or joint ventures under its control;
- comply with the Treasury's Financial Reporting Manual (FReM)
- contain a governance statement, setting out the ways in which the Accounting Officer has managed and controlled the resources used in the organisation during the course of the year, demonstrating how well the organisation is managing risks to the achievement of its aims and objectives;
- outline main activities and performance during the previous financial year and set out in summary form forward plans.

8.3. The report and accounts shall be laid in Parliament and made available on the BTA's website and GOV.UK, in accordance with the guidance in the FReM. The BTA should aim to submit a draft of the report to the Department in May/early June. The final version should be submitted for Ministerial approval at least three 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 FReM.

8.4. Additionally the BTA will be expected to publish information relating to the delivery of its services and policies. In particular this should include information that will help the public to: (i) see progress against activity which

the BTA has made a public commitment to deliver; (ii) judge if the services and/or outputs offer value for money; and (iii) consider whether the way in which the body operates gives rise to any issues around fairness.

- 8.5. The BTA is a producer of Official Statistics under the Statistics and Registration Services Act 2007. As such, the BTA is required to adhere to the Code of Practice for Official Statistics, to have in place a lead official for statistics, and is encouraged to publish a statement of compliance on its website. The DCMS Head of Profession is available to provide further advice and guidance on statistical issues, and is responsible for ensuring the quality and professional integrity of the statistics. (Please see Annex A for links to guidance.)
- 8.6. Where the BTA conducts or commissions social or economic research, relevant professional standards should be applied to ensure that research is impartial, of sufficient quality, legal and ethical. The BTA should nominate a lead contact for research of this type and share their programme of planned and published research with the Head of the DCMS Evidence and Analysis Unit for information purposes. Further guidance on conducting research can also be obtained from the DCMS Evidence and Analysis Unit.

9. Internal Audit

9.1. The BTA shall:

- establish and maintain arrangements for internal audit in accordance with the Treasury's Government Internal Audit Standards (GIAS);
- ensure DCMS is satisfied with the competence and qualifications of the Head of Internal Audit and the requirements for approving appointments in accordance with GIAS 5.2;
- set up an Audit Committee of its Board in accordance with the Cabinet Office's Guidance on Code of Practice for Public Bodies and the Audit Committee Handbook;
- forward the audit strategy, periodic audit plans and annual audit report, including the BTA Head of Internal Audit's opinion on risk management, control and governance to the sponsor department on request;
- have effective controls to prevent fraud and theft; and
- report all cases of attempted, suspected or proven fraud, irrespective of the amount involved, and notify the Department of any unusual, novel or major incidents as soon as they are discovered, irrespective of the amount involved.

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

10. External Audit

10.1. The Comptroller & Auditor General (C&AG) audits the BTA annual accounts. Ministerial approval must be given before the C&AG can sign off the accounts.

10.2. The C&AG:

- will consult the Department and the BTA 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 the BTA;
- will share with DCMS 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 BTA;
- will, where asked, provide departments and other relevant bodies with Regulatory Compliance Reports and other similar reports which departments may request at the commencement of the audit and which are compatible with the independent auditor's role.

10.3. The C&AG may carry out examinations into the economy, efficiency and effectiveness with which the BTA 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 BTA 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.

11. Right of access

11.1. Subject to any overriding legal rights or obligations, the BTA will provide access to the Department to all the BTA's records and personnel where requested for all purposes including, for example, operational investigations.

12. Managing Public Money and other government-wide corporate guidance and instructions

12.1. Unless agreed by the Department and (as necessary) HM Treasury, the BTA shall follow the principles, rules, guidance and advice in Managing Public Money, referring any difficulties or potential bids for exceptions to DCMS in the first instance. A list of guidance and instructions with which the BTA should comply is in Annex A.

12.2. Once the overall budget has been allocated by DCMS the BTA shall have authority to incur expenditure approved in the budget without further reference to the Department, on the following conditions:

- the BTA shall comply with the delegated financial limits agreed with the Department. These delegations shall not be altered without the prior agreement of DCMS;
- the BTA shall comply with Managing Public Money 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;
- the BTA shall provide DCMS with such information about its operations, performance individual projects or other expenditure as the sponsor department may reasonably require;
- The BTA shall comply with any additional requirements notified to them by the Department, for instance on spending controls or delegated authorities.

13. Risk management

13.1. The BTA 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 Treasury guidance. It should adopt and implement policies and practices to safeguard itself against fraud and theft, in line with the Treasury's guide: Managing the Risk of Fraud. It 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 give grant or grant-in-aid.

14. Business Planning

14.1. To operate its business effectively, the BTA should produce management planning and information documents covering at least three financial years ahead. These may take the form of strategic or corporate plans (for three

years ahead), and should include a business plan (one year ahead). The first year of the planning document can include the business plan incorporated as a single document.

14.2. The Department should be sent copies of each of the completed planning documents. These plans should be made available to the public, via the internet if possible.

14.3. The business plan should include a forecast of income and expenditure suitably classified by activity and key objectives, taking account of guidance on resource assumptions and policies provided by the Department at the beginning of the planning round. These forecasts should represent the BTA's best estimate of its available income, including any grant or grant in aid or any other funding within the BTA.

15. BTA staff

15.1. Within the arrangements approved by the responsible minister the BTA 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 on grounds of gender, marital status, sexual orientation, race, colour, ethnic or national origin, religion, disability, community background or age;
- 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;

15.2. Any proposal by the BTA to move from the existing pension arrangements, or to pay any redundancy or compensation for loss of office under the Civil Service Compensation Scheme or an analogous scheme, requires the prior approval of the Cabinet Office. Proposals on severance must comply with the rules in chapter 4 of Managing Public Money and will require Treasury approval. The BTA must follow the processes set out in the DCMS "Guidance on Staff Exits".

15.3. BTA staff are subject to levels of remuneration and terms and conditions of service (including pensions) within the general pay structure approved by DCMS. These terms and conditions will be subject to an agreed annual pay negotiating remit and should be in line with the current Public Sector pay policy guidelines issued by the Treasury. The remit will be subject to the agreement of the DCMS. The BTA has no delegated power to amend these terms and conditions.

15.4. The BTA shall operate pay restraint, particularly in terms of senior salaries.

The BTA shall be subject to the terms issued each year by the Cabinet Office and the Review Body on Senior Salaries. For senior pay and bonuses above the thresholds set out in the '[Guidance for Approval of Senior Pay](#)', the BTA must seek approval from the Secretary of State and the Chief Secretary of the Treasury.

15.5. The BTA is subject to the [Procurement Policy Note 08/15 – Tax Arrangements of Public Appointees](#), and any guidance that may supersede it. The BTA shall not remunerate employees via special purpose companies or by means of any other tax avoidance devices. Senior staff with significant financial responsibility must be on the payroll, unless there are exceptional temporary circumstances, which must be agreed by the BTA Accounting Officer and DCMS and not exceed a period of six months. The BTA is also responsible for ensuring that any temporary off-payroll workers employed are meeting their tax obligations.

16. Review

16.1. The BTA may be reviewed periodically, by DCMS in accordance with:

- the business needs of DCMS and of the BTA; and
- Cabinet Office guidance.

17. Arrangements in the event that an Arm's Length Body (ALB) is wound up

17.1. In the event of the decision being made to wind up the BTA, the BTA will be required to wind-up its affairs in accordance with a timetable as agreed with DCMS and to put in place a plan for its closure. This will include arrangements for the handover of its residual business and assets and liabilities. The plan will need to be mindful of the Deed of Guarantee relating to the VisitBritain section of the British Tourist Board's Staff Pension and Life Assurance Scheme that was signed in 2019 and includes arrangements for the Government to cover any shortfall in the assets and liabilities of the scheme in the event that the BTA be wound up.

17.2. The draft wind-up plan should be forwarded to DCMS in accordance with the agreed timetable.

17.3. DCMS shall put in place arrangements to ensure that, when an ALB is wound up, this shall be done in an orderly manner. In particular DCMS should ensure that where an ALB is wound up, the assets and liabilities of the body 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, in conjunction with the ALB, shall:

- ensure that procedures are in place in the ALB 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;
- where a body is audited by the National Audit Office; ensure that arrangements are in place to prepare closing accounts and pass to the C&AG for external audit and that funds are in place to pay for such audits;
- 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 ALB Accounting Officer should sign the closing accounts. In the event that the department inherits the role, responsibilities, assets and liabilities, the Permanent Secretary should sign.

17.4. The ALB shall provide the Department with full details of all agreements where the ALB 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 ALB.

18. Budgets and Grant-in-Aid

18.1. Expenditure against resource and capital budgets must be recorded and monitored by the BTA in accordance with the Treasury's Consolidated Budgeting Guidance (or its successor). These are the net expenditure limits for the BTA in each year - including any use of reserves for which budgetary cover has been given - and must be adhered to. Net expenditure above these limits may not be committed until or unless a revised budget has been agreed in writing by the Department.

18.2. The BTA may not breach the component parts of the capital and resource budgets (e.g. core capital). Approval must be sought in advance and in writing if the BTA wishes to spend more in one category and less in another. In all these matters, the Department may be required to refer a decision to the Treasury before granting approval.

18.3. Grant in Aid is the amount payable by the Department to the BTA in each year and is independent of the budget figures, although derived from them. It does not include depreciation or any budgetary cover allocated by the Department for the BTA's use of its own reserves.

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

19.1. Both the grant-in-aid provided by the Department and the overall budgets set by it for the year in question will be voted in the Department's Supply Estimate and be subject to Parliamentary control.

19.2. The grant-in-aid will normally be paid in monthly instalments on the basis of written applications showing evidence of need. The BTA 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 BTA. 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.

19.3. As a minimum, the BTA shall continue to provide the Department with monthly information via its grant in aid claims that will enable the Department satisfactorily to monitor:

- The BTA's cash management;
- its draw-down of grant-in-aid;
- forecast outturn;
- other data required for the Treasury's Combined On-line Information System (COINS) or its successor.

20. Reporting performance to the Department

20.1. The BTA 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. The BTA's performance shall be reviewed by the Department periodically in accordance with the engagement strategy.

21. Delegated authorities

21.1. The BTA shall obtain the Department'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 BTA'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;
- redirecting funding provided by the Department for one purpose to other purposes;
- 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; or
- carrying out policies that go against the principles, rules, guidance and advice in Managing Public Money.

22. Capital projects

22.1. 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 BTA'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.

22.2. 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.

22.3. When considering the case for capital projects, the BTA 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 BTA's delegated limit or elements of it, such as the Net Present Value calculation.

23. Compliance with the Equality Act 2010

23.1. In exercising public functions the BTA is subject to the public sector equality duty in section 149 of the Equality Act 2010, requiring the BTA to have due regard to the need to:

- Eliminate unlawful discrimination, harassment, victimisation and any other conduct that is prohibited by or under the Equality Act 2010;
- Advance equality of opportunity between people who share a relevant protected characteristic (age; disability, gender reassignment, pregnancy and maternity, race, religion or belief, sex, sexual orientation) and people who do not; and
- Foster good relations between people who share a relevant protected characteristic and people who do not.

24. Cyber Security

24.1. As part of its approach to risk management and information assurance the [ALB] should ensure the robustness of its cyber security to protect itself against data breaches, service disruption, loss and reputational damage. The level of provision should be proportionate to the BTA's size and the level of risk it carries in terms of cyber vulnerability. A range of relevant Government advice and guidance can be found at <https://www.gov.uk/government/collections/cyber-security-guidance-for-business>.

24.2. As a minimum, the BTA should take steps to ensure it has basic cyber security controls in place. These should be at least at the level set out in the Cyber Essentials scheme. Further details of this scheme can be found at www.cyberstreetwise.co.uk/cyberessentials. Departmental officials can offer further guidance and support.

Signed by:



Secretary of State for Culture, Media and Sport: Oliver Dowden

Date: 28.7.20



Chair of BTA Board: Steve Ridgeway

Date: 27/03/2020



Accounting Officer of BTA: Sally Balcombe

Date: 20/03/2020

Annex A: Compliance with guidance and instructions

The BTA shall be aware of and, where necessary comply with, the following general guidance documents and instructions:

- Appropriate adaptations of sections of the Corporate Governance Code for Central Government Departments;
http://www.hm-treasury.gov.uk/psr_governance_corporate.htm
- Managing Public Money (MPM);
http://www.hm-treasury.gov.uk/psr_mpm_index.htm
- Consolidated Budgeting Guidance (issued annually);
- Government Internal Audit Standards;
<https://www.gov.uk/government/publications/public-sector-internal-audit-standards>
- Appropriate adaptations of the Audit Committee Handbook;
http://www.hm-treasury.gov.uk/audit_committee_handbook.htm
- Management of Risk: Principles and Concepts;
http://www.hm-treasury.gov.uk/d/orange_book.pdf
- Government Financial Reporting Manual (FReM);
http://www.hm-treasury.gov.uk/frem_index.htm
- If applicable, the Charities SORP;

http://www.charitycommission.gov.uk/Charity_requirements_guidance/Accounting_and_reporting/Preparing_charity_accounts/sorpfront.aspx

- Fees and Charges Guide, Chapter 6 of MPM;
http://www.hm-treasury.gov.uk/d/mpm_ch6.pdf
- Banking guidance, annex 5.6 of MPM;
http://www.hm-treasury.gov.uk/d/mpm_annex5.7.pdf
- Relevant Dear Accounting Officer letters;
<https://www.gov.uk/government/collections/dao-letters>
- The Parliamentary Ombudsman's Principles of Good Administration;
<http://www.ombudsman.org.uk/improving-public-service/ombudsmansprinciples/principles-of-good-administration>
- Consolidation Officer Memorandum, and relevant DCO letters;
- Relevant Freedom of Information Act guidance and instructions;
<https://ico.org.uk/for-organisations/guide-to-freedom-of-information/>
- Model Code for Staff of Executive Non-departmental Public Bodies: Chapter 5 (Annex A) of Public Bodies: A Guide for Departments (Cabinet Office);
https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/690948/Public_Bodies_-_a_guide_for_departments_-_chapter_5.pdf
- Other 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>
- Guidance on major projects issues by the Major Projects Authority;
<http://www.cabinetoffice.gov.uk/content/major-projects-authority>
- The Statistics and Registration Services Act 2007;
<http://www.legislation.gov.uk/ukpga/2007/18/contents>
- The Code of Practice for Official Statistics;
https://www.statisticsauthority.gov.uk/wp-content/uploads/2015/12/images-codeofpracticeforofficialstatisticsjanuary2009_tcm97-25306.pdf
- Procurement Policy Note 08/15 – Tax Arrangements of Public Appointees

https://www.gov.uk/government/uploads/system/uploads/attachment_data/file/418726/PPN_08-15_Tax_arrangements_for_public_appointees.pdf

- Recommendations made by the Public Accounts Committee, or by other Parliamentary authority, that have been accepted by the Government and relevant to the BTA.