



Department for  
Business & Trade



British  
Hallmarking  
Council

**Non-departmental public body**

# **British Hallmarking Council framework document**

**19 November 2024**



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# Introduction and background

## 1. Purpose of document

- 1.1 This Framework Document (the “Framework Document”) has been agreed between the Department for Business and Trade (DBT) and the British Hallmarking Council (BHC or the Council) in accordance with HM Treasury's handbook Managing Public Money<sup>1</sup> (“MPM”) (as updated from time to time) and has been approved by HM Treasury.
- 1.2 The Framework Document sets out the broad governance framework within which the BHC and DBT operate. It sets out the BHC's core responsibilities under the Hallmarking Act 1973, which established the BHC as a statutory body and governs its activities; describes the governance and accountability framework that applies between the roles of DBT and the BHC; 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, insofar as these are not contrary to the Hallmarking Act 1973, any other applicable principle, regulation or law.
- 1.4 References to BHC include any subsidiaries the BHC may have from time to time or joint ventures it may enter into that are classified to the public sector and central government for national accounts purposes. If the BHC establishes a subsidiary or joint venture, there shall be a document setting out the arrangements between it and the BHC and agreed with DBT.
- 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 the BHC website: <https://www.gov.uk/government/organisations/british-hallmarking-council>.
- 1.6 This Framework document should be reviewed and updated at least every 3 years unless there are exceptional reasons that render this inappropriate that have been agreed with HM Treasury and the Principal Accounting Officer of the sponsor department. The latest date for review and updating of this document is end of December 2025.

## 2. Objectives

- 2.1 DBT and the BHC share the common objective of ensuring that there is adequate provision of hallmarking within the UK. To achieve this, they will work together in recognition of each other's roles, statutory limitations and areas of expertise, providing an effective environment for the BHC to achieve its objectives through the promotion of partnership and trust and ensuring that the BHC's work also supports the strategic aims and objective of DBT and wider government as a whole to the extent that its statutory powers and purposes allow.

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<sup>1</sup>[Managing public money - GOV.UK](https://www.gov.uk/government/organisations/british-hallmarking-council)

### **3. Classification**

- 3.1 The BHC has been classified as a central government organisation by the Office for National Statistics / HM Treasury Classifications Team.
- 3.2 It has been administratively classified by the Cabinet Office as a non-departmental public body (NDPB). This template has been adapted to meet the needs of the BHC where it doesn't align to the characteristics and management structures commonly associated with NDPBs. As detailed further in this document, the BHC does not have a Chief Executive Officer or staff. Instead, an independent secretariat is contracted to carry out the small admin requirements of the body. The BHC is entirely funded by the Assay Offices and the Council meets twice a year in Assay Office premises.

# Purposes, aims and duties

## 4. Purposes

4.1 The BHC was established under the Hallmarking Act 1973 (HMA). Its purposes are set out in section 13 and 14 of that Act.

## 5. Powers and duties

5.1 The BHC's powers and duties stem from section 13 of the HMA.

5.2 BHC's statutory duties and functions are to:

- to ensure that adequate facilities for assaying and hallmarking are available as from time to time required in the UK and supervising the activities of Assay Offices (AOs) accordingly;
- to take all steps appearing to be open to BHC for ensuring the enforcement of the law with respect to hallmarking;
- to advise the Secretary of State with respect to all matters concerning the application of the HMA including any matter which may be referred to the BHC by the Secretary of State;
- to advise the Secretary of State on: making of orders and regulations under the HMA; amending the law as it affects hallmarking, whether directly or indirectly, including advice as to the application of some or all of the provisions of the HMA to any metal other than gold, silver, platinum, and palladium;
- to fix the maximum charges for assaying and hallmarking of articles of precious metal manufactured in or intended for sale in the UK;
- to advise the Secretary of State on any need for the establishment of a further AO or for the closure of, or amalgamation with, another AO;
- to assist those enforcing the HMA by the provision of such technical and other services of the BHC as may be available, to appoint such officers as the BHC considers appropriate to act as inspectors and otherwise for detecting offences and enforcing the HMA by or on behalf of the BHC, and, otherwise than in Scotland, to institute proceedings accordingly;
- to authorise any AO to carry on its business in whole or in part (subject to any conditions which may be specified by the BHC) in such place, whether in the United Kingdom or elsewhere, as may be specified by the BHC additional to the place at which the AO is otherwise authorised;
- to make arrangements (temporary or permanent) whereby facilities specified in any case by the BHC need not be afforded at an AO, but are afforded at another AO or at other AOs;
- to issue directions or regulations to AOs regarding the equipment to be provided and procedures to be adopted in the assaying and hallmarking, as well as directions/regulations on any other of the provisions of the HMA; and
- to do anything within the BHC's powers to facilitate the proper discharge of any or all of its functions.

## **6. Aims**

- 6.1 The BHC's strategic aim under the HMA is to ensure there is adequate provision of hallmarking within the UK. By achieving this aim, the BHC can contribute to the development of an economy with competitive markets and responsible business practices in which businesses can invest, innovate, and grow. Hallmarking regulation contributes by protecting consumers (including businesses acting as consumers) from purchasing under-carated (less pure than purported) precious metals. This helps to deliver confidence in the market for goods made from precious metals.



# Governance and accountability

## 7. Governance and accountability

- 7.1 The BHC 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), BHC should:
- comply with the principles and provisions of the Corporate Governance in Central Government Departments Code of Good Practice<sup>2</sup> (as amended and updated from time to time) to the extent appropriate and in line with their statutory duties or specify and explain any non-compliance in its annual report;
  - comply with MPM;
  - in line with MPM have regard to the relevant Functional Standards<sup>3</sup> as appropriate and in particular those concerning Finance, Commercial and Counter Fraud; and
  - take into account, the codes of good practice and guidance set out in Appendix A of this framework document, as they apply to ALBs.
- 7.3 In line with MPM Annex 3.1 the BHC shall provide an account of corporate governance in its annual governance statement including the BHC's assessment of its compliance with the Code with explanations of any material departures. To the extent that the BHC does intend to materially depart from the Code, the sponsor should be notified in advance.

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<sup>2</sup> <https://www.gov.uk/government/publications/corporate-governance-code-for-central-government-departments-2017>

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

## Role of the department

### 8. The responsible Minister

- 8.1 The Secretary of State for Business and Trade is accountable to Parliament for all matters concerning the BHC.
- 8.2 The Ministers' statutory powers in respect of the BHC are set out in the HMA
- 8.3 These are:
- Under s2(3) to make orders to amend the marks to be struck
  - Under s4(7) to make or amend regulations for approved hallmarks
  - Under s12(1) power to give BHC and Assay Offices directions on maximum charges for hallmarking
  - Under s14(2) power to make orders to change the constitution of BHC
  - Under s16 power to make orders constituting, dissolving etc, or conferring powers on assay offices
  - Under s17 power by order to prescribe other precious metals
  - Under s18 power to dissolve any incompatible local acts and instruments
  - Under s20 power to cause a local enquiry to be held on the discharge of Secretary of State's functions under the Act
  - Under s21 power to make regulations or orders
  - Part IV (1) power to make orders to amend Schedule 1 of the Act
  - Schedule 4 s2 power to appoint 10 of the 16-19 Council members
- 8.4 The Secretary of State delegates these functions to the Minister for Enterprise, Markets and Small Business within DBT.

### Appointment of the Board

- 8.5 The BHC does not have an advisory Board. The constitution of the BHC is set out in Schedule 4 of the HMA. This states that it shall comprise at least 16 but no more than 19 members. Ten members are appointed by the Secretary of State for DBT. Six members are appointed by the Assay Offices: two from London, two from Birmingham, and one each from Sheffield and Edinburgh. The final three are elected by the BHC. In practice, and to ensure equal Assay Office representation, two are nominated by Sheffield and Edinburgh Assay Offices. The third is the Chair who is elected by the whole of the BHC from a field comprising the whole of the BHC.
- 8.6 All such appointments should have regard to the principle that appointments should reflect the diversity of the society in which we live, and appointments should be made taking account of the need to appoint boards which include a balance of appropriate skills and backgrounds.

### Other Ministerial powers and responsibilities

- 8.7 The Minister is also responsible for:
- the policy framework within which BHC operates;
  - setting the performance framework within which BHC will operate via annual letter to the Chair;

- matters regarding spending approvals, acquisitions, disposals, and joint ventures in line with delegations as set out in the delegation letter; and
- such other matters as may be appropriate and proportionate.

## **9. The Principal Accounting Officer**

9.1 The Principal Accounting Officer (PAO) is the Permanent Secretary of [DBT].

### **PAO's specific accountabilities and responsibilities**

9.2 The PAO of [DBT] designates the Chair as BHC's Accounting Officer (AO) and ensures that they are fully aware of their responsibilities. The PAO issues a letter appointing the AO, setting out their responsibilities and delegated authorities.

9.3 The respective responsibilities of the PAO and AOs for the BHC are set out in Chapter 3 of MPM.

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

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

- an appropriate framework of objectives and targets for the BHC in the light of the department's wider strategic aims and priorities;
- how well the BHC is achieving its strategic objectives; and
- the exercise of the Ministers' statutory responsibilities concerning the BHC as outlined above.

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

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

## **10. The role of the sponsorship team**

10.1 The Office for Product Safety and Standards (OPSS) in the department is the primary contact for the BHC. The responsible Senior Civil Servant for this relationship is the Deputy Director for this team. They are the main source of advice to the Minister on the discharge of his or her responsibilities in respect of the BHC. They also support the PAO on his or her responsibilities toward the BHC.

10.2 Officials of the OPSS in the sponsor department will liaise regularly with BHC officials including an annual meeting to review performance against plans, achievement against targets, and to agree objectives for the following year. The team will also take the opportunity to explain wider policy developments that might have an impact on the BHC.

## **11. Resolution of disputes between the BHC and department**

11.1 Any disputes between the Department and the BHC will be resolved in as timely a manner as possible. The Department and the BHC 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 (the Sponsorship Team's Deputy Director), will be used to resolve the issue. Failing this, the Senior Sponsor will ask the relevant policy Director General in [DBT] to oversee the dispute. They may then choose to ask the Permanent Secretary to nominate a non-executive member of the Department's Board to review the dispute, mediate with both sides and reach an outcome, in consultation with the Secretary of State.

## **12. Freedom of Information requests**

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

## **13. Reporting on legal risk and litigation**

- 13.1 The BHC, supported by the Secretary, shall provide a quarterly update to the sponsor on the existence of any active litigation and any threatened or reasonably anticipated litigation. The parties acknowledge the importance of ensuring that legal risks are communicated appropriately to the sponsor in a timely manner.
- 13.2 In respect of each substantial piece of litigation involving the BHC, the parties will agree a litigation protocol which will include specific provisions to ensure appropriate and timely reporting on the status of the litigation and the protection of legally privileged information transmitted to the sponsor to facilitate this. Until such time as a protocol is agreed, the parties will ensure that:
- material developments in the litigation are communicated to the sponsor in an appropriate and timely manner;
  - legally privileged documents and information are clearly marked as such;
  - individual employees handling the legally privileged documents are familiar with principles to which they must adhere to protect legal privilege; and
  - circulation of privileged information within government occurs only as necessary.

# The BHC governance structure

## 14. The Chief Executive

14.1 The BHC does not have a Chief Executive. The executive functions for the BHC are minimal and these are carried out by the Chair in their role of Accounting Officer.

### Responsibilities of the Accounting Officer

14.2 The Chair as AO is personally responsible for safeguarding the public funds for which they have charge; for ensuring propriety, regularity, value for money and feasibility in the handling of those public funds; and for the day-to-day operations and management of the BHC. In addition, they should ensure that the BHC 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 DBT.

### Responsibilities for accounting to Parliament and the public

14.3 Responsibilities to Parliament and the public include:

- Signing the accounts and ensuring that proper records are kept relating to the accounts and that the accounts are properly prepared and presented in accordance with any directions issued by the Secretary of State.
- Preparing and signing a Governance Statement covering corporate governance, risk management and oversight of any local responsibilities, for inclusion in the annual report and accounts.
- Ensuring that effective procedures for handling complaints about the BHC in accordance with Parliamentary and Health Service Ombudsman's Principles of Good Complaint Handling are established and made widely known within the BHC and published on BHC's website on GOV.UK.
- Acting in accordance with the terms of MPM and other instructions and guidance issued from time to time by the department, the Treasury and the Cabinet Office to the extent that in each case it is allowed by and consistent with the BHC's purposes and powers under the HMA.
- Ensuring that as part of the above compliance they are familiar with and act in accordance with:
  - any governing legislation;
  - this framework document;
  - any delegation letter issued as set out in paragraph 9.2;
  - any elements of any settlement letter issued to the sponsor department that is relevant to the operation of the BHC; and
  - any separate settlement letter that is issued to the BHC from the sponsor department.
- Ensuring they have appropriate internal mechanisms for the monitoring, governance and external reporting regarding compliance any conditions arising from the above documents.
- Giving evidence, normally with the PAO, when summoned before the PAC on the BHC's stewardship of public funds.

## **Responsibilities to DBT**

14.4 Responsibilities to DBT include:

- Establishing, in agreement with the department, the BHC's corporate and business plans (through the annual Corporate Statement) in light of the department's wider strategic aims and agreed priorities.
- In liaison with the sponsorship team as described in paragraph 10, informing the department of progress in helping to achieve the department's policy objectives, representing the BHC's views to the department, and demonstrating how resources are being used to achieve its objectives.
- Ensuring that timely forecasts and monitoring information on performance and finance are provided to the department; that the department is notified promptly if over or under spends are likely and that corrective action is taken; and that any significant problems whether financial or otherwise, and whether detected by internal audit or by other means, are notified to the department in a timely fashion.
- Ensuring that the Secretary of State is advised of the BHC's needs when Council vacancies arise.

## **Responsibilities to Council Members**

14.5 The Chair is responsible for:

- advising the BHC 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 Council on the performance compared with the aims and objectives; and
- ensuring that financial considerations are taken fully into account by the BHC at all stages in reaching and executing its decisions, and that financial appraisal techniques are followed.

## **Managing conflicts**

14.6 The Chair should follow the advice and direction of the Council, except in very exceptional circumstances with a clear cut and transparent rationale for not doing so. In the event of equality of votes the Chair shall have a second or casting vote, as set out in the HMA, Schedule 4 paragraph 12.

14.7 If (a) Council member(s), is/are contemplating a course of action involving a transaction which the Chair considers would infringe the requirements of propriety or regularity or does not represent prudent or economical administration, efficiency, or effectiveness, is of questionable feasibility, or is unethical the Chair in their role as Accounting Officer should reject that course of action and ensure that the Council have a full opportunity to discuss the rationale for that rejection.

14.8 Such conflicts should be brought to the attention of the Principal Accounting Officer and the Minister as soon as possible, through the Sponsorship Team.

14.9 Furthermore, and if agreed with the Minister, the Accounting Officer must write a letter of justification to the Council member(s) setting out the rationale for not following the advice and recommendation of the Council and copy that letter to the Treasury Officer of Accounts.

- 14.10 If the Minister agrees with the proposed course of action of the Council member(s) may be appropriate for the Minister to direct the Accounting Officer in the manner as set out in MPM paragraph 3.6.6 onwards.
- 14.11 Where there is disagreement between Council members, 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 member concerned should have the right to report the issue to the Sponsor Team, PAO and Responsible Minister. They may also seek to ensure the disagreement or concern is reflected as part of the report on its activities in the annual report.

## **15. The BHC (or Council)**

### **Composition of the Council**

- 15.1 The BHC does not have an advisory Board. This section therefore covers the composition of the Council. The constitution of the BHC is set out in Schedule 4 of the HMA. This states that it shall comprise at least 16 but no more than 19 members. Ten members are appointed by the Secretary of State for DBT. Six members are appointed by the Assay Offices: two from London, two from Birmingham, and one each from Sheffield and Edinburgh. The final three are elected by the BHC. In practice, and to ensure equal Assay Office representation, two are nominated by Sheffield and Edinburgh Assay Offices. The third is the Chair who is elected by the whole of the BHC from a field comprising the whole of the BHC. The BHC will follow the law, duties under this framework Document, and disclosures in line with the guidance in the government Financial Reporting Manual (FReM).
- 15.2 DBT shall ensure that the process for appointing new members to replace existing Secretary of State appointees will be conducted in a timely manner to ensure that succession is in place before existing members' terms end.

### **BHC Committees**

- 15.3 The Council may set up such committees as necessary for it to fulfil its functions. Due to its unique form, committees of the BHC will be proportionate to the size and scale of the organisation.
- 15.4 The Council retains responsibility for, and endorses, final decisions in consideration of BHC appointments, succession, audit, risk, and remuneration. The Chair will ensure that sufficient time is allowed at the Council meetings to report on the nature and content of discussion, on recommendations, and on actions to be taken.
- 15.5 The Council has a "Governance Working Group", an advisory group reporting to the Council on governance matters which comprises the Chair, Secretary plus two Council members. The other committees are: the Applications Committee, the Education and Enforcement Committee, the Joint Assay Offices Committee, the Remuneration Committee, and the Technical Committee. Risks will be escalated to DBT via the Sponsor Team.

## Duties of the BHC

15.6 The BHC is specifically responsible for:

- Delivering the statutory duties under the Hallmarking Act as listed section 5.2 above.
- Through the sponsor team, ensuring that the Secretary of State is kept informed of any changes which are likely to impact on the strategic direction of the BHC or on the attainability of its targets, and determining the steps needed to deal with such changes.
- Ensuring that any statutory or administrative requirements for the use of public funds are complied with; that the BHC operates within the limits of its statutory authority and in accordance with any other conditions relating to the use of public funds; and that, in reaching decisions, the BHC takes into account policy guidance issued by the sponsor department.
- Ensuring it receives and reviews regular financial information concerning the management of the BHC; is informed in a timely manner about any concerns about the performance of the BHC; and provides positive assurance to the sponsor department that appropriate action has been taken on such concerns.
- Demonstrating high standards of corporate governance at all times.

15.7 The BHC 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 BHC 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)<sup>4</sup>. The BHC is expected to assure itself of the adequacy and effectiveness of the risk management framework and the operation of internal control. Risk Management is led by the ‘Governance Working Group’, an advisory group reporting to the BHC.

15.8 The BHC will have responsibility for the retention, and motivation of its members. The broad responsibilities toward its members are to ensure that the rules for recruitment and management of members create an inclusive culture in which diversity is fully valued; appointment and advancement are 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 performance of its members at all levels is satisfactorily appraised;
- its members are encouraged to acquire the appropriate professional, management, and other expertise necessary to achieve the BHC’s objectives;
- proper consultation with members 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; and
- 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<sup>5</sup>.

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<sup>4</sup> <https://www.gov.uk/government/publications/orange-book>

<sup>5</sup> [Microsoft Word - 5\\_public\\_body\\_staffv2.doc](#)



## 16. The Chair's role and responsibilities

- 16.1 The Chair is responsible for leading the board in the delivery of its responsibilities including under the HMA. Such responsibility should be exercised in the light of their duties and responsibilities as set out in their contract of employment/appointment letter, the priorities in the Chair's letter issued to them by the sponsor team (paragraph 9.2), the statutory authority governing [the ALB], this document and the documents and guidance referred to within this document.
- 16.2 Communications between the BHC members and the Minister should normally be through the Chair.
- 16.3 The Chair is bound by the Code of Conduct for Board Members of Public Bodies<sup>6</sup>, which covers conduct in the role and includes the Nolan Principles of Public Life<sup>7</sup>.
- 16.4 The Chair is responsible for:
- advising the Council members on the discharge of the BHC's 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 Council members on the BHC's performance compared with its aims and objectives;
  - ensuring that any necessary financial considerations are taken fully into account by the Council members at all stages in reaching and executing its decisions, and that financial appraisal techniques are followed;
  - leading the BHC in the delivery of its responsibilities. Such responsibility should be exercised in the light of their duties and responsibilities as set out in the Chairperson's contract of employment, any appointment letter (paragraph 9.2), the statutory authority governing the BHC, this document and the documents and guidance referred to within this document;
  - ensuring, including by monitoring, and engaging with appropriate governance arrangements, that the BHC's affairs are conducted with probity;
  - ensuring that policies and actions support the Minister's wider strategic policies where appropriate and/or relevant to its statutory purpose, these policies and actions should be clearly communicated and disseminated throughout the BHC;
  - representing the views of the Council to the public;
  - promoting the efficient and effective use of staff and other resources; and
  - delivering high standards of regularity and propriety.
- 16.5 The Chair also has an obligation to ensure that:
- The work of the Council and its members are reviewed and are working effectively including ongoing assessment of the performance of individual Council members with a formal annual evaluation of the performance of individual Council members.
  - In conducting assessments that the view of relevant stakeholders including employees (currently none) and the sponsorship team are sought and considered.

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<sup>6</sup> <https://www.gov.uk/government/publications/code-of-conduct-for-board-members-of-public-bodies>

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

- Council members are given access to relevant Arms Length Body-related training provided by DBT. 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 the BHC within the public sector.
- Council members are fully briefed on terms of appointment, duties, rights, and responsibilities.
- They, together with the other Council members, receive appropriate training on financial management and reporting requirements and on any differences that may exist between private and public sector practice.
- They work with the BHC Secretary to ensure compliance requirements are met as far as is reasonable and practicable given the resources available to the BHC.
- Together with the Secretary, draw up the agenda for meetings and chair them in an efficient and proper manner ensuring that all members of the BHC are able to contribute fully to the work of the BHC.

## **17. Individual BHC members' responsibilities**

17.1 Individual Council members, appointed under the terms of the HMA, 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 Directors as appropriate;
- 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 BHC's rules on the acceptance of gifts and hospitality, and of business appointments;
- act in good faith and in the best interests of the BHC;
- 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; and
- act for the purposes of the BHC as set out in HMA s13, and for no other, improper, purpose. They must be guided by those statutory purposes at all times when participating in the BHC's decision-making. Members of the Council who are appointed by assay offices must not therefore act as advocates for, or representatives of, the assay office that has appointed them or allow the interests of their appointing assay office to be determinative of, or unduly influence, the position they should adopt as members of the Council. Any member not acting, or appearing not to act, in accordance with these principles may be required by the Council to refrain from participating in debate and/or from voting.

### **The Secretary's role and responsibilities**

17.2 The Secretary for the BHC is appointed by the BHC on merit and in fair and open competition. The role is deemed to be that of a statutory office holder.

17.3 The BHC contract the services of an independent secretariat. The Secretary is responsible for:

- preparing, on behalf of the Chair, the BHC's Annual Report and Accounts and ensuring that they are in a form which can be readily audited by the National Audit Office (NAO) as required by the HMA and the subsequent laying of the Annual Report and Accounts before Parliament;
- ensuring that the members of the BHC are advised, in a timely manner, about meetings of the BHC and, together with the Chair, provide an agenda prior to any meetings, take, and circulate minutes of meetings and ensure that any matters arising from meetings are followed through;
- ensuring that any guidance notices provided by the BHC for either the AOs, the trade or members of the public are circulated as necessary and made available on the BHC website; and
- the day-to-day financial management of the BHC.

# Management and financial responsibilities and controls

## 18. Delegated authorities

- 18.1 For the purposes of good governance, the BHC's delegated authorities are set out in the delegation letter. This delegation letter has been tailored to accompany the form and function of the BHC but may be updated and superseded by later versions which may be issued by the sponsor department in agreement with the BHC and HM Treasury.
- 18.2 In line with MPM Annex 2.2 these delegations will be reviewed on an annual basis.
- 18.3 The BHC shall obtain the department's and where appropriate HM Treasury's prior written approval before:
- entering into any undertaking to incur any expenditure that falls outside the delegations or which is not provided for in the ALB's annual budget;
  - 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; or
  - carrying out policies that go against the principles, rules, guidance and advice in MPM.

## 19. Spending authority

- 19.1 The BHC is funded by contributions from the UK's four Assay Offices and is not in receipt of public funds, although these funds from the Assay Offices are considered to be public funds when received by the BHC. It has no staff or premises and holds no assets therefore its "budgeting" is not undertaken in the conventional sense. A forecast of expenditure is set at the beginning of each year (the BHC operates on a calendar year) based on costs incurred in previous years and what can be reasonably foreseen. Actual expenditure is then monitored against forecast and reported to each meeting of the BHC.
- 19.2 The BHC shall provide the sponsor department with such information about its operations, performance, individual projects or other expenditure as the sponsor department may reasonably require.

## 20. Banking and managing cash

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

- 20.2 The BHC 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. The BHC is a very small organisation with no staff and income and expenditure less than £100 k per annum with very few banking transactions. The BHC has banked with Lloyds Bank since its statutory creation in 1974 but is transitioning to GBS in 2024 to align with expectations.
- 20.3 Commercial accounts where approved should be operated in line with the principles as set out in MPM.
- 20.4 The AO is responsible for ensuring the BHC has a banking policy as set out in MPM and ensuring that policy is complied with.

## **21. Procurement**

- 21.1 The BHC shall ensure that its procurement policies are aligned with and comply with any relevant UK or other international procurement rules and in particular the Public Contracts Regulations 2015.
- 21.2 The BHC shall establish its procurement policies and document these in a Procurement Policy and Procedures Manual.
- 21.3 In procurement cases where the BHC is likely to exceed its delegated authority limit, procurement strategy approval for the specific planned purchase must be sought from the department's sponsor team. However, this is very unlikely as the operating budget of the Council is below the Cabinet Office thresholds.
- 21.4 Goods, services, and works should be acquired by competition. Proposals to let single-tender or restricted contracts shall be limited and exceptional, and a quarterly report explaining those exceptions should be sent to the department.
- 21.5 Procurement by the BHC of works, equipment, goods, and services shall be based on, a full option appraisal and value for money (VfM), i.e. the optimum combination and whole life costs and quality (fitness for purpose).
- 21.6 The BHC shall to the extent permitted by or relevant to its statutory purpose and powers:
- 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; and
  - co-operate fully with initiatives to improve the availability of procurement data to facilitate the achievement of VfM.
- 21.7 The BHC shall comply with the commercial and grants standards. 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.

## **22. Risk management**

- 22.1 The BHC shall ensure that the risks that it faces are dealt with in an appropriate manner, in accordance with its function, resource, relevant aspects of best practice in corporate governance, and develop a risk management strategy proportionate to its size, function and, where practicable, in accordance with the Treasury guidance Management of Risk: Principles and Concepts. It should adopt and implement policies and practices to safeguard itself against fraud and theft.
- 22.2 Whilst the BHC does not have an independent Audit and Risk Committee (it would not be proportionate to the size and function of the BHC) it has a “Governance Working Group”, an advisory group reporting to the Council on risk management, governance, and internal control. Any significant risks will be elevated to [DBT] via the Sponsor Team.

## **23. Counter fraud and theft**

- 23.1 The BHC should adopt and implement policies and practices to safeguard itself against fraud and theft.
- 23.2 The BHC should act in line with guidance as issued by the Counter Fraud Function and in compliance with the procedures and considerations as set in in MPM Annex 4.9 and the Counter Fraud Functional Standard<sup>8</sup>. It should also take all reasonable steps to appraise the financial standing of any firm or other body with which it intends to enter a contract or to provide grant or grant-in-aid.
- 23.3 The BHC should keep records of and prepare and forward to the department an annual report on fraud and theft suffered by the BHC and notify the sponsor department of any unusual or major incidents as soon as possible. The BHC should also report detected loss from fraud, bribery, corruption and error, alongside associated recoveries and prevented losses, to the counter fraud centre of expertise in line with the agreed government definitions as set out in Counter Fraud Functional Standard.

## **24. Broad responsibilities for staff**

- 24.1 The BHC does not employ any staff. An independent secretary is contracted to carry out administrative duties.

### **Council members' costs**

- 24.2 BHC members are not remunerated. Members of the Applications Committee are paid a small fee per hour for work connected with sub-office applications and the payment is usually reclaimed by the BHC from the Assay Office submitting the relevant application.
- 24.3 In addition, there is scope for reimbursement for travel, subsistence, and other reasonable expenses.
- 24.4 The Chair and Secretary's remuneration are agreed by the Council and shall comply with public sector pay guidance.

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<sup>8</sup> <https://www.gov.uk/government/publications/government-functional-standard-govs-013-counter-fraud>

# **Business plans, financial reporting and management information**

## **25. Corporate and business plans**

- 25.1 The Chair shall, at the start of each year, produce a business plan and a 'Corporate Statement'. The Corporate Statement will review Council performance against the previous year's objectives and list its objectives for the new year. Having consulted the Council, ministerial objectives will be set out in an annual letter to the Chair. The Chair will present the Corporate Statement to be ratified by the BHC.
- 25.2 Subject to any commercial considerations, a digest of the business plan should be published by the BHC on its website.

## **26. Budgeting procedures**

- 26.1 As stated in paragraph 19.1, the Council is funded by contributions from the UK's four Assay Offices. It has no staff or premises and holds no assets therefore its "budgeting" is not undertaken in the conventional sense. A forecast of expenditure is set at the beginning of each year (the BHC operates on a calendar year) based on costs incurred in previous years and what can be reasonably foreseen. Actual expenditure is then monitored against forecast and reported to each meeting of the BHC.
- 26.2 The Council's expenses are estimated in accordance with the HMA (Schedule 4 paragraph 18(1)). The expenses incurred are met out of the contributions paid by the four Assay Offices in accordance with the allocations prescribed by HMA Schedule 4 paragraph 18(2). Charges are levied in proportion to the relevant sales of the Assay Offices in the previous financial year, net of any other income received, such as income from notices. Occasional amounts are also received for specific projects that aim to promote and safeguard hallmarking.
- 26.3 The Secretary, together with the Chair, shall prepare a forecast of likely expenditure based on the anticipated activity during that year which shall be presented to the BHC for approval at its first meeting in the calendar year.
- 26.4 At each meeting the Secretary will prepare a statement showing actual expenditure against forecast.

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

- 27.1 The BHC does not receive any grant in aid or ring-fenced grants.

## **28. Annual report and accounts**

- 28.1 The BHC must publish an annual report of its activities together with its audited accounts after the end of each financial year. The BHC's financial year is a calendar year, as set out in the Hallmarking Act. The accounts should be prepared in accordance with the relevant statutes and specific accounts direction issued by the department as well as the Treasury's Financial Reporting Manual (FRoM).

28.2 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 NDPB<sup>9</sup>; and
- outline main activities and performance during the previous financial year and set out in summary form forward plans.

28.3 The BHC's Annual Report and Accounts must be laid before Parliament each year and made available on the BHC's website. In order to ensure that the BHC's Annual Report & Accounts are laid before Parliament in a timely manner, DBT will agree a timetable with the BHC via its Secretary for laying the Annual Report & Accounts and ensure that this is aligned with the external audit process.

## **29. Reporting performance to the department**

29.1 The BHC 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.

29.2 The BHC shall inform the sponsor department 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.

29.3 The BHC's performance shall be formally reviewed by the department once a year, as this is proportionate to the form of the BHC.

## **30. Information sharing**

30.1 The department has the right of access to all the BHC records and personnel for any purpose including, for example, sponsorship audits and operational investigations.

30.2 The BHC shall provide the sponsor department with such information about its operations, performance, individual projects, or other expenditure as the sponsor department may reasonably require.

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

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

- the BHC's cash management;
- its draw-down of grant-in-aid, in the event that the BHC is in receipt of grant-in-aid
- forecast outturn by resource headings;
- other data required for the Online System for Central Accounting and Reporting (OSCAR); and
- 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.

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<sup>9</sup> <https://www.gov.uk/government/publications/government-financial-reporting-manual-2020-21>



# Audit

## 31. Internal audit

- 31.1 The BHC does not have an internal audit function or audit committee as this would not be proportionate to the size and form of the organisation. For Audit and Risk related activities it has convened a Governance Working Group as an advisory group reporting to the Council on matters which have an impact on internal control and the financial statements.
- 31.2 The BHC will ensure that the sponsor department's internal audit team have complete access to all relevant records.

## 32. External audit

- 32.1 The Comptroller & Auditor General (C&AG) audits the BHC's annual accounts. The C&AG passes the audited accounts to the Secretary of State who will lay the accounts together with the C&AG's report before parliament.
- 32.2 In the event that the BHC has set up and controls subsidiary companies, the BHC 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. The BHC shall discuss with the sponsor department the procedures for appointing the C&AG as auditor of the companies.
- 32.3 The C&AG:
- Will consult the department and the BHC on whom – the NAO or a commercial auditor – shall undertake the audit(s) on his behalf, though the final decision rests with the C&AG.
  - Has a statutory right of access to relevant documents, including by virtue of section 25(8) of the Government Resources and Accounts Act 2000, held by another party in receipt of payments or grants from the BHC.
  - Will share with the sponsor department information identified during the audit process and the audit report (together with any other outputs) at the end of the audit, in particular on issues impacting on the Department's responsibilities in relation to financial systems within the BHC.
  - Will consider requests from departments and other relevant bodies to provide regulatory compliance reports and other similar reports at the commencement of the audit. Consistent with the C&AG's independent status, the provision of such reports is entirely at the C&AG's discretion.
- 32.4 The C&AG may carry out examinations into the economy, efficiency and effectiveness with which the BHC 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 BHC 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.

32.5 The External Auditor of the BHC is the NAO as required by the HMA. The NAO's audit fees should be proportionate to the BHC's size and income. The BHC will share with the sponsor department information identified during the audit process (together with any other outputs) at the end of the audit.

## Reviews and winding up arrangements

### 33. Review of BHC's status

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

### 34. Arrangements in the event that the BHC is wound up

34.1 DBT shall put in place arrangements to ensure the orderly winding up of the BHC. In particular it should ensure that the assets and liabilities of the BHC 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 the extent that there remain financial assets these should be reassigned to the contributing Assay Offices in proportion to their contributions for the current financial year. To this end, DBT shall:

- Have regard to Cabinet Office guidance on winding up of ALBs<sup>10</sup>.
- Ensure that procedures are in place in the BHC to gain independent assurance on key transactions, financial commitments, cash flows and other information needed to handle the wind-up effectively and to maintain the momentum of work inherited by any residuary body.
- Specify the basis for the valuation and accounting treatment of the BHC'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 his report on the accounts.
- Arrange for the most appropriate person to sign the closing accounts. In the event that another ALB takes on the role, responsibilities, assets and liabilities, the succeeding ALB AO should sign the closing accounts. In the event that the department inherits the role, responsibilities, assets and liabilities, the sponsor department's AO should sign.

34.2 The BHC shall provide DBT with full details of all agreements where the BHC 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 BHC.

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<sup>10</sup>[Public bodies - GOV.UK](https://www.gov.uk)

### 35. Signatures

Signed: Caleb Deeks

A handwritten signature in black ink, appearing to be 'Caleb Deeks', written in a cursive style.

Director General, Competition, Markets and Regulatory Reform Group, DBT

Dated: 01 October 2024

Signed: Noel Hunter

A handwritten signature in black ink, appearing to be 'Noel Hunter', written in a cursive style.

Chair of the British Hallmarking Council

Dated: 19 November 2024

# Annex A: Guidance

The BHC shall comply with the following guidance, documents and instructions insofar as they are applicable and not contrary to the Hallmarking Act:

## Corporate governance

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

## Financial management and reporting

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

## Management of risk

- Management of Risk: [www.gov.uk/government/publications/orange-book](http://www.gov.uk/government/publications/orange-book) and <https://www.gov.uk/government/publications/management-of-risk-in-government-framework>
- Public Sector Internal Audit Standards: [www.gov.uk/government/publications/public-sector-internal-audit-standards](http://www.gov.uk/government/publications/public-sector-internal-audit-standards)
- HM Treasury approval processes for Major Projects above delegated limits:  
<https://www.gov.uk/government/publications/treasury-approvals-process-for-programmes-and-projects>
- The Government cyber-security strategy and cyber security guidance:  
<https://www.gov.uk/government/publications/national-cyber-strategy-2022/national-cyber-security-strategy-2022> and <https://www.gov.uk/government/collections/cyber-security-guidance-for-business>

## Commercial management

- Procurement Policy Notes: <https://www.gov.uk/government/collections/procurement-policy-notes>
- Cabinet Office spending controls: <https://www.gov.uk/government/collections/cabinet-office-controls>
- Transparency in supply chains - a practical guide: [https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment\\_data/file/1040283/Transparency in Supply Chains A Practical Guide 2017 final.pdf](https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/1040283/Transparency_in_Supply_Chains_A_Practical_Guide_2017_final.pdf)

## Public appointments

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

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

## Staff and remuneration

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

## General

- Freedom of Information Act guidance and instructions: [www.legislation.gov.uk/ukpga/2000/36/contents](http://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 BHC.
- Guidance from the Public Bodies team in Cabinet Office: [www.gov.uk/government/publications/public-bodies-information-and-guidance](http://www.gov.uk/government/publications/public-bodies-information-and-guidance)

- The Civil Service diversity and inclusion strategy (outlines the ambition, to which Arm's Length Bodies can contribute): <https://www.gov.uk/government/publications/civil-service-diversity-and-inclusion-strategy-2022-to-2025>
- Guidance produced by the Infrastructure and Projects Authority (IPA) on management of major projects: [www.gov.uk/government/organisations/infrastructure-and-projects-authority](http://www.gov.uk/government/organisations/infrastructure-and-projects-authority)
- The Government Digital Service: [www.gov.uk/government/organisations/government-digital-service](http://www.gov.uk/government/organisations/government-digital-service)
- The Government Fraud, Error, Debt and Grant Efficiency function; [www.gov.uk/government/collections/fraud-error-debt-and-grants-function](http://www.gov.uk/government/collections/fraud-error-debt-and-grants-function) and [www.gov.uk/government/publications/grants-standards](http://www.gov.uk/government/publications/grants-standards)
- Code of Practice for Official Statistics: <https://code.statisticsauthority.gov.uk/#:~:text=The%20Code%20of%20Practice%20for%20Statistics%20sets%20the,produced%20by%20people%20and%20organisations%20that%20are%20trustworthy>.
- Accounting Officer System Statements (AOSS are produced by departments with input from ALBs): [www.gov.uk/government/publications/accounting-officer-system-statements](http://www.gov.uk/government/publications/accounting-officer-system-statements)

## **HM Treasury contacts**

This document can be downloaded from [www.gov.uk](http://www.gov.uk)

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