



Department
for Education

Framework document: LocatED Property Ltd

Non-departmental public body

January 2025

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WITHDRAWN

Introduction and background

Purpose of document

This framework document (the “framework document”) has been agreed between the Department for Education (the “department”) and LocatED in accordance with HM Treasury's handbook Managing Public Money ¹(“MPM”) (as updated from time to time) and has been approved by HM Treasury.

The framework document sets out the broad governance framework within which LocatED and the department operate. It sets out LocatED's core responsibilities, describes the governance and accountability framework that applies between the roles of the department and LocatED and sets out how the day-to-day relationship works in practice, including in relation to governance and financial matters.

The document does not convey any legal powers or responsibilities but both parties agree to operate within its terms.

References to LocatED include all its subsidiaries and joint ventures that are classified to the public sector and central government for national accounts purposes. If LocatED establishes a subsidiary or joint venture, there shall be a document setting out the arrangements between it and LocatED agreed with the department.

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 www.gov.uk.

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 April 2026.

Objective

The department and LocatED share the common objective of delivering a commercial property support function. To achieve this LocatED and the department will work together in recognition of each other's roles and areas of expertise, providing an effective environment for LocatED to achieve its objectives. This will be through the promotion of

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

partnership and trust and ensuring that LocatED also supports the strategic aims and objectives of the department and wider government as a whole.

LocatED is established to deliver the following:

- manage capital assets held by the Secretary of State or free school trusts (usually where no school is in occupation) and maintain compliance with the appropriate legislation
- acquire and dispose of commercial property and sites on behalf of the department to ensure its education and capital objectives are delivered
- provide an expert commercial property consultancy service to the department's policy areas to support the work to deliver its objectives.

Classification

LocatED is classified as a central government organisation by the ONS/HM Treasury Classifications Team.

It has been administratively classified by the Cabinet Office as a non-departmental public body (NDPB).

Purpose, aims and duties

Purpose

LocatED has been established by incorporation under the Companies Act 2006. It is a company limited by shares and the issued share capital is wholly owned by the Secretary of State, for whom it is remitted to undertake work. LocatED is a separate legal entity from the Crown. LocatED is funded from the public purse by grants-in-aid from the department. LocatED's Chair and non-executive directors are appointed by the Secretary of State.

The initial purpose for LocatED was to be responsible for the acquisition, management and disposal of sites to support the free school programme. This has evolved since LocatED started, as described in the points below in the following section.

Powers and duties

LocatED's duties and powers are specified in its Articles of Association (the Articles). The Secretary of State is LocatED's sole shareholder. The Articles cannot be changed without the consent of the Secretary of State and the Secretary of State may change the Articles at any time.

LocatED shall provide the Services required by the department pursuant to the terms and conditions set out in this framework document from 1 April 2023 to the extent commissioned to do so by the department. The department will be responsible for decisions related to its funding and control of LocatED in relation to the provision of the Services.

LocatED's priorities and performance measures are set by the department in light of the Secretary of State's powers to invest in property and education.

LocatED is established to perform the following duties on behalf of the Secretary of State:

- acquire and dispose of commercial property and sites on behalf of the department to ensure its education and capital objectives are delivered
- manage capital assets held by the Secretary of State or free school trusts (usually where no school is in occupation) and maintain compliance with the appropriate legislation
- provide an expert commercial property consultancy service to the department's policy areas to support the work to deliver its objectives. This consultancy service could also be provided to educational establishments and from time-to-time other government departments. This could also include being consulted with to provide advice and insights about the future commercial property market to inform the

future work of the Government's estate, to deliver better property policy; and support the future property strategy

There will be a range of additional work each year which would see LocatED support other organisations, policy areas, and capital programmes. These are set out in the Annual Letter that is sent by the responsible minister to the LocatED Chair and outlines the objectives, funding and performance expectations.

Aims

LocatED's strategic aims are to:

- provide high quality property advice and services as required by the department to support the delivery of its objectives
- acquire sufficient sites, as required, to support the government's commitment to improving the school estate

These aims are in support of the work and priorities of the department.

Governance and accountability

Governance and accountability

LocatED 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.

In particular (but without limitation), LocatED should:

- comply with the principles and provisions of the Corporate Governance in Central Government Departments Code of Good Practice² (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 Standards³ as appropriate and in particular those concerning Finance, Commercial and Counter Fraud
- take into account the codes of good practice and guidance set out in Annex A of this framework document, as they apply to ALBs

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

Better Regulation, Consultation, and Impact Assessments

LocatED shall follow the Government's commitment to efficient and effective regulation. Where possible and certainly whenever necessary LocatED shall follow the Consultation Principles and comply with the Government's Better Regulation agenda and the Regulator's Code. Where necessary LocatED shall produce Impact Assessments on any proposal that imposes or reduces costs on businesses, community, and voluntary bodies. Impact Assessments and any related material should be produced in accordance with statutory guidance produced by the Better Regulation Executive.

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

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

Role of the department

The responsible Minister

The Secretary of State is accountable to Parliament for all matters concerning LocatED.

The Ministers' responsibilities, where it is within the delegated authorities are set out below:

- Agree the strategic objectives and the policy framework within which LocatED must operate (as set out in this framework document and associated documents referred to including but not limited to the Articles and annual delegation of responsibilities letter)
- Keep Parliament informed about the performance of LocatED by ensuring LocatED's Annual Report and Accounts are laid before Parliament each year
- Approve the amount of grant-in-aid to be paid to LocatED and securing Parliamentary or HM Treasury approval if necessary
- Carry out responsibilities specified in this framework document, including approving the activities of LocatED to make arrangements for the remuneration, pensions, allowances and expenses of directors and staff (subject to the terms of the Staffing and Pay Framework and the annual Civil Service Pay Remit).
- Annually review the performance of the Chair

Appointments to the Board

The Chief Executive of LocatED is appointed by the Chair in accordance with the Articles of Association in consultation with the responsible Minister and the Principal Accounting Officer. This appointment is subject to the Public Appointments Order in Council and as such must comply with the Governance Code on Public Appointments.

The Minister shall have the following appointment and approval rights in relation to LocatED's Board:

- The Chair is appointed by the Secretary of State in accordance with the Articles of Association. This appointment is subject to the Public Appointments Order in Council and as such must comply with the Governance Code on Public Appointments.
- Non-executive members are appointed by the Secretary of State in accordance with the Articles of Association. This appointment is subject to the Public Appointments Order in Council and as such must comply with the Governance Code on Public Appointments.
- All such appointments should have regard to the principle that appointments should reflect the diversity of the society in which we live, and appointments

should be made taking account of the need to appoint Boards which include a balance of skills and backgrounds.

Other Ministerial powers and responsibilities

The Minister is also responsible for:

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

The Principal Accounting Officer (PAO)

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

PAO's specific accountabilities and responsibilities

The PAO of the department designates the Chief Executive as LocatED'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.

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

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

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

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

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

- monitor LocatED's activities and performance

- address significant problems in LocatED, 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 LocatED's objectives and activities in line with the wider departmental risk assessment process
- inform LocatED of relevant government policy in a timely manner
- bring ministerial or departmental concerns about the activities of LocatED to the full (ALB) Board, and, as appropriate to the departmental Board, requiring explanations and assurances that appropriate action has been taken

The role of the sponsorship team

The LocatED sponsorship team in the department is the primary contact for LocatED. The responsible senior civil servant for this relationship is Director of Education Estates. They are the main source of advice to the responsible Minister on the discharge of their responsibilities in respect of LocatED. They also support the PAO on their responsibilities toward LocatED.

Officials of the LocatED sponsorship team in the sponsor department will liaise regularly with LocatED's officials to review performance against plans, achievement against targets and expenditure against its DEL and AME allocations. The LocatED sponsorship team will also take the opportunity to explain wider policy developments that might have an impact on LocatED.

Resolution of disputes between LocatED and department

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

Freedom of Information requests

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, or the Environmental Information regulations, 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.

Reporting on legal risk and litigation

LocatED 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.

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

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

Procedure for public complaints

LocatED has established, and published on its website, a procedure to investigate and deal with complaints from providers and members of the public, including students, about LocatED's actions. This shall be in accordance with [Parliamentary and Health Service Ombudsman's Principles of Good Complaint Handling](#).

LocatED's governance structure

The Chief Executive

Responsibilities of the LocatED's Chief Executive as accounting officer

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

Responsibilities for accounting to Parliament and the public

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 LocatED in accordance with Parliamentary and Health Service Ombudsman's Principles of Good Complaint Handling are established and made widely known within the ALB and published on LocatED's website.
- acting in accordance with the terms of MPM and other instructions and guidance issued from time to time by the department, the Treasury and the Cabinet Office
- ensuring that as part of the above compliance they are familiar with and act in accordance with:
 - any governing legislation
 - this framework document
 - any delegation letter issued to the body
 - any elements of any settlement letter issued to the sponsor department that is relevant to the operation of LocatED
 - any separate settlement letter that is issued to LocatED from the sponsor department
- ensuring they have appropriate internal mechanisms for monitoring, governance and external reporting regarding non-compliance with any conditions arising from the above documents

- giving evidence, normally with the PAO, when summoned before the PAC on LocatED's stewardship of public funds.

Responsibilities to the department

Responsibilities to the department include:

- establishing, in agreement with the department, LocatED's corporate and business plans in the light of the department's wider strategic aims and agreed priorities
- informing the department of progress in helping to achieve the department's policy objectives and in demonstrating how resources are being used to achieve those objectives
- ensuring that timely forecasts and monitoring information on performance and finance are provided to the department; that the department is notified promptly if over or under spends are likely and that corrective action is taken; and that any significant problems whether financial or otherwise, and whether detected by internal audit or by other means, are notified to the department in a timely fashion.

Responsibilities to the Board

The Chief Executive is responsible for:

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

Managing conflicts

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

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, is of questionable feasibility, or is unethical the Chief Executive in their role as AO should reject that course of action and ensure that the Board have a full opportunity to discuss the rationale for that rejection.

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

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

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

The Board

Composition of the Board

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

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

Board Committees

The Board may set up such committees as necessary for it to fulfil its functions. As is detailed below as a minimum this should include an Audit and Risk Committee chaired by an independent and appropriately qualified non-executive member of the Board.

While the Board may make use of committees to assist its consideration of appointments, succession, audit, risk and remuneration it retains responsibility for, and endorses, final decisions in all of these areas. The Chair should ensure that sufficient time is allowed at the Board for committees to report on the nature and content of discussion, on recommendations, and on actions to be taken.

Where there is disagreement between the relevant committee and the Board, adequate time should be made available for discussion of the issue with a view to resolving the disagreement. Where any such disagreement cannot be resolved, the committee concerned should have the right to report the issue to the 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

The Chair should ensure Board committees are properly structured with appropriate terms of reference. The terms of each committee should set out its responsibilities and the authority delegated to it by the Board. The Chair should ensure that committee membership is periodically refreshed and that individual independent non-executive directors are not over-burdened when deciding the Chairs and membership of committees.

Duties of the Board

The Board is specifically responsible for:

- establishing and taking forward the strategic aims and objectives of LocatED, consistent with its overall strategic direction and within the policy and resources framework determined by the Secretary of State
- providing effective leadership of LocatED within a framework of prudent and effective controls which enables risk to be assessed and managed
- ensuring the financial and human resources are in place for LocatED to meet its objectives
- reviewing management performance
- ensuring that the Board receives and reviews regular financial and management information concerning the management of LocatED
- ensuring that it is kept informed of any changes which are likely to impact on the strategic direction of LocatED's Board or on the attainability of its targets, and determining the steps needed to deal with such changes and where appropriate bringing such matters to the attention of the responsible Minister and PAO via the executive team, sponsorship team or directly
- ensuring that any statutory or administrative requirements for the use of public funds are complied with; that the Board operates within the limits of any delegated authority agreed with the sponsor department, and in accordance with any other conditions relating to the use of public funds
- ensuring that in reaching decisions, the Board takes into account guidance issued by the sponsor department
- ensuring that as part of the above compliance they are familiar with:
 - this framework document,
 - any delegation letter issued to the body
 - any elements of any settlement letter issued to the sponsor department that is relevant to the operation of LocatED

- any separate settlement letter that is issued to LocatED from the sponsor department
- that they have appropriate internal mechanisms for the monitoring, governance and external reporting regarding any conditions arising from the above documents and ensure that the Chief Executive and LocatED as a whole act in accordance with their obligations under the above documents
- demonstrating high standards of corporate governance at all times, including by using the independent audit committee to help the board to address key financial and other risks
- appointing, with the responsible Minister's approval, a Chief Executive and, in consultation with the department, set performance objectives and remuneration terms linked to these objectives for the Chief Executive which give due weight to the proper management and use and utilization of public resources
- putting in place mechanisms for independent appraisal and annual evaluation of the performance of the Chair by the independent non-executives, taking into account the views of relevant stakeholders. The outcome of that evaluation should be made available to the responsible Minister
- determining all such other things which the Board considers ancillary or conducive to the attainment or fulfilment by LocatED of its objectives.

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

The Board should make a strategic choice about the style, shape and quality of risk management and should lead the assessment and management of opportunity and risk. The Board should ensure that effective arrangements are in place to provide assurance over the design and operation of risk management, governance and internal control in line with the Management of Risk – Principles and Concepts (The Orange Book)⁴. The Board must set up an Audit and Risk Assurance Committee chaired by an independent and appropriately qualified non-executive member to provide independent advice and ensure that the department's Audit and Risk Assurance Committee are provided with routine assurances with escalation of any significant limitations or concerns. The Board is expected to assure itself of the adequacy and effectiveness of the risk management framework and the operation of internal control.

The Chair's role and responsibilities

The Chair is responsible for leading the Board in the delivery of its responsibilities. Such responsibility should be exercised in the light of their duties and responsibilities as set out

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

in their contract of employment/appointment letter, the priorities in the Chair's letter issued to them by the sponsor team, the statutory authority governing LocatED, this document and the documents and guidance referred to within this document.

Communications between LocatED's Board and the responsible Minister should normally be through the Chair.

The Chair is bound by the Code of Conduct for Board Members of Public Bodies⁵, which covers conduct in the role and includes the Nolan Principles of Public Life⁶.

In addition, the Chair is responsible for:

- ensuring including by monitoring and engaging with appropriate governance arrangements that LocatED's affairs are conducted with probity
- ensuring that policies and actions support the responsible Minister's and where relevant other Ministers' wider strategic policies and where appropriate, these policies and actions should be clearly communicated and disseminated throughout the ALB.

The Chair has the following leadership responsibilities:

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

The Chair also has an obligation to ensure that:

- the work of the Board and its members are reviewed and are working effectively including ongoing assessment of the performance of individual Board members with a formal annual evaluation and more in-depth assessments of the performance of individual Board members when being considered for re-appointment
- that in conducting assessments that the view of relevant stakeholders including employees and the sponsorship team are sought and considered
- that the Board has a balance of skills appropriate to directing LocatED's business, and that all directors including the Chair and Chief Executive continually update their skills, knowledge and familiarity with LocatED to fulfil their role both on the Board and committees. This will include but not be limited to skills and training in

⁵ <https://www.gov.uk/government/publications/code-of-conduct-for-board-members-of-public-bodies>

⁶ <https://www.gov.uk/government/publications/the-7-principles-of-public-life>

relation to financial management and reporting requirements, risk management and the requirements of Board membership within the public sector

- Board members are fully briefed on terms of appointment, duties, rights and responsibilities
- they, together with the other Board members, receive 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 LocatED's needs when Board vacancies arise
- there is a Board Operating Framework in place setting out the role and responsibilities of the Board consistent with the Government Code of Good Practice for Corporate Governance
- there is a code of practice for Board members in place, consistent with the Cabinet Office Code of Conduct for Board Members of Public Bodies.

Individual Board members' responsibilities

Individual Board members should:

- comply at all times with the Code of Conduct for Board Members of Public Bodies, which covers conduct in the role and includes the Nolan Principles of Public Life as well as rules relating to the use of public funds and to conflicts of interest
- demonstrate adherence to the 12 Principles of Governance for all Public Body Non-Executive Directors⁷ 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 Board's rules on the acceptance of gifts and hospitality, and of business appointments
- act in good faith and in the best interests of LocatED
- 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.

⁷ <https://www.gov.uk/government/publications/public-bodies-non-executive-director-principles/12-principles-of-governance-for-all-public-body-neds>

Management and financial responsibilities and controls

Delegated authorities

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

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

LocatED 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 annual budget as approved by the department
- incurring expenditure for any purpose that is or might be considered novel or contentious, or which has or could have significant future cost implications
- making any significant change in the scale of operation or funding of any initiative or particular scheme previously approved by the department
- making any change of policy or practice which has wider financial implications that might prove repercussive or which might significantly affect the future level of resources required
- carrying out policies that go against the principles, rules, guidance and advice in MPM

Spending authority

Once the budget has been approved by the sponsor department and subject to any restrictions imposed by statute, the responsible Minister's instructions, this document, HM Treasury settlement or delegation letters, LocatED shall have authority to incur expenditure approved in the budget without further reference to the sponsor department, on the following conditions:

- LocatED shall comply with the delegations set out in the delegation letter. These delegations shall not be altered without the prior agreement of the sponsor department and as agreed by HM Treasury and Cabinet Office as appropriate
- LocatED shall comply with MPM regarding novel, contentious or repercussive proposals
- inclusion of any planned and approved expenditure in the budget shall not remove the need to seek formal departmental approval where any proposed expenditure is outside the delegated limits or is for new schemes not previously agreed

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

Banking and managing cash

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

LocatED 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.

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

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

Procurement

LocatED 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.

LocatED shall establish its procurement policies and document these in a Procurement Policy and Procedures Manual.

In procurement cases where LocatED 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.

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.

Procurement by LocatED 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).

LocatED shall:

- engage fully with department and government wide procurement initiatives that seek to achieve VfM from collaborative projects

- comply with all relevant Procurement Policy Notes issued by Cabinet Office
- co-operate fully with initiatives to improve the availability of procurement data to facilitate the achievement of VFM.

LocatED shall comply with the commercial⁸ and grants standards⁹. 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.

Risk management

LocatED shall ensure that the risks that it faces are dealt with in an appropriate manner, in accordance with relevant aspects of best practice in corporate governance, and develop a risk management strategy, in accordance with the Treasury guidance Management of Risk: Principles and Concepts¹⁰.

Counter fraud and theft

LocatED should adopt and implement policies and practices to safeguard itself against fraud and theft.

LocatED 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 Standard¹¹. 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.

LocatED should keep records of and prepare and forward to the department an annual report on fraud and theft suffered by LocatED and notify the sponsor department of any unusual or major incidents as soon as possible. LocatED 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.

⁸ <https://www.gov.uk/government/publications/commercial-operating-standards-for-government>

⁹ <https://www.gov.uk/government/publications/grants-standards>

¹⁰ <https://www.gov.uk/government/publications/orange-book>

¹¹ <https://www.gov.uk/government/publications/government-functional-standard-govs-013-counter-fraud>

Staff

Broad responsibilities for staff

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

- the rules for recruitment and management of staff create an inclusive culture in which diversity is fully valued; appointment and advancement is based on merit; there is no discrimination against employees with protected characteristics under the Equality Act 2010
- the level and structure of its staffing, including grading and staff numbers, are appropriate to its functions and the requirements of economy, efficiency and effectiveness
- the performance of its staff at all levels is satisfactorily appraised and LocatED performance measurement systems are reviewed from time to time
- its staff are encouraged to acquire the appropriate professional, management and other expertise necessary to achieve LocatED's objectives
- proper consultation with staff takes place on key issues affecting them
- adequate grievance and disciplinary procedures are in place
- whistle-blowing procedures consistent with the Public Interest Disclosure Act are in place
- a code of conduct for staff is in place based on the Cabinet Office's Model Code for Staff of Executive Non-departmental Public Bodies¹².

Staff costs

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

Pay and conditions of service

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

If Civil Service terms and conditions of service apply to the rates of pay and non-pay allowances paid to the staff and to any other party entitled to payment in respect of travel

¹²<https://www.gov.uk/guidance/public-bodies-reform>

expenses or other allowances, payment shall be made in accordance with the Civil Service Management Code¹³ and the annual Civil Service Pay Remit Guidance, except where prior approval has been given by the department to vary such rates.

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

LocatED shall abide by public sector pay controls, including the relevant approvals process dependent on the organisations classification as detailed in the Senior Pay Guidance¹⁴ and the Public Sector Pay and Terms Guidance¹⁵.

LocatED shall operate a performance-related pay scheme that shall form part of the annual aggregate pay budget approved by the department and general pay structure approved by the department and the Treasury, where relevant with due regard to the Senior Pay Guidance.

The travel expenses of Board members shall be tied to the rates allowed to senior staff of LocatED. Reasonable actual costs shall be reimbursed.

Pensions, redundancy and compensation

Compensation scheme rules and pension scheme rules should reflect legislative and HM Treasury guidance requirements regarding exit payments.

LocatED staff shall normally be eligible for a pension provided by its own scheme. Staff may opt out of the occupational pension scheme provided by LocatED, but that employers' contribution to any personal pension arrangement, including stakeholder pension, shall normally be limited to the autoenrollment minimum level.

For senior staff e.g. Director level, LocatED will continue to make employers' contribution to their personal pension arrangement, including stakeholder pension provided that the employee can prove that they are making their employee contributions each month.

Any proposal by LocatED to move from the existing pension arrangements, or to pay any redundancy or compensation for loss of office, requires the prior approval of the department. Proposals on severance must comply with the rules in chapter 4 of MPM.

¹³ <https://www.gov.uk/government/publications/civil-servants-terms-and-conditions>

¹⁴ <https://www.gov.uk/government/publications/senior-civil-service-pay-and-reward>

¹⁵ <https://www.gov.uk/government/publications/public-sector-pay-and-terms-guidance-note>

Severance payments

Any proposal by LocatED to make a severance payment must comply with the rules in Chapter 4 of HM Treasury Managing Public Money and Cabinet Office guidance on severance payments. Any proposal for special severance payment (i.e. non-contractual) must be submitted to the department first, for written approval before making payment.

WITHDRAWN

Business plans, financial reporting and management information

Corporate and business plans

LocatED shall submit annually to the department a draft of the corporate plan covering three years ahead. The draft should be submitted by a date to be confirmed by the sponsorship team in the relevant financial year. LocatED shall agree with the department the issues to be addressed in the plan and the timetable for its preparation. The plan shall reflect LocatED's statutory and/or other duties and, within those duties, the priorities set from time to time by the responsible Minister (including decisions taken on policy and resources in the light of wider public expenditure decisions). The plan shall demonstrate how LocatED contributes to the achievement of the department's medium-term plan and priorities and aligned performance metrics and milestones.

The first year of the corporate plan, amplified as necessary, shall form the business plan. The business plan shall be updated to include key targets and milestones for the year immediately ahead and shall be linked to budgeting information so that resources allocated to achieve specific objectives can readily be identified by the department. Subject to any commercial considerations, [a digest of] the corporate and business plans should be published by LocatED on its website and separately be made available to staff.

The following key matters should be included in the plans:

- key objectives and associated key performance targets for the forward years, and the strategy for achieving those objectives
- key non-financial performance targets
- a review of performance in the preceding financial year, together with comparable outturns for the previous two years, and an estimate of performance in the current year
- alternative scenarios and an assessment of the risk factors that may significantly affect the execution of the plan but that cannot be accurately forecast
- other matters as agreed between the department and LocatED.

Budgeting procedures

Each year, in the light of decisions by the department on the updated draft corporate plan, the department will send to LocatED:

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

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

Grant-in-aid and any ring-fenced grants

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

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

In the event that the department provides LocatED separate grants for specific (ring-fenced) purposes, it would issue the grant as and when LocatED needed it on the basis of a written request. LocatED would provide evidence that the grant was used for the purposes authorised by the department. LocatED shall not have uncommitted grant funds in hand, nor carry grant funds over to another financial year.

Annual report and accounts

The LocatED Board must publish an annual report of its activities together with its audited accounts after the end of each financial year. LocatED shall provide the department its finalised (audited) accounts following an agreed timetable each year in order for the accounts to be consolidated within the department's. A draft of the report should be submitted to the department at least two weeks before the proposed publication date. The accounts should be prepared in accordance with the relevant statutes and specific accounts direction issued by the department as well as the Treasury's Financial Reporting Manual (FRoM)

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 NDPB¹⁶
- outline main activities and performance during the previous financial year and set out in summary form forward plans.

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

Reporting performance to the department

LocatED 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

LocatED 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 monthly.

LocatED's performance shall be formally reviewed by the department at least twice a year.

The responsible Minister will meet the Chair and Chief Executive at least once a year.

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

Information sharing

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

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

The department and HM Treasury may request the sharing of data held by LocatED in such a manner as set out in central guidance except insofar as it is prohibited by law.

¹⁶ <https://www.gov.uk/government/collections/government-financial-reporting-manual-frem>

This may include requiring the appointment of a senior official to be responsible for the data sharing relationship.

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

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

Audit

Internal audit

LocatED shall:

- establish and maintain arrangements for internal audit and ensure that the department's internal audit team have complete access to all relevant records.
- ensure that any arrangements for internal audit are in accordance with the Public Sector Internal Audit Standards (PSIAS) as adopted by HM Treasury¹⁷.
- set up an audit committee of its Board in accordance with the Code of Good Practice for Corporate Governance and the Audit and Risk Assurance Committee Handbook, or be represented on the department's Audit Committee.
- forward the audit strategy, periodic audit plans and annual audit report, including LocatED Head of Internal Audit opinion on risk management, control and governance as soon as possible to the department
- keep records of and prepare and forward to the department an annual report on fraud and theft suffered by LocatED and notify the department of any unusual or major incidents as soon as possible
- share with the department information identified during the audit process and the Annual Audit Opinion Report (together with any other outputs) at the end of the audit, in particular on issues impacting on the department's responsibilities in relation to financial systems within LocatED.

External audit

The directors of LocatED have appointed the Comptroller & Auditor General (C&AG) as auditor under the Companies Act. 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.

In the event that LocatED has set up and controls subsidiary companies, LocatED 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. LocatED shall discuss with the sponsor department the procedures for appointing the C&AG as auditor of the companies.

¹⁷ <https://www.gov.uk/government/publications/public-sector-internal-audit-standards>

The C&AG:

- will consult the department and LocatED 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 LocatED
- will share with the department information identified during the audit process and the audit report (together with any other outputs) at the end of the audit, in particular on issues impacting on the department's responsibilities in relation to financial systems within LocatED
- 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.

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

Subsidiary companies

LocatED does not have delegated authority to establish any subsidiary companies without prior written agreement from the department.

In the event that LocatED has set up and controls subsidiary companies, LocatED will ensure the following:

- The Cabinet Office should be informed so it can be assured as to whether a subsidiary constitutes a new public body.
- If the subsidiary is a new public body, then HM Treasury will always consider this to be novel and will require HM Treasury's prior approval, Cabinet Office controls relating to the establishment of new public bodies will also apply.
- LocatED shall discuss with the department the procedures for appointing the C&AG as auditor of the subsidiary companies and in line with the Companies Act 2006 the C&AG is appointed auditor of those company subsidiaries that it controls and/or whose activities are consolidated into its own ARA.

Reviews and winding up arrangements

Review of LocatED's status

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

Machinery of Government

If a Machinery of Government change results in LocatED being sponsored by a new department before the framework document is due for review, the department will notify LocatED of the relevant relationship changes. The provisions of the framework document will continue to have effect until the framework document is replaced, unless otherwise stated by the new sponsor department.

Arrangements in the event that LocatED is wound up

The department shall put in place arrangements to ensure the orderly winding up of LocatED. In particular it should ensure that the assets and liabilities of LocatED 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 department. To this end, the department shall:

- have regard to Cabinet Office guidance on winding up of ALBs¹⁸
- ensure that procedures are in place in LocatED 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 LocatED'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

¹⁸<https://www.gov.uk/guidance/public-bodies-reform>

department inherits the role, responsibilities, assets and liabilities, the department's AO should sign

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

WITHDRAWN

Signatures

On behalf of the Department for Education:

SUSAN ACLAND-HOOD, Permanent Secretary, Department for Education

[Redacted]

Date: 10/02/2025

On behalf of LocatED:

MARK PRISK, Chair, LocatED

[Redacted]

Date: 22/01/2025

LARA NEWMAN, Chief Executive, LocatED

[Redacted]

Date: 22/01/2025

Annex A: Guidance

LocatED shall comply with the following guidance, documents and instructions:

Corporate governance

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

Financial management and reporting

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

Management of risk

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

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

Commercial management

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

Public appointments

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

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

Staff and remuneration

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

General

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



Department
for Education

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