

# AGENDA

<b>Meeting</b>	<b>Board of the Oxford Street Development Corporation</b>
<b>Date</b>	<b>Wednesday 7 January 2026</b>
<b>Time</b>	<b>2.00 pm</b>
<b>Place</b>	<b>Chamber, City Hall, Kamal Chunchie Way, London E16 1ZE</b>

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**Please note:**

This meeting is formally called as an **extraordinary meeting** on 5 January 2026, to consider the matters listed on the agenda as urgent business on 7 January. It was not possible to call the meeting with 5 clear working days' notice as the Corporation did not come into existence until 1 January 2026 and is required to meet urgently to determine the matters set out on the agenda.

Agendas and minutes of the meetings of this Board are published at <https://www.london.gov.uk/who-we-are/city-halls-partners/oxford-street-development-corporation-osdc>

Members of the Board of the Oxford Street Development Corporation are hereby notified and requested to attend the meeting of the Board at 2.00 pm on Wednesday 7 January 2026 to transact the business set out below.

This meeting will be open to the public, except for where exempt information is being discussed as noted on the agenda. A guide for the press and public on attending and reporting meetings of local government bodies, including the use of film, photography, social media and other means is available at [https://www.gov.uk/government/uploads/system/uploads/attachment\\_data/file/343182/140812\\_Openness\\_Guide.pdf](https://www.gov.uk/government/uploads/system/uploads/attachment_data/file/343182/140812_Openness_Guide.pdf)

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## **Oxford Street Development Corporation**

### **Members of the Board**

- Scott Parsons (Chair)
- Dr Margaret Casely-Hayford CBE
- Howard Dawber OBE
- Es Devlin OBE
- Keith Edelman
- Emir Feisal
- Councillor Adam Hug
- Asma Khan
- Stuart Love
- Councillor Richard Olszewski
- Manisha Patel
- Caroline Rush CBE
- Kate Willard

**Agenda**  
**Board of the Oxford Street Development Corporation**  
**Wednesday 7 January 2026**

**PART I - PUBLIC AGENDA**

**INTRODUCTIONS**

- 1 Apologies for Absence**
- 2 Chair and Board Members Introductions**
- 3 Declarations of Interests**

Members are reminded that any interests in a matter under discussion must be declared at the start of the meeting, or at the commencement of the item of business.

**VISION FOR OXFORD STREET**

- 4 Chair's Opening Remarks**

To introduce the Chair's vision for the Board.

- 5 Introduction to the Oxford Street Programme**

To **receive** a presentation on the work to date, key activities and priorities for the Oxford Street Development Corporation.

- 6 Question and Answers**

**GOVERNANCE AND APPROVALS**

- 7 Appointments to the Oxford Street Development Corporation**  
(Pages 1 - 6)

To **approve** the appointment of the Proper Officer, Chief Finance Officer, ex officio members and observers on the Board.

**8 Standing Orders of the Board, Scheme of Members Allowances, Expenses and Benefits Framework and GLA Use of Resource Policy** (Pages 7 - 108)

To **adopt** the OSDC Standing Orders, Scheme of Members Allowances, Expenses and Benefits Framework and **note** the GLA's Use of Resource Policy.

**9 Key Finance and Governance Documents and other Financial Matters** (Pages 109 - 186)

To **adopt** the OSDC Financial Regulations, Scheme of Delegation, Contracts and Funding Code, and **approve** the Procurement of a Seal of the Corporation.

**10 Audit and Risk Committee Nominations and Terms of Reference** (Pages 187 - 194)

To **approve** the Audit and Risk Committee Terms of Reference and proposed membership.

**11 Shared Services and transfer of contracts and liabilities to the Oxford Street Development Corporation** (Pages 195 - 200)

To **endorse** officers' proposals to enter into shared service agreements with TfL for the provision of Procurement, Legal, IT, HR, Finance and Occupational Health services and to **novate** public realm and planning back-office contracts from the GLA to the OSDC (subject to further Mayoral approval).

This report will be considered in public. However, Appendices A and B (agenda item 17), are expected to be reserved from publication on the grounds that It contains exempt information, by virtue of paragraph 3 of Part 1 of Schedule 12A of the Local Government Act 1972.

**12 Oxford Street Development Corporation Draft Budget for 2026-2027** (Pages 201 - 204)

To **note** the OSDC draft budget report.

This report will be considered in public. However, Appendix A (agenda item 16) is expected to be reserved from publication on the grounds that It contains exempt information, by virtue of paragraph 3 of Part 1 of Schedule 12A of the Local Government Act 1972.

## **ANY OTHER BUSINESS AND NEXT MEETING**

### **13 Any Other Business the Chair Considers Urgent**

The Chair will state the reason for urgency of any item taken.

### **14 Date of Next Meeting**

The next meeting of the OSDC Board is tentatively scheduled for February 2026 (date / time TBC) at City Hall, Kamal Churchie Way, London E16 1ZE.

### **15 Exclusion of the press and public**

The Board is **recommended to agree**, to exclude the public and press from the meeting, in order to consider the following items of business, on the grounds that they involve the likely disclosure of exempt information as defined in Part 1, paragraph 3 of Schedule 12(A) of the Act, and the public interest in maintaining the exemption outweighs the public interest in disclosing the information.

## **PART II - PRESS AND PUBLIC EXCLUDED**

All items in this section contain exempt information.

### **16 Appendix A: Oxford Street Development Corporation Draft Budget for 2026-2027**

To **approve** the OSDC's draft budget, Appendix A, ahead of submission / publication as part of the GLA Group budget setting process. The Board are asked to **note** that the final budget will be presented for approval at the March OSDC Board meeting.

To be tabled.

### **17 Appendices A & B: Shared Services and transfer of contracts and liabilities to the Oxford Street Development Corporation**

To **note**:

- Appendix A: Additional information about Shared Services Agreements; and
- Appendix B: Additional information about GLA contracts proposed to be transferred to the OSDC.

To be tabled.

### **18 Close of Meeting**

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## Board name: Oxford Street Development Corporation (OSDC) Board

<b>Title of report:</b>	<b>Appointments to the Oxford Street Development Corporation</b>
<b>Report of:</b>	<b>Chair of the Board</b>
<b>Date:</b>	<b>7 January 2026</b>
<b>Public Access:</b>	<b>This report will be considered in public.</b>

### 1. Summary

- 1.1. This paper proposes the appointment of statutory officers to take on specific statutory duties for the Oxford Street Development Corporation (OSDC); and the appointment of ex-officio members and observers to the Board.

### 2. Recommendations

The Board is invited to:

- 2.1. **Note** that Nabeel Khan has been appointed by the Mayor as Chief Executive Officer of the Oxford Street Development Corporation (OSDC);
- 2.2. **Note** that Philip Graham (Executive Director for Good Growth at the Greater London Authority) has been appointed as interim Chief Executive Officer until Nabeel Khan joins the Corporation on a permanent basis;
- 2.3. **Approve** that Adam Barrett (Commercial Finance Director at GLA Property Limited) be appointed as interim Director of Finance and Corporate Operations and Section 127 Officer under the Greater London Authority Act 1999 (GLA Act) pending the appointment of a permanent Section 127 Officer;
- 2.4. **Approve** that Philip Graham be appointed Proper Officer until the permanent CEO joins the organisation, at which point it is expected that they will become the Proper Officer, subject to Board approval;
- 2.5. **Agree** to the appointment of the following as ex officio member to the Board:
  - Dee Corsi, Chief Executive, New West End Company; and
- 2.6. **Agree** to the appointment of the following officer as Observer to the Board:
  - Elliott Ball, Director of Group Finance and Performance (Greater London Authority)

### **3. Background**

#### Chief Executive Officer

- 3.1. The CEO will play a key role in delivering the Oxford Street transformation and regeneration scheme and lead the ongoing activation and stewardship of the area, maintaining and strengthening its position as a world-leading retail, hospitality and visitor destination.
- 3.2. The CEO will also lead the establishment of the OSDC, ensuring it has a clear objectives and strategy, the staff and systems needed to operate effectively, and a sustainable financial and commercial strategy.
- 3.3. The Board is asked to note the appointment of Nabeel Khan to this role, and the appointment of Philip Graham (Executive Director for Good Growth at the Greater London Authority) as interim CEO until the permanent CEO starts in post.

#### Section 127 Officer

- 3.4. Section 127 (2) of the GLA Act requires functional bodies (which include Mayoral Development Corporations) to make arrangements for the proper administration of their financial affairs and secure that one of their officers (the “Chief Finance Officer”) has responsibility for the administration of those affairs.
- 3.5. At the OSDC, the Section 127 Officer will be the Director of Finance and Corporate Operations.
- 3.6. The Section 127 Officer – permanent or interim – must be a member of one of the professional accounting bodies which are in England the Institute of Chartered Accountants in England and Wales, the Association of Chartered Certified Accountants, the Chartered Institute of Public Finance and Accountancy and the Chartered Institute of Management Accountants.
- 3.7. The Section 127 Officer has a duty under the Local Government Finance Act 1988 as applied to the Corporation to report to the Board if the Board, a committee or officer or employee:
  - i) has or is about to make a decision involving unlawful expenditure;
  - ii) has taken or is about to take a course of action which if pursued would be unlawful and likely to cause a loss or deficiency on the part of the Corporation;
  - iii) is about to enter an item of account which is unlawful; or
  - iv) if it appears to them the expenditure incurred including proposed expenditure in a financial year is likely to exceed the resources available including borrowings to meet that expenditure.
- 3.8. Unlawful in this context means action outside the powers of the Corporation including the unlawful exercise of power in an administrative law sense and which is susceptible to judicial review. A copy of the report must go to the auditors and must be considered by the Board within 21 days. During that period the action proposed may not be implemented. In the case of (iv) the CFO may permit expenditure to prevent the situation leading to the report getting worse, to improve the situation or to prevent a recurrence.
- 3.9. These are reserved powers which underpin the duty of the Corporation to make proper arrangements for the management of its financial affairs and show how the Corporation is firmly established in the public law arena.



- 3.10. Recruitment is currently underway for the appointment of a permanent Director of Finance and Corporate Operations, who will act as the OSDC's Section 127 Officer, subject to Board approval. In the interim, the Board is asked to approve the nomination of Adam Barrett (Commercial Finance Director at GLA Property Limited) as interim Section 127 Officer for the Corporation. They will be appointed as interim Director of Finance and Corporate Operations of the OSDC.

#### The Proper Officer for Part VA of the 1972 Local Government Act

- 3.11. A "Proper Officer" under Part VA of the 1972 Local Government Act is the officer a local authority designates to carry out specific statutory functions. This post has specific duties as a Proper Officer under the Part VA of the Local Government Act 1972 (Access to information) and under the Corporation's Standing Orders.
- 3.12. The Proper Officer has duties in relation to public access to meetings and related documents. Specific duties are:
- excluding from the copies of reports provided to the public those reports or parts of reports which relate to items during which, in their opinion, the meeting is likely to be held in private; and
  - where the minutes for the private part of the meeting do not provide members of the public with a reasonably fair and coherent record of the meeting (because they will exclude exempt information), making a summary of decisions taken but in such a way as not to disclose exempt information. This means in practice a separate summary of the private part of the meeting for public consumption.
- 3.13. The Board is asked to approve the appointment of Philip Graham as Proper Officer for the Corporation.

#### Ex officio members to the Board

- 3.14. An ex officio board member is someone who serves on a board or committee not by election or appointment, but automatically because they hold another specific office or position. The OSDC Standing Orders provide for the Chair of the Board to appoint ex officio members to the Board. Ex officio members have the right to participate fully in Board discussions and receive all papers (including confidential papers) but shall not have the right to vote.
- 3.15. Board members are invited to approve the appointment of Dee Corsi, Chief Executive, New West End Company as an ex-officio member to the Board.

#### Observers to the Board

- 3.16. The OSDC Standing Orders provide for the Chair of the Board to occasionally appoint observers to attend meetings of the Board. Such an observer shall be entitled to receive notice of, and all papers for, and to attend and speak (but not vote) at, all such meetings unless they have a direct or indirect interest in the matter under consideration.
- 3.17. Board members are invited to approve the appointment of Elliott Ball, Director of Group Finance and Performance (Greater London Authority) as an observer to the Board.

#### **4. Issues for Consideration**

- 4.1. The appointment of individuals to the above roles is urgent, as the OSDC cannot operate without appointments made to these roles.
- 4.2. Appointments to the roles of Proper Officer and Section 127 Officer are statutory roles without which the Corporation cannot operate under current legislation.
- 4.3. A strong and cohesive leadership team is fundamental to the effective functioning of the OSDC and the delivery of the Mayor's ambition for the transformation of Oxford Street. The appointment of experienced leaders provides clarity of direction, continuity of purpose, and effective oversight of organisational performance. Through the exercise of sound judgment and collaborative decision-making, the leadership team will ensure that strategic priorities are delivered efficiently, and that the organisation remains responsive to emerging challenges and opportunities.
- 4.4. Robust financial governance is key for organisational integrity. The appointment of a Section 127 Officer, as required under relevant statutory provisions, ensures that appropriate financial controls, policies, and procedures are in place. This role provides independent assurance to the Board regarding the proper administration of public funds, adherence to financial regulations, and the maintenance of financial sustainability. The Section 127 Officer's oversight supports prudent financial planning, effective risk management, and compliance with all fiscal responsibilities.

#### Risks and Issues

- 4.5. The Proper Officer and Section 127 Officer are statutory roles without which the Corporation cannot operate under current legislation – failing to appoint to those roles pose risks to the lawful operations of the corporation.
- 4.6. The appointment of interim CEO and CFO will ensure the OSDC continues delivering the Mayor's ambitions for Oxford Street at pace and with a properly resourced leadership team in place.

#### **5. Equality Comments**

- 5.1. The OSDC must comply with the Public Sector Equality Duty under section 149 of the Equality Act 2010 which means it must when carrying out its functions have 'due regard' to the need to eliminate unlawful discrimination, harassment and victimisation, as well as to the need to advance equality of opportunity and foster good relations between people who share a protected characteristic and those who do not.
- 5.2. This involves having due regard to the need to remove or minimise any disadvantage suffered by those who share a protected characteristic or one that is connected to that characteristic; taking steps to meet the different needs of such people; and encouraging them to participate in public life or in any other activity where their participation is disproportionately low. The protected characteristics and groups are age, disability, gender reassignment, pregnancy and maternity, race, gender, religion or belief, sexual orientation and marriage/ civil partnership status. Compliance with the Equality Act may involve treating people with a protected characteristic more favourably than those without the characteristic. The duty must be exercised with an open mind and at all times when OSDC exercises any of its functions

- 5.3. The [Mayor's Equality, Diversity and Inclusion Strategy](#) clearly states that the GLA Group will recruit or appoint to non-executive boards and advisory panels in a way that better reflects London's diversity.
- 5.4. The recruitment process for the CEO, CFO and members of the OSDC Board required candidates to complete a diversity monitoring form. The OSDC welcomed applications for all its activities from individuals regardless of ethnicity, religion, sexual orientation, gender, social background, age or disability. The recruitment campaign was carried in accordance with the GLA's Disability Confident Scheme.

## **6. Financial Implications**

- 6.1. All financial implications associated with the recommendations in this report will be accommodated within the OSDC Budget.

## **7. Legal Implications**

- 7.1. In appointing a member of an MDC, the requirements of Schedule 21 Localism Act 2011 must be complied with. In particular, paragraph 3 of Schedule 21 provides that before an MDC appoints staff (with the Chief Executive being a member of staff) it must obtain the Mayor's agreement to the terms and conditions on which the appointments are to be made. Such agreement has been obtained. Section 127 of the GLA Act 1999 requires each functional body (of which the OSDC is one) to appoint a person who shall be responsible for its financial affairs and sets out the duties of that person. The duties of the Proper Officer are set out in Part VA of the Local Government Act 1972 and relate to functions covering the despatch of papers and access to information under the 1972 Act.

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**List of appendices to this report:** None.

**List of background papers to this report:** None.

### **Contact Information:**

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## Board name: Oxford Street Development Corporation (OSDC) Board

<b>Title of report:</b>	<b>Standing Orders of the Board, Scheme of Members Allowances, Expenses and Benefits Framework and GLA Use of Resources Policy</b>
<b>Report of:</b>	<b>Chair of the Board</b>
<b>Date:</b>	<b>7 January 2026</b>
<b>Public Access:</b>	<b>This report will be considered in public.</b>

### 1. Summary

- 1.1. This paper invites the Board to approve and note a number of documents determining Members' conduct and remuneration, their capacity to claim certain expenses/benefits and the conducting of Board affairs more broadly, including during the pre-election period.
- 1.2. The OSDC Board Standing Orders include provisions for the calling and conduct of meetings, declarations of interest, the production of minutes, the service and signature of documents and other matters relating to the operations of the Board.
- 1.3. The OSDC Scheme of Allowances sets out Board and Committee Members' allowances, and the OSDC Expenses and Benefits Framework explains how and when Members and staff can claim expenses and benefits. The Greater London Authority (GLA) Use of Resources policy outlines the mandatory guidelines for employing the authority's resources, facilities, and public funds in a legal, objective, and politically neutral manner. The policy applies to GLA Group functional bodies all year round.
- 1.4. Part VI of the Use of Resources policy provides guidance to GLA Group functional bodies in relation to the use of resources during the pre-election period.

### 2. Recommendations

The Board is invited to:

- 2.1. **Approve** the adoption of Standing Orders in the form attached as **Appendix A**, subject to consultation with the Mayor; and **noting** that any future changes to the Standing Orders would be subject to consultation with and approval by the Mayor;
- 2.2. **Endorse** and **adopt** the Scheme of Board Members Allowances proposed by the Mayor in the form attached as **Appendix B**, **noting** that any future changes to the rates and eligibility criteria for Board Member allowances would be subject to consultation with and approval by the Mayor;
- 2.3. **Note** the additional provisions relating to Members allowances and benefits approved by the Mayor in the OSDC's Expenses and Benefits Framework in the form attached at **Appendix C**; and **adopt** the Expenses and Benefits Framework in full – including

provisions applying to the OSDC staff. The Board should **note** that future changes to staff allowances and benefits can be made by the Board with approval from the Mayor. The Mayor is solely responsible for setting the rates and eligibility criteria for Members' allowances and other benefit; and

- 2.4. **Note** the GLA Use of Resources Guidance, specifically part VI applying to GLA Group functional bodies as attached at **Appendix D**.

### 3. **Background**

#### OSDC Standing Orders

- 3.1. Schedule 21 paragraph 6 of the Localism Act 2011 gives the power to the Corporation, subject to any directions given by the Mayor, to decide its own procedure and the procedure of any committees and sub committees. Standing Orders have been drafted to set out the provisions for the calling and conduct of meetings, declarations of interest, the production of minutes, the service and signature of documents, and also include the Members' Code of Conduct and the specification of Registrable Interests.
- 3.2. Standing Orders are subject to the requirements of the general law applicable to the Corporation including the arrangements for admission of the public to meetings and access to documents in Part VA of the Local Government Act 1972 (as amended). These provisions are not repeated in these Standing Orders, but the time periods set out in them follow what is required by the 1972 Act.
- 3.3. The OSDC Governance Direction requires there to be consultation with the Mayor before adopting or making any significant changes to the Standing Orders. The Executive Director, Good Growth - or such other specified senior member of GLA staff authorised under the Mayoral Decision-Making in the GLA and GLA Financial Regulations - in consultation with the Chief Finance Officer (where the exercise of the delegation involves a material financial matter) has delegated authority to exercise the Mayor's functions under the Governance Direction.
- 3.4. The Board is invited to approve the adoption of Standing Orders attached as **Appendix A, subject** to consultation with the Mayor.

#### The OSDC Scheme of Allowances for Members

- 3.5. Schedule 21 paragraph 4 of the Localism Act 2011 provides that a Mayoral Development Corporation may pay travelling and other allowances to its members, and that the Mayor shall determine the rates and eligibility for such payments.
- 3.6. The Mayor is responsible for approving rates and eligibility criteria for Board members, as set out in the Scheme of Members' Allowances. The Mayor has approved the OSDC Scheme of Members' Allowances in the form attached as **Appendix B** for the purposes of the 2011 Act.
- 3.7. The Board is asked to **endorse** and **adopt** the proposed OSDC Scheme of Members' Allowances, noting that any future changes to the rates and eligibility criteria for Board member allowances would be subject to consultation with and determination by the Mayor.
- 3.8. Going forward, the OSDC Scheme of Members' Allowances can be amended by the Board to reflect changes to rate and eligibility criteria made by the Mayor, in accordance with the OSDC Governance Direction (**Appendix E**).

### The OSDC Expenses and Benefits Framework

- 3.9. The proposed Expenses and Benefits Framework in the form attached as **Appendix C** contains the rules for payment of expenses and benefits connected with work to the OSDC members (Board and Committee) and staff.
- 3.10. Schedule 21 paragraph 4 of the Localism Act 2011 provides that the OSDC can determine the rates and eligibility criteria for payments made to staff, with the Mayor's agreement. As such the Mayor must agree the proposed Expenses and Benefits Framework as this involves the payment of travel and other allowances to staff.
- 3.11. The Board is asked to approve the proposed OSDC Expenses and Benefits Framework, which has been approved by the Mayor.
- 3.12. Going forward, the OSDC Expenses and Benefits Framework can be amended (in so far as it relates to staff) by the Board with agreement from the Mayor, in accordance with the OSDC Governance Direction. Where changes relate to Board members, the decision rests with the Mayor as noted above.

### GLA Use of Resources Guidance

- 3.13. The GLA Use of Resources policy is a set of guidelines that dictate how the GLA's resources, facilities, and public money should be used. The policy ensures resources are used lawfully, objectively, and for public purposes, while maintaining political impartiality. The policy applies to GLA Group functional bodies all year round.
- 3.14. Part VI of the GLA Use of Resources Policy contains specific guidance on publicity and communications material in the period leading up to an election for all the bodies that make up the GLA Group and, as such, the OSDC.
- 3.15. The purpose of this section of the guidance is to ensure basic consistency in terms of the approach taken and advice given in respect of publicity and communications material issued by the GLA Group bodies during the pre-election period relating to elections. This period is the time from the date the notice of the election is published to polling day, which must be the 25th day before polling day, disregarding weekends and bank holidays.
- 3.16. The Board is invited to review and note the GLA Use of Resources Guidance.

## **4. Issues for Consideration**

- 4.1. The adoption of the Standing Orders, Scheme of Members' Allowances and Expenses and Benefits Framework is urgent, as they will allow the OSDC Board to operate in line with governance and legal requirements under the Localism Act 2011.

### Risks and Issues

- 4.2. Without internal frameworks in place to ensure the OSDC can be run effectively, and that members remuneration and expenses and benefits are set out transparently and with regard to public value, the risks of inefficient operations and financial mismanagement are heightened. The adoption of these documents by the OSDC Board will mitigate against these risks, and will ensure the Board is able to govern the whole organisation in line with legal and governance requirements.

- 4.3. Without adequate controls in place, GLA Group bodies and their staff/members run the risk of misusing public resources for unlawful and inadequate purpose.

## **5. Equality Comments**

- 5.1. OSDC must comply with the Public Sector Equality Duty set out in section 149 Equality Act 2010 when carrying out its functions. This means it must have 'due regard' to the need to eliminate unlawful discrimination, harassment and victimisation, as well as to the need to advance equality of opportunity and foster good relations between people who share a protected characteristic and those who do not.
- 5.2. This involves having due regard to the need to remove or minimise any disadvantage suffered by those who share a protected characteristic or one that is connected to that characteristic; taking steps to meet the different needs of such people; and encouraging them to participate in public life or in any other activity where their participation is disproportionately low. The protected characteristics and groups are age, disability, gender reassignment, pregnancy and maternity, race, gender, religion or belief, sexual orientation and marriage/ civil partnership status. Compliance with the Equality Act may involve treating people with a protected characteristic more favourably than those without the characteristic. The duty must be exercised with an open mind and at the time a Decision is taken in the exercise of OSDC's functions.

## **6. Financial Implications**

- 6.1. All financial implications associated with the recommendations in this report will be accommodated within the OSDC Budget.

## **7. Legal Implications**

- 7.1. The Standing Orders are consistent with the legislative framework for the OSDC (in particular the Local Government Act 1972, the GLA Act 1999 and 2007, and the Localism Act 2011), but the Standing Orders do not seek to replicate the provisions of those Acts. Pursuant to Schedule 21 paragraph 8 of the Localism Act 2011, the Corporation can regulate its own procedures (subject to any legislative requirement or direction by the Mayor). The legal requirements applicable to the payment to Members and staff of remuneration, travelling and other allowances and sums by way of pensions and gratuities are set out in Schedule 21 paragraph 4 Localism Act 2011 and the recommendations set out in this paper reflect those requirements.

### **List of appendices to this report:**

- **Appendix A** – OSDC Standing Orders
- **Appendix B** – OSDC Scheme of Board Members Allowances
- **Appendix C** – OSDC Expenses and Benefits Framework
- **Appendix D** – GLA Use of Resources Policy
- **Appendix E** – OSDC Governance Direction



**List of background papers to this report:** None.

**Contact Information:**

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# Oxford Street Development Corporation (OSDC) Standing Orders

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## Background

- 1.1 These Standing Orders were submitted for approval to the Oxford Street Development Corporation (OSDC) at its inaugural Board meeting on 7 January 2026 and may be subsequently revised from time to time pursuant to the power of the Corporation in schedule 21 of the Localism Act 2011, subject to any directions given by the Mayor, to decide its own procedure and the procedure of any committees and sub-committees.
- 1.2 These Standing Orders are subject to the requirements of the general law applicable to the Corporation including the arrangements for admission of the public to meetings and access to documents in Part VA of the Local Government Act 1972 (as amended). These provisions are not repeated in these Standing Orders but the time periods set out in them follow what is required by the 1972 Act.

## 2. Definitions

- 2.1 In these standing orders the following expressions shall have the meanings assigned to them unless otherwise indicated.

“the Act”	means the Localism Act 2011.
“Board”	means the Members of the Corporation for the time being.
“Chair”	means the Chair of the Corporation or in relation to a Committee the Chair for the time being of the Committee appointed by the Corporation or in relation to a Sub-Committee the Chair for the time being of the Sub-Committee approved by the Chair of the Corporation.
“Chief Executive Officer”	means the person for the time being appointed as the Chief Executive Officer of the Corporation.
“Committee”	means a committee established by the Corporation under paragraph 6(1) of Schedule 21 of the Act.
“Connected Person”	means in relation to a Member, a member of his or her family being: <ol style="list-style-type: none"><li>(a) the spouse or civil partner of the Member; or</li><li>(b) a person with whom the Member is living as husband and wife; or</li><li>(c) a person with whom the Member is living as if they were civil partners.</li></ol>

“Corporation”	means the Oxford Street Development Corporation.
“Deputy Chair”	(if any) means a Member of the Corporation appointed by the Board to hold the position of Deputy Chair and to exercise such of the functions of the Chair of the Corporation under these Standing Orders.
“Chief Finance Officer”	means the employee of the Corporation with responsibility for the proper administration of its financial affairs.
“Director of Finance and Corporate Operations”	means the employee of the Corporation appointed as the Director Finance and Corporate Operations / Chief Finance Officer – Section 127 officer – function.
“Electronic means”	in relation to the publication of agendas and reports, means any system where the Members have given consent for the agenda to be transmitted in electronic form to a particular electronic address.
“Legal Adviser”	means the person or body appointed as the Corporation’s legal Adviser.
“GLA”	means the Greater London Authority.
“Mayor of London”	means the Mayor of London as defined in the Greater London Authority Act 1999.
“Member”	means a member of the Corporation’s Board for the time being and in relation to a Committee or Sub-Committee includes a member of the Committee or Sub-Committee who is not a member of the Corporation.
“Members’ Code of Conduct”	means the Code of Conduct for Members.
“Observer”	means a person who is not a Board member who has been appointed by the Board to participate in its meetings (subject to having no direct or indirect interest in the matter under consideration) is entitled to speak (but not vote) and to receive agendas and reports for meetings.
“Planning Committee”	means a committee of the Corporation established with delegated powers to determine applications for planning permission and other matters.

“Registrable Interest”	means an interest of a kind set out in the Code of Conduct for Members.
“Sensitive Interest”	means a Registrable Interest whose nature is such that the Member and the Chief Executive Officer consider that disclosure of the interest to the public could lead to the Member or a Connected Person being subject to violence or intimidation.
“SO”	means Standing Order.
“Sub-Committee”	means a Sub-Committee established by a Committee under paragraph 6(2) of Schedule 21 of the Act.
“Substitute Member”	means a person identified by the Corporation as a substitute member of a Committee or a Sub-Committee with the approval of the Board and the Mayor.

### **3. Membership**

- 3.1 The Mayor shall approve the nomination and recruitment process of Board members.
- 3.2 The Board’s Chair shall be the Mayor or a person appointed by the Mayor.
- 3.3 In the absence of the Chair at a meeting of the Board, the Deputy Chair shall act in his place or (if absent or a Deputy Chair is not in post) the remaining members shall elect one of themselves to chair the meeting.
- 3.4 Secretary: The Secretary to the Board shall be any such person appointed by the Chief Executive Officer.

### **4. Calling Meetings**

- 4.1 An ordinary meeting of the Board may be convened by:
  - (a) the Chair; or
  - (b) by not less than one third of the Members of the Board by sending to the Chief Executive Officer a requisition stipulating the business to be transacted at the meeting.
- 4.2 The Proper Officer will give to the Members and Observers not less than five clear days’ notice of a meeting of the Board convened under Standing Order (SO) 4.1 unless it is an extraordinary meeting. Where an extraordinary meeting is convened with less than five clear days’ notice, the reasons for urgency shall be stated in the notice.

- 4.3 The notice of any Board meeting will give the date, time and place of each meeting and will set out the business to be transacted. Reports relating to the business to be transacted at the meeting will also be sent to Members and Observers with the notice of the meeting or as soon as practicable thereafter except where the Proper Officer has notice that a Member has a Registrable Interest in the business to which the report relates.
- 4.4 Members will be sent agendas, reports and other related documents by electronic means unless they request them to be sent in hard copy, in addition to or instead of the electronic copy, or agree with the Proper Officer alternative arrangements for accessing the documentation.
- 4.5 Provided that the agenda and/or papers for a Meeting have been dispatched in accordance with the Standing Orders, or by an alternative method specified by the Proper Officer, their non-receipt by any Member or Observer shall not invalidate the business transacted at that Meeting.
- 4.6 If a report is not available at the time an agenda is published, then a supplementary agenda will be published with the report as soon as possible thereafter (if published on less than five clear working days' public notice, the items of business on the supplementary agenda shall be treated as being urgent business).
- 4.7 If withdrawn before the date for despatch of the agenda by its proposer and seconder by notice in writing to the Proper Officer, the notice of motion or notice of amendment is not required to be included on the agenda.
- 4.8 Copies of the agendas and reports for a meeting shall be open for public inspection by being:
- (a) published on the Corporation's website; and
  - (b) available in hardcopy for collection by members of the press and public from the reception of the building at which the meeting is to take place (subject to practical considerations such as the number of copies which can be reasonably produced).
- 4.9 Agendas for meetings (other than a meeting convened under SO 4.1(b)) shall be prepared and issued by the Proper Officer following consultation with the Chair of the relevant body. Agenda items for meetings convened under SO 4.1(b) shall be limited to the business identified in the requisition for the meeting.
- 4.10 A meeting of a Committee or Sub-Committee may be convened by the Chair of the relevant Committee or Sub-Committee or by the Chief Executive Officer after consultation with the Chair and the provisions of SOs 4.2 and 4.3 shall apply.

## **5. Conduct of Meetings**

- 5.1 Subject to the provisions of these Standing Orders, the Board, a

Committee or Sub-Committee may otherwise regulate their meetings in such manner as they think fit.

- 5.2 The Planning Committee, when established and subject to parliamentary process, shall make and publish arrangements for members of the public or representatives or interested organisations to address the Committee on specific applications.
- 5.3 Procedural issues arising at a meeting that are not the subject of a particular Standing Order shall be decided by a simple majority of the Members present and voting. In the case of an equality of votes, the Chair of the meeting shall have a second or casting vote.
- 5.4 Any meeting of the Board, a Committee or Sub-Committee may include Members who participate at the physical place at which the meeting is called and other Members who are not so present but may participate in its proceedings by remote means ("Remotely Participating Member(s)") provided that:
- (a) a quorum of Members exists in person at the physical place at which the meeting was called;
  - (b) a Remotely Participating Member may not vote on any business before the meeting (including where that person is the Chair);
  - (c) each Remotely Participating Member may participate in the business of the meeting by any means (including by telephone conferencing, video conferencing, live web-cast or any other communications equipment) which enables him or her:
    - i. to see and/ or hear each of the other participating Members) addressing the meeting; and
    - ii. if they so wish, to address all of the other participating Members simultaneously
  - (d) each Remotely Participating Member announces to the other participating Members when they join and leave the meeting
  - (e) where the meeting is open to the public, members of the public are able to hear and identify any Remotely Participating Members.

Subject to SO 5.4(a) above.

- 5.5 The quorum at a meeting of the Board for the transaction of business shall be half of the Members in office rounded down in the event of an odd number. The quorum for a meeting of a Committee or Sub-Committee other than the Planning Committee, when established subject to parliamentary process, shall be two Members of the Committee or, if greater, one third of the number of Members of the Committee in office. The quorum for a meeting of the Planning Committee shall be three Members of the Committee.
- 5.6 The relevant Chair, shall, if present and willing, preside at all meetings of the Corporation or a Committee or Sub-Committee, but if no Chair has been appointed, or if:



they are not present within fifteen minutes after the time fixed for holding the meeting or is unwilling to act as Chair of the meeting, in the case of a meeting of:

- (a) the Corporation, the Deputy Chair shall chair the meeting (if in post);
- (b) a Committee or Sub-Committee, the Member of the Committee or Sub-Committee approved by the Chair of the Corporation shall chair the meeting,

or if they are not present, not in post, or is unwilling to chair the meeting, the Members present shall choose one of their number to act as Chair of the meeting.

5.7 If a question arises at a meeting of the Corporation or a Committee or Sub-Committee as to the right of a Member to vote, the question shall be referred to the Chair of the meeting and their ruling in relation to any Member other than themselves is final and conclusive. In relation to the Chair of the meeting, the question shall be decided by resolution of the other Members.

5.8 \* If in the Chair's opinion (including where it is brought to the Chair's attention by any person) a Member, other participant or any member of the public or press:<sup>1</sup>

- (a) persistently disregards the Chair's rulings;
- (b) behaves improperly or offensively; or
- (c) wilfully obstructs the meeting's business;
- (d) then the Chair shall warn the person or persons concerned ("the transgressor") about their behaviour and shall additionally consider whether it would be appropriate to exclude that person(s) from the remainder of the meeting.

5.9 \* It shall be at the Chair's discretion to decide whether it is appropriate to ask the transgressor(s) to explain or apologise for their behaviour and whether an undertaking from the transgressor not to repeat their misconduct is sufficient in the circumstances.

5.10 \* Notwithstanding the above, if the Chair however considers the transgressor's misconduct to be sufficiently serious then the Chair may straight away direct the transgressor(s) to not participate any further in the meeting and to immediately:

- (a) leave the physical venue where the meeting is being held; and
- (b) disconnect (or be disconnected) from the meeting if held virtually.

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<sup>1</sup> The paragraphs indicated with an asterisk (\*) shall apply to the Committees and Sub-Committees and their members as they apply to the Board and its members with such alterations as the Secretary considers necessary in the circumstances.

- 5.11 \* The Chair shall normally make the directions described in SO 5.10 above where the transgressor's(s) behaviour involves serious misconduct as described in SO 5.12 below.
- 5.12 \* Serious misconduct includes (without limitation) behaviour that may be regarded as being reasonably likely to be perceived by someone as involving any of the following, even where it was unintentional or not intentionally directed at any specific person:
- (a) the bullying, victimisation or harassment of any person, where "harassment" is behaviour that has the purpose or effect of violating a person's dignity or creating an intimidating, hostile, degrading, humiliating or offensive environment for them including by reference to any person's protected characteristics under the Equality Act 2010 (age, disability, gender reassignment, pregnancy and maternity, race, religion or belief, sex, sexual orientation, marriage and civil partnership); or
  - (b) conduct that is otherwise in breach of the Equality Act 2010 or the Corporation's Code of Conduct.
- 5.13 \* The transgressor(s) shall immediately comply with the Chair's directions under SO 5.10 above and if necessary the Chair may adjourn the meeting for a period, clear the venue or relocate where the meeting is held for the purpose of enforcing their ruling.
- 5.14 \* The minutes of the meeting shall record any actions taken under SO 5.8 as above.

## **6. Procedural and Reporting Arrangements**

- 6.1 The Board shall be entitled to appoint Observers to attend meetings of any Board or Committees or Sub-Committee. Such Observers shall be entitled to receive notice of, and all papers for, and to attend and speak (but not vote) at, all such meetings unless they have a direct or indirect interest in the matter under consideration. (If a Board Member cannot attend a particular Board meeting then the Board may appoint a person nominated by the absent member to be an Observer for that particular meeting.)
- 6.2 The Board shall also be entitled to appoint ex officio members and observers. Ex officio members and observers have the right to participate fully in Board discussions and receive all papers (including confidential papers) but shall not have the right to vote.
- 6.3 \* The Chair may authorise the Chief Executive Officer to issue invitations to others to attend meetings generally or in specific cases.
- 6.4 \* Unless otherwise agreed by the Chair for reasons permitted under Part VA of the 1972 Act, notice to each Board member confirming the venue, time and date, together with an agenda of items to be discussed and reports (if available), shall be forwarded to each Board member no later than a clear five days before the date of the meeting. Supporting reports

or papers shall be sent to Board or Committee members and at the same time or as soon as available.

- 6.5 \* The Secretary (or a nominated deputy) shall minute the proceedings and resolutions of all Board and Committee meetings, including recording the names of those present and in attendance.
- 6.6 \* The Secretary (or a nominated deputy) shall promptly circulate the minutes of the meetings to all Board and Committee members for their approval at the next meeting.

**\* The Board shall regularly review its own performance, constitution and terms of reference to ensure it is operating at maximum effectiveness.**

## **7. Committees and Subordinate bodies**

- 7.1 The Board may establish Committees, Sub-Committees and any other subordinate bodies as it deems appropriate.
- 7.2 The Board shall appoint members to its Committees and subordinate bodies which shall include, but not be limited to:
  - (a) Planning Committee, when established – subject to parliamentary process
  - (b) Audit and Risk Committee.
- 7.3 The appointment of any member of a Committee or Sub-Committee who is not a member of the Board must be approved in advance by the Mayor.
- 7.4 The Board will approve and review their Terms of Reference.
- 7.5 The Board shall determine the quorum for Committee and Sub-Committees.
- 7.6 The Board shall agree the frequency of Committee meetings, their reporting arrangements and Terms of Reference.
- 7.7 The Board shall approve the appointment and attendance of named Substitute Member(s) to attend, speak and vote in the absence of a named member of a Committee and/or Sub-Committee, other than the Planning Committee (which shall approve its own procedures in respect of Substitute Members), subject to the appointment of the Substitute Member being approved, in advance of serving on any committee, by the Mayor (as required by the Localism Act 2011), unless the Substitute is a Board Member) and to that person having received training in the relevant business of the Committee. A substitute may exercise all the rights of the person they substitute for, including the right to speak and vote (subject to having no direct or indirect interest in the matter under consideration).

## **8. Amendments**

- 8.1 Any of the above procedures and terms of reference may be altered or amended from time to time by resolution of the Board but may not be moved at a meeting without prior notice to its Members. Notice shall be given of the proposed alteration(s) in a paper for the meeting of the Board at which they are to be discussed.

## **9. Voting**

- 9.1 All questions or matters coming before, or to be decided by, the Board or its Committees and Sub-Committees shall be decided by a majority of the members of the body in question present and voting at the meeting. In the case of an equality of votes, the person chairing the meeting shall have a second or casting vote. (The foregoing provisions are subject to any provision to the contrary contained in this or any other enactment.)
- 9.2 Subject to the second or casting vote of the person chairing the meeting, each member of shall have one vote.
- 9.3 Any member may require the Chair to put a question or other matter to a vote. Unless a vote is held then the Board shall be regarded as having made a decision without opposition.
- 9.4 Any proposition put to the meeting may be subject to an amendment that has been proposed and seconded; if not accepted by the Chair the amendment shall be put to the vote and if carried shall replace or correspondingly amend the original proposition.

## **10. Frequency of Meetings**

- 10.1 The Board will meet at such frequency as determined by the Chair. Meetings of the Board shall be convened by the Secretary at the request of the Chair.

## **11. Access to Information**

- 11.1 The Board will consider items of business and permit the press and public to be present in accordance with the requirements and procedures of Part VA of the Local Government Act 1972 which applies to meetings of the Board and its committees, and provides for the publication of their agendas, reports and minutes. (The Chief Executive Officer shall be the Proper Officer for the Purposes of Part VA of the 1972 Act).

## **12. Purpose of the Board**

- 12.1 To ensure the efficient and effective discharge of the OSDC's functions and to deliver the Mayor's ambitions for Oxford Street.
- 12.2 The Board will take decisions in accordance with the law, its Standing Orders and (where applicable) the Scheme of Delegations.

12.3 The Board will monitor and advocate the delivery of the OSDC's delivery programme and objectives.

12.4 In particular the Board will:

- (a) provide entrepreneurial leadership of the OSDC operating within its overall statutory framework.
- (b) provide the necessary leadership and decision making to achieve the comprehensive regeneration of the Oxford Street Mayoral Development Area.
- (c) provide prudent and effective controls appropriate to a body responsible for the use of public funds, which ensure that high standards of corporate governance and financial management are observed and which enable risk to be assessed and managed.
- (d) ensure the necessary financial and human resources are in place for the OSDC to achieve its objectives.
- (e) establish and take forward the strategic aims and objectives of the OSDC consistent with its overall strategic direction.
- (f) Ensure that effective arrangements are in place to provide assurance on risk management, governance and internal control. The Board is expected to assure itself of the effectiveness of the internal control and risk management systems
- (g) set the OSDC's values and standards and ensure that the objectives and obligations to others are understood and met.
- (h) prepare an annual budget and capital spending plan for each financial year for consideration by the Mayor in accordance with the Mayor's annual budget timetable and procedure.
- (i) as soon as practicable after the end of each financial year ensure that an annual report is prepared by the OSDC including the audited accounts for submission to the Mayor and the London Assembly.
- (j) ensure that proper regard is had to any guidance given by the Mayor as to the exercise of the OSDC's functions and it complies with any direction made by the Mayor.

### **Role of the Chair**

The Chair's role is to enable and lead the Board. This role is crucial to the effectiveness of the organisation. The Chair is responsible for leading the Board, ensuring it discharges its responsibilities effectively and in the public interest.

### **Term of appointment**

The Chair is appointed by the Mayor for a period of up to 4 years, which may be renewed for a second term. This may be further extended in exceptional circumstances.

## **Main responsibilities**

The Chair is required to provide leadership and challenge to the organisation through delivery of the following responsibilities:

- Ensuring that the Board, in reaching decisions, takes proper account of the law, Board Standing Orders and (where applicable) the Scheme of Delegations guidance.
- 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 has responsibility for setting the Board's agenda, ensuring that the Board conducts its business in an open and transparent manner, that all Board members are able to participate fully in discussions and decisions taken by the Board and ensuring constructive relations between executive and non-executive and between all participants at the Board. The Chair reviews the effectiveness of individual Board members and of the Board as a whole on an annual basis.

The Chair represents the Board to stakeholders and the general public, ensuring public confidence is retained.

## **Accountability**

The Chair is accountable to the Mayor.

## **Role of the Deputy Chair**

The Chair can appoint a Deputy Chair. The Deputy Chair is expected to work with the Chair and other Board Members to resolve significant issues.

## **Term of appointment**

Board Members are appointed for a term of up to four years, at the Mayor's discretion. Members normally serve a maximum of two terms. Please see the GLA's [Protocol on Mayoral appointments](#) for further details.

## **Responsibilities**

The Deputy Chair (if any) will:

- Chair Board meetings in the absence of the Chair and otherwise deputise for them in their absence.
- Act as a sounding board for the Chair on important matters which require reflection and a second opinion.
- Act as a sounding board for other Board members.
- Represent the OSDC at public events or other meetings, as agreed by the Chair.

## **Accountability**

The Deputy Chair is accountable to the OSDC Chair.

## **The role of Board Members**

Board Members, with the Chair, have responsibility for fulfilling the purposes of the Board as set out in the Standing Orders.

### **Term of appointment**

Members of the Board are appointed for a period of up to four years, renewable up to a maximum tenure of eight years, on the basis that they possess a range of skills and experience relevant to the OSDC's business.

### **Main responsibilities**

While the Board is empowered to make decisions, the members do so collectively, in full session. Each member has equal responsibility to participate in Board discussions and decisions; and then to abide by the collective decision of the Board.

The Board delegates executive responsibility to the Chief Executive Officer; and, through the Chief Executive Officer, to the Senior Management Team. It remains the job of the Board, individually and collectively, to challenge the Executive to achieve high performance, to seek assurance that what is claimed is being done and achieved, and that actions taken and processes put in place are effective in achieving what was intended.

### **Accountability**

Board Members are accountable to the Chair.

## **The role of the Committee Chair**

The Committee Chair's role is to enable and lead the Committee that supports the work of the Board.

### **Term of appointment**

The term of appointment for the Committee Chair is at the discretion of the OSDC Chair.

### **Main responsibilities**

The Committee Chair shall lead the work of that committee in accordance with the committee's terms of reference.

### **Accountability**

The Committee Chair is accountable to the OSDC Chair.

## **The role of the Committee Member**

### **Role**

The Committee Member is appointed to committee membership to provide advice and comment on areas of committee responsibility.

**Term of appointment**

The term of appointment to the Committee is at the discretion of the Committee Chair, in conjunction with the Chair of the OSDC.

**Main responsibilities**

The Committee Member shall use their experience and expertise to support the work of the committee in accordance with the committee's terms of reference.

**Accountability**

For the work of the committee, Committee Members shall be accountable to the Chair of the Committee.

**13. Minutes and Records of Decisions**

- 13.1 Minutes of the proceedings of a meeting of the Board, or any subordinate body shall be recorded in accordance with provisions of Part VA of the Local Government Act 1972 (as amended).
- 13.2 Any such minutes shall be signed at the next suitable meeting of the Board, Committee or Sub-Committee by the Chair of, or person presiding at, that meeting. Where the minutes have been prepared but no further meeting of relevant Committee or Sub-Committee has been scheduled, those minutes shall be presented to the next suitable meeting of the Board for approval.

**14. Conflict of Interests**

- 14.1 A Member or an employee of the Corporation acting under delegated powers, shall as soon as is reasonably practicable after making a decision deliver a signed copy of that decision to the Chief Executive Officer. The decision must include a record of any conflict of interest declared by a Member who is consulted by the Member or employee in relation to the decision in a manner consistent with the procedures approved from time to time by the Chief Executive Officer and in alignment with the GLA Group and the OSDC's Register of Interest guidance.

**15. Members' Conduct**

- 15.1 The Members' Code of Conduct has been determined by the Mayor of London as part of the Terms of Appointment of Board, Committee and Sub-Committee members of the Corporation.
- 15.2 The Chief Executive Officer must:
  - (a) establish and maintain a register of the interests of Members notified to them by Members in writing;
  - (b) ensure that that a copy of the register (excluding any Sensitive Interests) is available for inspection by the public at the principal offices of the Corporation during the usual hours of opening for



business and published on the Corporation's website; and

- (c) give effect to any changes to the Registrable Interests of a Member notified to him/her by the Member in writing.

- 15.3 A Member shall notify the Chief Executive Officer in writing of their Registrable Interests if any within 28 days of (a) the adoption of these Standing Orders and (b) the Member accepting his / her appointment as a Member and shall thereafter notify the Chief Executive Officer in writing and in any event no later than 28 days after they become aware of or ought to have become aware of the change.

## **16. Proper Officer**

- 16.1 The officer appointed as Clerk to the OSDC shall discharge the duties of the Proper Officer under Part VA of the Local Government Act 1972 (Access to Meetings and Documents) as applied to the Corporation.

## **17. The Seal**

- 17.1 The Board shall adopt a seal and provide for its safe custody.
- 17.2 The application of the seal is to be authenticated by either the Chair or any other Member of the Corporation. In addition, each of the Chief Executive Officer, the Director of Finance and Corporate Operations, or the Legal Adviser are authorised to authenticate the seal.
- 17.3 The seal shall be used only on the authority of the Board or a Committee or Sub-Committee or by the Chair or employee of the Corporation acting under delegated powers.

## **18. Signing of Documents**

- 18.1 Where any document is necessary to give effect to any decision of the Board, a Committee or Sub-Committee it shall be signed by either the Chief Executive Officer, the Director of Finance and Corporate Operations or Legal Adviser, the Chair or Deputy Chair and one of those four individuals, or any other member of the Executive Management Team or any other employee of the Corporation appointed as per SO 18.2 below.
- 18.2 The Chief Executive Officer may appoint in writing such employees of the Corporation as s/he thinks fit either generally or in specific cases to sign documents, notices, letters or other communications required to discharge the business of the Corporation.

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## **Oxford Street Development Corporation (OSDC) Scheme for Board and Committee Members' Allowances**

### **1. Basic Board Allowance**

- 1.1 With effect from 7 January 2026 (the first meeting of the OSDC Board), and subject to the further provisions of this Scheme, a basic allowance ("the Basic Board Allowance") of £14,000 per financial year is payable to each Board Member, and the allowance for the Chair of the Board is set at £30,000.

### **2. Additional Committee Allowances**

- 2.1 Subject to the further provisions of this Scheme, a Committee Chair's Responsibility Allowance or a Committee Membership Allowance ("together called "Committee Allowance/s") is payable to the Chair and members of Committees (including to those Committee Members who are not Board Members), in addition to any Basic Board Allowance (where applicable),

<b>Position</b>	<b>Actual P.A. (financial year)</b>
Committee Chair's Responsibility Allowance	£4,000
Committee Membership Allowance (members of a Committee other than its Chair)	£2,000

- 2.2 It is anticipated that when planning functions are transferred to the OSDC - subject to parliamentary process – a Planning Committee will be established. Any Independent Planning Committee Members (those Members who are not also Board members) would receive a £6,000 allowance per financial year. An independent Chair of the Planning Committee would receive a £16,000 allowance per financial year. Planning Committee Members/Chair who also sit on the OSDC Board will receive a £2,000 and £4,000 allowance per financial year respectively. These figures are in line with other MDCs' remuneration levels.

### **3. Limit and payment of allowances**

- 3.1 No Board Member (except for the Chair of the OSDC Board) may claim more than £24,000 in any one financial year in respect of the aggregate of their total permitted allowances payable under this Scheme: i.e. Basic Board Allowance, Committee Chair's Responsibility Allowance and/ or Committee Membership Allowance.
- 3.2 The Chair of the OSDC Board may claim no more than £40,000 in any one financial year in respect of the aggregate of their total permitted allowances payable under this Scheme: i.e. Board Allowance, Committee Chair's Responsibility Allowance and/ or Committee Membership Allowance.
- 3.3 Subject to paragraph 4.1 below, the Basic Board Allowance and all Committee Allowances will follow the OSDC four weekly pay cycle, and will be paid at a rate per 4 week cycle of one thirteenth of the annual amount.

- 3.4 If a Member so requests, in writing to the Chief Executive Officer, payment of the Allowance can be made in one lump sum at the end of the financial year, on the first payment day after the end of the financial year concerned.

#### **4. Adjustment of Allowances**

- 4.1 Where the period for which a person is a Member is less than a whole financial year, the Basic Board or pay Committee Allowance (as the case may be) will be reduced to be proportionate to the number of days in the year in which they held the office or position concerned.

#### **5. Waiving Allowances**

- 5.1 Any person entitled to any allowance under this Scheme may elect to forgo all or any of her/his entitlement by giving notice in writing to the Secretary to the Board.

#### **6. Travel and Subsistence Allowances**

- 6.1 A Member of the Board, Committees or the OSDC's subordinate bodies may claim travel and subsistence allowances in accordance with the OSDC Expenses and Benefit Framework (as amended from time to time).

#### **7. Amendment to the Scheme**

- 7.1 An amendment to this Scheme which affects an allowance payable for the year in which the amendment is made may be effective from the beginning of that year.

#### **8. Membership/ employment of Public Bodies and eligibility**

- 8.1 A Member of the OSDC's Board, Committees or its subordinate bodies who is:

- the Mayor or a member of the London Assembly;
- a member of staff of the GLA, including those appointed by the Mayor; or
- an elected representative or an employee of Westminster City Council or the London Borough of Camden

may claim expenses but shall not be eligible to claim the Basic Board Allowance or any Committee Allowance.

- 8.2 A Member of the OSDC's Board, Committees or its subordinate bodies not mentioned in paragraph 8.1 above but who is a member of a statutory or public body of any description or local authority:

- may claim expenses; and
- with the consent of that person's authority/ body concerned, may claim the Basic Board Allowance and/or any Committee Allowance.

# OSDC Expenses and Benefits Framework

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# Part A. Policy

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## 1. Policy statement

1.1 The Oxford Street Development Corporation (OSDC) governance arrangements are designed to ensure:

- we conduct our business in line with the law and proper standards
- public money is safeguarded, properly accounted for and used economically, efficiently and effectively

They also set clear expectations for Board Members, senior management and staff – and in particular that all of us uphold the seven principles of public life: selflessness, integrity, objectivity, accountability, openness, honesty and leadership.

1.2 To that end it is important we have clear rules and procedures for expenses and benefits: so there is clarity about what we can and cannot claim; so we have robust and auditable processes; and ultimately so we get value for money from and account for how we use public funds. That is the purpose of this framework. It applies to everyone at the OSDC: Board and Committee Members where acting in their OSDC roles or otherwise representing the OSDC; and staff.

1.3 The primary principle underpinning the OSDC's approach is that you may only claim for expenses that have been reasonably and wholly incurred in carrying out the business of the OSDC. In most circumstances such expenses will be for travel or subsistence.

1.4 In addition to the guidelines in this document, there may be occasions when you need to exercise your judgement. At all times you must remember we are a public authority that spends taxpayers' money. Ask yourself: 'Could I reasonably justify the cost I'm incurring to a member of the public?'

1.5 Generally speaking, you will need to get approval to incur expenses before doing so. The expenses regime must not be used for the express purpose of circumventing spending and approval processes set out, in particular, in our Financial Regulations. You should not presume an automatic right to the approval of expenses. All approvals need to be given in the context of the OSDC's budget and expenditure priorities.

1.6 There is a helpful quick reference guide to expenses in the Appendix. Speak to the Finance and Governance teams if you have any queries or feedback. Relevant forms are available from the Finance team.

### *Environmental considerations*

1.7 Board and Committee Members and staff must consider using the least environmentally damaging mode of transport for any necessary travel. This includes using the train or bus rather than planes, cars or taxis: trains and buses have lower per passenger emissions. Where reasonable alternatives exist, the OSDC does not support flying, particularly within the UK or to the near continent. The OSDC is committed to the use of public transport: everyone at the OSDC is expected to use

walking, cycling and public transport for work purposes wherever possible.

## 2. Outcomes

2.1 The outcomes sought from this framework are to:

- establish, communicate and embed the OSDC's commitment to managing expenses in a way that is robust, transparent, promotes high standards of behaviour and ensures value for money
- bring clarity to the rules and procedures for expenses and benefits and give practical guidance to Board Members and staff
- ensure the expenses and benefits regime at the OSDC is effective and efficient

## 3. Scope and definitions

### *Scope*

3.1 This framework applies to Board Members and all OSDC staff – whatever their contractual status – and at all times. There are rules too for consultants and those, such as individuals on a work placement at the OSDC.

3.2 The framework is part of a wider set of mutually supporting arrangements for corporate governance at the OSDC. In particular, this document should be read in conjunction with:

- GLA Group Corporate Governance Framework Agreement
- Contracts and Funding Code
- Financial Regulations
- The OSDC's policy on registering and declaring interests and supporting guidance
- The OSDC's commitment to transparency and reporting arrangements, including to comply with the Local Government Transparency Code

### *Definitions*

3.3 This framework is not based on a strict definition of an 'expense' or a 'benefit'. Rather it is simplest to review the contents of this document to get a sense of what is meant by these terms.

3.4 In broad terms, however, an expense is a necessary cost incurred wholly in conducting OSDC business either by an individual directly (i.e. it is paid for in the first instance by the staff member rather than by the OSDC) or outside of the OSDC's usual



purchase ordering process (for example, by using a corporate credit card or through the office equipment ordering system). Often there are particular tax implications or rules.

3.5 This framework does not cover the full range of benefits available to staff. For example, the staff pension scheme and non-monetary benefits are outside of its scope. Rather its focus is the staff loans and the salary sacrifice scheme. It also has something to say on the OSDC's broad approach to benefits, which is that the OSDC does not normally provide benefits – or indeed expenses – that are taxable. There are some notable exception: the Cycle to Work Scheme and the flu jabs.

## 4. Core responsibilities

### *Agreeing and developing the framework*

4.1 The Board is responsible, at a high-level, for determining the OSDC's expenses and benefits regime; therefore, any fundamental changes to the OSDC's expenses and benefits regime must be approved by the Board. This should usually be following consideration of such changes by the Audit and Risk Committee, where practicable, which has a role in supporting the Board in fulfilling its responsibilities in this regard.

4.2 Approving the document at the highest level serves to underpin and communicate the OSDC's commitment to giving effect to the policy statement and outcomes at, respectively, sections 1 and 2 above.

4.3 Note the Mayoral approval is required for changes to this document that bear on the rates and eligibility requirements for staff and Member travel and other allowances. The former are determined by the OSDC but require the agreement of the Mayor. The latter are determined by the Mayor. This approval can be pursued in line with the OSDC Governance Direction.

4.4 Updates to this document will be undertaken periodically, subject to at least a biennial review.

### *Delegated authority*

4.5 Changes to this document that do not impact on the fundamental principles of the regime or significantly expand its scope or the allowances herein, may be approved by the Audit and Risk Committee.

4.6 The Director of Finance and Corporate Operations has delegated authority to:

- make minor drafting, presentational and other non-substantive changes to this document
- amend expenses and benefits rates on an annual basis, having regard to inflation
- adapt processes and forms supporting this framework
- approve exceptional items of expenditure relating to expenses and benefits outside of the procedures set down in this framework, subject to expenses being reasonably incurred in carrying out OSDC business

## *Implementation*

4.7 The responsibility for day-to-day implementation rests with the Director of Finance and Corporate Operations, supported by the Finance and Governance teams. This includes communicating, advising on and administering the OSDC expenses and benefits rules and procedures. To this end they will ensure this framework is supported by clear supplementary guidance and well-understood and effective processes, with appropriate reinforcement, training and support.

4.8 At the directorate and team level, directors and managers have a responsibility to ensure the framework is implemented by staff working to them.

4.9 Everyone at the OSDC is responsible for applying and adhering to the framework.

## *Monitoring, reporting and assurance*

4.10 The Director of Finance and Corporate Operations will monitor the implementation of this framework. They will report to the Audit and Risk Committee, which is responsible for scrutinising the framework and its application, including on any exemptions given to the rules set down within it. All breaches of the regime will be reported to the CEO, who will also deal with any complaints, and summary details will be reported to the Audit and Risk Committee. Where the breach is particularly serious or raise questions about the efficacy of the regime it will be referenced in the Annual Governance Statement.

4.11 The Director of Finance and Corporate Operations will ensure the OSDC meets its transparency commitments pertaining to expenses and benefits. This includes reporting the expenses of the Board and staff to the Audit and Risk Committee at each of its meetings. It means also meeting the broader requirements of the Local Government Transparency Code and Accounts and Audit Regulations and making information available publicly.

4.12 Internal Audit has a role in assuring and testing the application of the OSDC's expenses and benefits regime.

## *Authorising expenses and benefits*

4.13 Pre and in-principle approval must normally be sought as per the table at paragraph 6.4, noting the specific rules and processes for different classes of expenses and benefits cited in this document.

# Part B. General approach to incurring and claiming expenses

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## 5. Overarching principles

5.1 As Part A of this framework makes clear:

- the expenses regime must never be used as means of avoiding the OSDC's ordering systems<sup>1</sup> (i.e. via the SAP finance system, procedures or rules (for example, as set down in the Contracts and Funding Code and Financial Regulations))
- the OSDC does not normally reimburse expenses that are not incurred wholly, exclusively and necessarily in the performance of OSDC business (and nor does it normally provide taxable benefits)
- approval must be sought, wherever possible in advance, for incurring expenses – and in line with this framework
- an automatic right to approval of expenses should not be assumed: approval will be given with reference to not just the principles in this document, but available budget and the OSDC's expenditure priorities
- in all circumstances, the principles of securing value for money and ensuring proper, efficient and effective use of public money must apply

## 6. Procedure for incurring and claiming expenses

6.1 All expense claims must be used through the HR system, the exceptions being foreign travel and procuring travel and accommodation, which have different authorisations and processes.

6.2 The steps to be followed when using the HR system are:

- before incurring expenditure, obtain in principle approval from the relevant authoriser (paragraph 6.4)
- having incurred the expense, retain any and all receipts and other documents providing proof of purchase
- **submit your expense using the HR systems<sup>2</sup> completing all sections of the relevant pages<sup>3</sup> and ensuring you attached the scanned receipts and proof of purchase – otherwise your claim will not be approved**

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<sup>1</sup> So, for example, training courses, conferences, stationery, IT consumables and other such goods and services should not, as a general rule, be purchased on personal or corporate debit/credit cards. Such goods and services should be procured via SAP and the purchase order process. The cost for such goods will not normally be reimbursed to individuals as an expense.

<sup>2</sup> Refer to the detailed guidance available from the finance team

<sup>3</sup> You must first indicate whether your claim is for up to and including £500 or for the greater than that sum. This is to ensure the correct approval process is followed. You must then fill in the page that applies to the type of expense incurred. The main categories are: travel, subsistence, business entertainment, and mileage. There is also a page for other types of expenses.

- the system will automatically request approval from your line manager and you will receive confirmation that it has been approved (or rejected)
- the expense will be reimbursed to you in the next payroll round.

6.3 It is important you submit your expense claim promptly. The OSDC will not reimburse any credit card or bank charges you incur for late or partial payment or for becoming overdrawn. The deadlines for submissions for the payment to be made in the next payroll round are available via the intranet.

### *Authorising expense claims*

6.4 Expenses that are being claimed through the HR system must be authorised as set out below, with an underlying principle being that no individual can sign off their own expenses. The approach to authorisation applies also at the in-principle pre-approval stage and for approving the claim itself (the latter being routed and processed via the HR system).

Claimant and amount	Authorising person
Board and Committee Members and anyone reporting to the CEO	Chief Executive Officer
Chief Executive Officer	Chair, with Director of Finance and Corporate Operations informed
All other staff:	
£500 or over	Chief Executive Officer
Up to £500	Relevant Directors (or CEO for Director-level staff)

6.5 Those in an authorising role should appoint someone to act in their place when out of the office, and in such circumstances that individual may provide approval. If there is no acting approver, then the Director of Finance and Corporate Operations may provide approval.

## 7. Authorising exemptions to this framework

7.1 Claims that fall outside the normal rules and procedures set down in this framework may in certain circumstances be acceptable but must be supported by the relevant authoriser and then discussed with and approved by the Director of Finance and Corporate Operations. In such circumstances, and wherever possible in advance, a note must be made and retained setting out how value for money is being / has been secured and/or why it is or was not possible to comply with the framework.

7.2 Such exemptions will be reported to the Audit and Risk Committee.

## 8. Tax treatment of expenses

8.1 Expenses are exempt from tax where, and only where, incurred wholly, exclusively and necessarily in the performance of OSDC business. This includes travel and subsistence expenses, business entertaining and professional fees and subscriptions to organisations on the [HMRC List 3](#). Staff will not be taxed on the reimbursement of these expenses and there is no requirement to report them to HMRC on the P11D form.

8.2 The OSDC does not normally reimburse expenses that are not incurred wholly, exclusively and necessarily in the performance of OSDC business. Nor does it normally provide taxable benefits. The main exception is the transfer of bicycles to staff at the end of the Cycle to Work agreement. These are taxable benefits and so are reported by the OSDC to HMRC on P11D after the end of each tax year. Employees in receipt of such benefits will receive a copy of the P11D form for their own tax returns.

## 9. Tipping/Gratuities

9.1 Service charges are permitted only on business entertaining and are limited to 12.5 per cent of the total bill within the UK and up to 20 per cent of the total bill overseas, depending on the convention within the country. The claimant must pay for any excess.

9.2 Tips on subsistence and for taxis will not normally be reimbursed. It is recognised, however, there may be exceptions to this rule overseas – taking account of the cultural norms in the territory in question and providing the tip is proportionate. All costs including any tip paid must, however, be supported by a receipt.

# Part C. Approach to specific types of expenses

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## 10. General rules for travel

10.1 Rail travel (excluding within London), air travel and accommodation must be approved and booked in advance wherever possible. Staff members are responsible for organising their own travel arrangements, complying always with the Corporation's purchasing procedures and procurement rules and securing value for money. This will normally entail obtaining and evidencing at least three written quotes.

10.2 There must be a clear business purpose to the travel for it to be a legitimate expense. **Travel to and from your permanent place of work is not, as general rule and subject to a few exceptions detailed below, an expense: you will not be reimbursed for the costs incurred.** Expenses will only be paid where you incur an actual cost.

10.3 If invoices need to be paid in a foreign currency, please notify the Finance team.

## 11. Travelling in the United Kingdom

### *Prioritising public transport*

11.1 The Mayor and the OSDC's Board are committed to the use of public transport: everyone at OSDC is expected to use public transport for work purposes wherever possible. Taxis and private cars should only be used when public transport is unavailable or impractical – and these reasons must be made clear when the claim is submitted. Examples of potentially valid reasons include: time of day / early flights; that it would have taken three hours to get a local bus; conference location on the edge of city. A statement to the effect that 'public transport was not available' without more detailed reasons is not sufficient and will not be accepted.

11.2 The requirement to use public transport extends to transport used by or booked for third parties such as consultants and guests. Again, if a taxi is booked the rationale must be explained.

### *Reclaiming expenses for travelling via TfL services to meetings and other wholly work-related events*

11.3 Claims must be made on the basis of the actual cost you incur. You cannot, for example, claim for a journey covered by your travelcard or that costs you no extra because you have already reached your daily, weekly or monthly cap (as applied by TfL).

Ensure you:

- get agreement for the journey, as per the table at paragraph 6.4.
- retain the receipt, ticket and/or print-out your TfL journey history (all that apply) as proof of expenditure and record the reason for the journey

### *London public transport (i.e. within the Oyster network)*

11.4 Journeys on public transport within London will only be reimbursed up to the cost of the journey applicable when using an Oyster Card or contactless payment – i.e. the ‘capped’ aggregate cost or most cost-effective single journey payment – and where you incur an actual cost. You should avoid paper tickets for travel, which are often more expensive. If in doubt, refer to TfL’s website for [information on fares](#).

11.5 For journeys via cycle and e-scooter hire schemes, the total amount that will be reimbursed is limited to the equivalent cost of using public transport.

11.6 All claims must be supported by a statement showing the journeys undertaken. Oyster and, particularly, contactless cards should be registered via the TfL website to ensure you can use the journey history function.

Examples	Comments
You live in zone 6 and you travel from home directly to a meeting near Marble Arch (zone 1) and then on to Union Street. The entire journey is covered by your travelcard.	This is not substantially different from ordinary commuting and there is no additional cost incurred by you: you cannot make a claim.
You travel from home by train to London Bridge and then by tube to Marble Arch (zone 1) for a meeting. Subsequently you get the tube to Union Street. Your annual rail ticket only covers mainline services into London Bridge.	You have to pay additional fares, which you can claim for. But you can only claim for the tube fares to and from Marble Arch and not the part of the journey into London Bridge. You should use an Oyster Card or contactless payment to ensure the cost of the journey is kept to a minimum.

### *Trains*

11.7 You are expected to travel standard class on trains, except where non-standard class is cheaper. Where an option other than the cheapest is selected, a reason has to be provided why this choice is made.

### *Other circumstances in which travel expenses may be claimed*

11.8 There are some specific circumstances in which the OSDC will pay for travel that is not by public transport and/or is to or from your home.

Travel expense for...	Criteria
Travelling from home to work by taxi late at night	The OSDC will not normally reimburse you for travel to and from home and work. There is, however, an exception to this general rule when you are working late at night. The following conditions must be met:

Travel expense for...	Criteria
	<ul style="list-style-type: none"> <li>late means after 9pm</li> <li>you only work late occasionally and irregularly: not more than 60 times a year and not to a predictable pattern (this relates to tax rules)</li> <li>by the time you are heading home, public transport has stopped, it is in the circumstances not reasonable to expect you to use public transport, or you need a taxi as a reasonable adjustment for a disability</li> </ul>
Travelling by taxi to transport files or equipment related to OSDC business	<p>Such expenses will be reimbursed provided:</p> <ul style="list-style-type: none"> <li>the equipment or files are clearly for OSDC business</li> <li>you do not usually drive to work in your own car</li> <li>it is not practical to use public transport</li> <li>this only happens occasionally or it is a reasonable adjustment</li> </ul> <p>Note: using a taxi to carry files or equipment is a taxable benefit.</p>
Travelling to a temporary workplace	<p>You can claim the cost of travel to/from home to a location other than your permanent workplace (i.e. Union Street) where:</p> <ul style="list-style-type: none"> <li>you must attend that place of work to undertake your OSDC duties</li> <li>the journey is significantly different to your ordinary commute (so you cannot claim for a journey to City Hall if you normally work at Union Street) assuming you did not have a travel card that covered this cost.</li> </ul> <p>You must travel by public transport unless it is not practical or reasonable to do so – and this must be agreed by the authorising officer.</p>

Example	Comment
You go to a meeting in Westminster on behalf of the OSDC at 7pm and this goes on until 9pm. To get there you take the Tube from Southwark, then a bus, followed by a walk. After the meeting, you get a taxi to your home, which is five miles away.	<p>You can claim for the tube and bus fares only if not covered by an existing travelcard and/or they represent an additional cost to you (i.e. not included within daily capping).</p> <p>You can claim for the taxi fare home, but only because it was late at night and it was not practical to use public transport. Under HMRC guidelines, this must not be a regular occurrence.</p>

### *Mileage allowances*

11.9 If you are using your private vehicle rather than a taxi, you will be reimbursed as per the rates determined by HMRC. You must have and provide proof, when seeking



approval, of business insurance – which you, not the OSDC, are responsible for – and secure prior approval to use your own vehicle. Only use a car where it is essential, e.g. carrying heavy files, where no other public transport is available or where the cost of public transport compared to the use of the car is prohibitive. The rules at paragraph 11.8 apply, noting you may not claim expenses for home to work journeys.

## 12. Foreign travel

### *Approval process*

12.1 You must complete and submit to Finance a signed foreign travel approval (FTA) form well in advance of your trip, setting out the details of your journey and the reasons for the trip. On receipt of the fully signed form, Finance will issue an FTA number which you should keep for your records. Your form must be approved in line with the table at paragraph 6.4.

### *Environmental considerations*

12.2 You should not take flights within the UK unless a practical train, ferry or bus route is unavailable. Train or ferry travel to mainland Europe should be the preferred option wherever possible, particularly when travelling to or via Paris or Brussels.

### *Class or mode of travel*

12.3 The following rules apply to all Board Members and staff:

Flight duration	Class
Up to three hours	Economy
Between three and six hours	Premium economy or equivalent
Over six hours	Business class

12.4 The only exception is where there is a sound business or health-related reason. In this situation, the authorising officer must be satisfied a higher class is justified and represents value for money. Any upgrades should be booked in advance and prior authorisation must be sought as part of the approval process. Where it proves not possible to secure prior approval, the person travelling must accept the risk that they will need to bear any additional cost arising if the upgrade is deemed unjustified.

### *Frequent flyer schemes*

12.5 Where you belong to a frequent flyer scheme or similar, this must not influence travel decisions or choice of airline: such decisions must be made in line with the Contracts and Funding Code and with a view to obtaining value for money.

12.6 If points (or similar) are accrued when travelling on OSDC business, then you should seek to apply those points to any future flights being undertaken for work purposes.

### *Other travel costs when abroad*

12.7 Staff and Board members will be reimbursed for any reasonable business-related travel expenses incurred abroad. Again, public transport should be considered in the first instance and the principle of securing value for money must be applied. In considering what is 'reasonable', the Director of Finance and Corporate Operations will be guided by the rules and examples elsewhere in this framework.

### *Travel insurance*

12.8 The OSDC has in place travel insurance to cover approved trips, but this is only activated once an FTA form has been completed.

12.9 Prior to any such travel, you must contact the Director of Finance and Corporate Operations who will arrange the travel insurance and will provide you with an emergency contact number and policy details.

## 13. Hotel accommodation

13.1 The OSDC will pay for or reimburse you for hotel accommodation where the stay is wholly to facilitate the conduct of OSDC business and the stay is approved as per this Framework (including an FTA form, where foreign travel is involved).

### *Approval and value for money*

13.2 As per the rule generally applicable for expenses, any hotel stay must be authorised in advance by the relevant officer. Where unforeseen situations arise and the authorising officer or their manager cannot be contacted to give approval in advance, approval must be obtained at the earliest possible opportunity.

13.3 There is no explicit upper limit to the star rating of hotel accommodation that can be used. The principles set out in the Contracts & Funding Code do, however, apply: you should use a hotel comparison site or similar, securing at least three quotes<sup>4</sup> and the imperative of securing value for money must be applied. Lower priced – but suitable – accommodation should be used whenever possible. Ask yourself if the cost could reasonably be justified to a member of the public.

13.4 Higher costs may be incurred where this is necessary to accommodate the needs of a member of staff with a disability or special needs – or where it is essential for a member of staff to use a hotel nominated by an event organiser. In these circumstances such costs must be identified as part of the pre-approval process.

13.5 If accommodation costs have been incurred and there is no evidence value for money has been secured, costs may not be reimbursed. If the evidence is not compelling, then only part of the costs may be reimbursed.

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<sup>4</sup> These quotes must be retained to accompany claims for reimbursement.

13.6 The OSDC will not reimburse hotel extras such as laundry, room service, use of the mini-bar and newspapers.

### *Payment*

13.7 Hotel accommodation should be booked in advance and wherever possible paid for directly by the OSDC. This can be done either by the hotel invoicing the OSDC or by the use of a corporate credit card. You can contact the Director of Finance and Corporate Operations to arrange for the corporate credit card to be used.

13.8 Where it is not possible to arrange for the OSDC to pay directly, you may pay yourself and seek reimbursement via expense claim. If the hotel is based abroad, evidence of the applicable exchange rate must be attached to the claim; for example, a bank or bureau de change receipt.

Examples	Comments
You stay overnight in Manchester while on a work trip. You tried to book in advance but the bed and breakfast was not prepared to invoice the OSDC, so you had to use your credit card on departure.	You can claim for the overnight stay, including breakfast. You should have still obtained prior approval from the authorising officer.
You come into work on Friday and, knowing you have a long day, decide to stay overnight in a hotel as you are going to France early the next morning on Eurostar for a holiday.	The OSDC will not pay for any accommodation that has been booked for private reasons, even if you go there straight from work or come to work directly from the hotel.

## 14. Subsistence while in the UK

14.1 As a general rule, subsistence (food and drink) will only be paid to cover the cost of evening meals or breakfast (not lunch). Claims for dinner are only permitted when you have travelled away from home or the office and cannot return home in reasonable time for dinner. Claims for breakfast are only permitted where associated with an overnight stay. The limits are:

Meal	Limit
Breakfast	£15
Dinner	£40

14.2 Any costs in excess of these amounts require an exemption to this framework, agreed by the Director of Finance and Corporate Operations. There is no guarantee that approval will be given and if costs are not justified, the excess may not be reimbursed.

14.3 Claims shall be made on the basis of actual expenditure incurred and exclude alcohol, which is not recoverable. Remember, itemised receipts must be sought, retained and submitted with all claims.

Example	Comment
You travel to Newcastle to visit a regeneration scheme and stay overnight. You have an evening meal in a restaurant.	You can claim for the meal. You should not, however, spend more than £40. Your claim should not include any alcoholic drinks. You must obtain a proper VAT receipt.

14.4 Lunch and snacks between meals and hotel extras such as drinks will not normally be reimbursed.

Example	Comment
You go to a meeting in Camden from 9am to 12pm. On the way back to your workspace you stop and buy a sandwich.	Staff are expected to provide their own lunch. Therefore, you cannot claim for the cost of the sandwich.

14.5 Business entertaining is covered in a separate section of this framework. Different rules apply.

## 15. Subsistence while abroad

15.1 No allowances will be paid to those who have travelled abroad on OSDC business. You will, however, be reimbursed for legitimate expenses incurred in the course of the travel. These include breakfast, lunch, dinner and other incidental expenses.

15.2 The spending limits applying to breakfast and dinner in the UK apply abroad also (applying the relevant exchange rate). It is permissible for claims of up to £20 to be made for lunch while on overseas travel.

Meal	Limit
Breakfast	£15
Lunch	£20
Dinner	£40

### *Incidental expenses*

15.3 In exceptional circumstances, where you are on a foreign trip the Director of Finance and Corporate Operations can make a sterling cash advance that can be converted into the relevant foreign currency where they are travelling abroad. Any such advance will need to be fully accounted for by the claimant in accordance with the principles in this framework. If the Director of Finance and Corporate Operations agrees to the use of this exceptional provision, they will report the fact to the Audit and Risk Committee.

## 16. Business entertaining and the giving of hospitality

*Business entertaining (taking non-OSDC staff out for lunch, dinner or for tea/coffee)*

16.1 The cost of entertaining other OSDC staff is not ‘business entertaining’ and so is not a valid expense: business entertaining must involve representatives of outside organisations. Such entertaining is, in addition and by definition, for business purposes only: it must not be predominantly social in nature.

16.2 The GLA and its other functional bodies are not ‘outside organisations’. Similarly, GLA Group contractors (external contractors contracted in) are not deemed to be from outside organisations.

Example	Comment
You have a meeting with an officer from MOPAC and decide to hold it at a restaurant near the office.	You cannot claim for this as MOPAC does not count as an external organisation.

16.3 The OSDC does not, as a general rule, make resources available for entertaining. You should not therefore take people out to lunch/dinner or for tea/coffee as an OSDC Board Member or employee and, it follows, you should not expect to be reimbursed for any costs incurred. Where catering facilities are available at Union Street, Palestra or other offices these should be used wherever possible. You should always bear in mind that we spend and safeguard taxpayers’ money and need to demonstrate value for money. You must also be aware of the rules flowing from the Bribery Act 2010 and the need to maintain impartiality.

16.4 Exceptions may, however, be made:

- for Board members, Chief Executive Officer and Director of Finance and Corporate Operations and other Directors, when representing the OSDC
- your role requires occasional business entertaining and you have obtained specific agreement from the Chief Executive Officer in advance, noting this usually applies only to senior members of staff
- you are hosting a visit from overseas and have in advance approval from the Chief Executive Officer

16.5 In all such cases:

- there must be good reason to use a restaurant or other facilities instead of OSDC/GLA facilities
- you must clearly demonstrate that the purpose of the meeting is OSDC business – and is not simply for socialising – and that there is a benefit to the OSDC
- you must choose a reasonably priced location, seek value for money and ask yourself if the business entertainment could reasonably be justified to a member of the public

16.6 The spending limits that apply are:

Meal	Limit
Lunch, including all alcoholic drinks	£40 per head inclusive of VAT
Dinner, including all alcoholic drinks	£50 per head inclusive of VAT

16.7 Alcoholic drinks, although permissible, should be kept to a minimum. As VAT is not recoverable on business entertaining, it is included in the above limits.

Example	Comment
You agree in advance with the Chief Executive Officer that you should meet a senior official from a local business to discuss the OSDC's role in providing business support in Oxford Street. The purpose of the meeting is to ensure the company understands the OSDC's role in this field and to see if they are interested in participating in a related project. You cannot hold the meeting at the OSDC offices as they can only meet you in Camden for an hour from midday, so you agree with your line manager to take the official out to lunch.	You, as a senior member of staff, can claim up to £40 a head (including VAT) for the lunch, subject to submitting proper receipts. You must identify the organisation which the person you are lunching with works for and specify the purpose and circumstances of the meeting. The general expectation is no alcohol is claimed for.

16.8 The Chief Executive Officer – or someone acting expressly on their behalf – may in certain circumstances make a higher claim if hosting:

- a Government Minister
- a foreign dignitary
- a senior representative of an important stakeholder
- an occasion of significant importance to the OSDC

The claim must still be within reasonable limits and kept to a minimum. Such claims will be flagged to the Audit & Risk Committee.

16.9 For all business entertaining claims you must:

- give the name and organisation of the recipients
- explain the purpose of the business entertaining
- provide a VAT receipt
- attach your line manager's written approval to your expense claim

16.10 The rules for business entertaining are also applicable to foreign trips on which such entertaining is necessary. Costs of business entertaining abroad, however, should be reflective of local prices and should, as far as practicable, not exceed the limits applicable to the UK. If possible, all business entertaining should be booked prior to leaving the UK. As with all entertaining, it must be met from within approved budgets.

## 17. Hospitality

17.1 Hospitality can be provided where:

- the guests are predominantly from outside organisations (you should not organise hospitality events that are for Board Members / staff only)
- the purpose is clearly OSDC business and not political
- there is sufficient budget available to meet the cost
- the hospitality represents value for money; again, ask yourself if it could be reasonably justified to a member of the public

17.2 Where you need to organise a function at City Hall, Union Street or elsewhere you should:

- confirm the budget available and that approval for spend has been given via the OSDC's usual decision-making arrangements
- seek approval from the Chief Executive Officer for the specifics of the hospitality
- order and pay for the hire of premises and refreshments in advance through the official procedures wherever possible
- make use of pre-existing arrangements the OSDC benefits from, including through the GLA with suppliers

### *Alcohol*

17.3 Alcohol is permissible in certain circumstances and where culturally appropriate. Outside visitors must also be present and the volume of alcohol must be kept to a minimum.

### *Benefiting from business entertaining paid for by others*

17.4 You may, in certain circumstances and subject to strict rules, accept gifts, benefits and hospitality. You must, however, at all times be, and be seen to be, fair, impartial and unbiased. You must adhere to and declare hospitality in line with the OSDC's Gifts and Hospitality Policy.

## 18. Light refreshments and catering at meetings

18.1 As a general rule, you should only order tea and coffee for meetings at which outside visitors are present. Similarly, lunch should only be purchased for long meetings that span the lunch period and also include outside visitors. Lunches should be modest and be of reasonable cost for example, constrained to sandwiches, fruit and soft drinks.

18.2 Buffets and similar are not provided on a regular basis for Board and other meetings. This would be a taxable benefit and would need to be declared to HM Revenue & Customs at the end of the year. Where an evening meeting is required, the principles in the paragraph above apply.

18.3 Note that free or subsidised refreshments for meetings (including invited guests) and for interview panels are a taxable benefit. The OSDC has a PAYE settlement agreement with HMRC and pays any tax on behalf of staff. Please therefore notify Financial Services of all catering expenditure as and when it is incurred, and by 31 March at the latest.

## 19. Training, conferences and awaydays

### *Short external courses and conferences*

19.1 All courses and conferences must be job-related and of clear benefit to your work at the OSDC. You must, in advance, agree you can attend with your line manager and HR. Always check with HR before booking to ensure there is sufficient budget.

19.2 The standard ordering procedure should be followed when booking short external courses and conferences. Shopping carts should state the names of the staff member attending and provide a brief description of how the training/conference relates to the attendee's job.

19.3 The rules at section 14 above on subsistence, including meals, apply.

19.4 The OSDC is on occasion, subject to budget and a business case, able to sponsor and fund (in part or in full) longer courses, ideally leading to an accredited qualification. Those interested should speak to the OSDC's Head of People to discuss whether this can be approved and next steps.

Example	Comment
You attend a course that ends at 6pm. The length of the journey means you will not get home until 9pm.	You can pay and then be reimbursed for an evening meal. You should not, however, spend more than £40. Your claim should not include any alcoholic drinks. You must obtain a proper VAT receipt.
You attend a conference that ends at 6pm and your journey home will take one hour.	You cannot claim for an evening meal.

### *Awaydays and other staff events*

19.5 Awaydays and similar events for Board members and staff must have a clearly defined purpose: they should have a clear benefit for the organisation and not be primarily for social reasons, although can be where the main purpose is team bonding or to mark a major milestone or achievement. The expectation is that such days/events occur infrequently, i.e. not more than a couple of times a year. At all times the principle of reasonableness must be considered, as well as ensuring any events do not cause a detriment to the OSDC's reputation.

19.6 For away days, there must be a clear benefit or practical reasons for having an away day rather than meeting at Union Street or City Hall. All



arrangements should be made in advance where possible. This includes hiring premises and catering. As a guide, expenditure should be no more than £15 a head on any meal.

19.7 Where the event is to mark a major achievement or similar, then:

- the limit of £15 per head applies
- prior approval must be sought from the CEO
- the most senior person(s) present should settle the bill and subsequently reclaim the expense
- all claims must be supported by full VAT receipts (where applicable)
- the claim must clearly identify the names of all participating individuals
- the claim must be recorded as a staff entertainment expense

19.8 Where only internal OSDC staff are present, the purchase of alcohol would not be deemed to be a reimbursable expense.

## 20. ICT equipment

### *ICT equipment for use in the office and mobile phones*

20.1 ICT equipment for use in the office, or used in both the office and home, should be sourced only through Transport for London under our Information Technology Shared Service. This should be in the form of the standard kit unless there is a clear business need for a different piece of equipment. This should be discussed and agreed with the Head of Finance.

20.2 Mobile devices are provided to all members of staff upon joining the organisation.

20.3 Mobile devices can be purchased for non-OSDC staff (e.g. agency staff, contractors, suppliers) – for clear OSDC business purposes – at the budget holder's discretion. The principle of securing value for money and best use of public funds should always be observed. For example, an upgrade to the latest product release is unlikely to be acceptable, – unless it facilitates new and more productive ways of working or communicating commensurate to the cost.

20.4 These are not, therefore, 'expenses' or 'benefits'. There is no tax charge arising if the equipment is provided and used for work purposes and private use is not significant.

20.5 The mobile phone contract used by Transport for London provides for free UK calls and texts and a generous UK data use allowance. There are provisions for roaming when abroad although, broadly speaking, these are significantly less generous. You should seek to stay within these allowances and must not exceed the allowances through personal usage. Calls to non-UK numbers are not included within the allowances and so must be for business purposes only and where unavoidable. If in doubt, speak to Transport for London.

20.6 You should avoid using your personal phone for work business. If this is, however, required out of necessity, then you may claim back relevant costs by submitting a copy of your phone bill, highlighting the business calls / data use, as part of an expense claim. VAT must be shown separately. You will not be entitled to claim for line rental or other account charges.

#### *Asset register and returning equipment*

20.7 The Principal IT and Business Operations Officer maintains an asset management register that records mobile equipment and equipment for use at home provided to staff. This includes laptops and mobile phones.

20.8 You must return all equipment supplied to you by the OSDC when you leave.

#### *Equipment for homeworking purchased by OSDC staff*

20.9 Staff may directly purchase office equipment to support homeworking, on a one-off basis, up to a total value of £250 for reimbursement by the OSDC.

20.10 ICT equipment purchased in this regard should be to complement the standard kit provided (for example, a monitor, keyboard, mouse and associated cables). Before purchasing any ICT equipment, you should review the guidance provided by Transport for London to ensure compatibility with standard kit. Chairs and/or desks may also be purchased.

20.11 You must only claim for what is necessary, reasonable and reasonably priced.

20.12 The Director of Finance and Corporate Operations is, subject to approval from the relevant line manager, able to authorise additional expenditure where 'reasonable adjustments' are required or there are other specific requirements required to support effective homeworking.

20.13 The equipment will belong to the staff member and the responsibility of maintaining or insuring all the equipment lies with each member of staff. All such equipment must be for work purposes and private use must not be significant.

## Part D. Corporate credit cards

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### 21. Overarching principles

21.1 The OSDC holds one corporate credit cards for purchasing goods and services in certain circumstances. The overarching principles are that:

- credit cards must only be used for OSDC business. They should never be used for private expenditure
- the credit card should not be used as a general credit facility
- the first course of action should always be to use the OSDC's usual purchase ordering processes (i.e. raising a shopping cart, TfL issuing a purchase order, receiving an invoice from the supplier and paying by Bacs)
- when travelling abroad, every effort should be made to book travel and accommodation in advance and the card should only be used for incidental expenses such as meals
- irrespective of whether a credit card is being used, the rules and approvals in this framework and the Contracts and Funding Code apply at all times (particularly in relation to subsistence, accommodation and business entertaining)
- the cardholder is responsible for securing value for money at all times

21.2 While corporate credit cards may be used for group expenses, this does not preclude individual members of a group travelling together from using their own funds to meet expenses –and then reclaiming them as per the rules and processes described in this framework.

21.3 When travelling abroad, the card should only be used for incidental expenses such as meals.

21.4 If at any time a corporate credit card is subject to improper use, such as for personal transactions, it will be withdrawn.

### 22. Accounting for expenditure

22.1 All expenditure on corporate credit cards must be accounted for. This will be held by the Finance team and recorded on the credit card transaction log.

22.2 All expenditure that is shown on the statement must be properly approved in accordance with this Expenses and Benefits Framework and supported by:

- a transaction receipt (a receipt for VAT regulations) which shows what goods, materials or services have been received
- a credit card receipt for the transaction (if the transaction receipt incorporates the credit card receipt then a separate credit card receipt will not be required)

## Part E. Expense payments to external persons

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### 23. Individuals from outside bodies

23.1 Payments can be made to individuals from outside bodies for expenses they incur while working on an OSDC project or event. The expenses should normally be for travel and subsistence and reimbursement should be on a cost basis.

23.2 Claims must be made using the non-OSDC personnel expense claim form. VAT receipts must be attached to all claims. Reimbursement will not be made where receipts are missing.

23.3 Any approved ongoing allowances – for example, attendance allowances – may be subject to income tax and national insurance and would have to be paid via the payroll or the individual may need to invoice the OSDC. Any such proposals must be discussed with the Director of Finance and Corporate Operations before entering into an agreement.

### 24. Work-experience placements

24.1 Work placements may be reimbursed by Bacs for actual expenses incurred on travel. Reimbursement for meals and other subsistence is restricted to a maximum of £7.50 per day<sup>5</sup>.

24.2 Claims must be made using the non-OSDC personnel expense claim form. VAT receipts must be attached to all claims. Reimbursement will not be made where receipts are missing.

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<sup>5</sup> The rate will be kept under review and may be changed by the Director of Finance and Corporate Operations under their delegated authority set out in Part A, Para 4.6.

## Part F. Staff benefits

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### 25. Staff loans

25.1 Staff can apply for a number of loans to help with specific costs, as listed below. All loans are interest free and deducted directly from staff salaries across an 11-month period. More information, including on how to apply, is available on the GLA [intranet for:](#)

- season ticket (i.e. annual travelcard)
- tenancy loan
- bike loan
- annual gym membership
- childcare (to help cover fees paid in advance to set-up childcare arrangements)
- fees in respect of an application for the right to live and work in the United Kingdom and any associated reasonable legal costs incurred in relation to such an application (which must be properly evidenced)
- purchase a bicycle to travel from home to work, or to purchase cycling equipment and accessories, or to cover bicycle servicing costs

25.2 The Cycle to Work scheme operates differently and more information is available from HR.

#### *Annual limit and tax treatment*

25.3 HMRC sets an annual limit on the value of tax-free loans that an employer may provide: £10,000 at the time of writing. The aggregate value of loans you are able to claim will not exceed this sum.

### 26. Leave trade-in

26.1 Under the OSDC's flexible benefits scheme, within the terms and conditions of service, staff are entitled to trade in one day's or two days' annual leave towards to help with certain costs incurred. At the time of writing, leave could be traded-in towards:

Option	Detail
1	Payment of annual subscription to a professional body.
2	Payment of additional voluntary contributions to pension.
3	Payment of annual membership subscription for any health scheme, benefits or facilities, or fitness or sports facilities.
4	Payment of medical treatment.
5	Payment of personal training or development.

Option	Detail
6	Payment of annual season ticket loan.
7	Payment of spectacles or contact lenses.
8	Payment of private health insurance.
9	Payment of personal student loan.
10	Payment of childcare facilities.
11	Payment of bicycle loan
12	Payment of purchase of a bicycle or cycling equipment and accessories.
13	Payment of purchase of laptop, tablet or desktop PC.
14	Payment of tenancy deposit or tenancy deposit loan
15	Payment of childcare deposit or childcare deposit loan

26.2 The value of leave is calculated as a standard rate for all employees and is upgraded each year in line with the cost of living award. You can request information on the value of a day's leave by contacting the Finance team (at the time of writing it was £238.79). Payments are subject to deductions for tax and national insurance.

26.3 Only full days can be reimbursed and only up to the cost of the expenditure. You can, however, trade-in leave against more than one of the items listed above to bring the total value up to that of a whole day (or two). Once approved, you must notify HR so your annual leave details can be updated on the HR system.

Examples	Comments
Your annual gym membership costs £400 and you have organised an interest free loan from the OSDC to cover the cost.	Two days leave can be traded-in to cover the cost. But only £400 will be paid – not the full two-day's value of just over £450.
Your annual gym membership costs £400 and you have organised an interest free loan from the OSDC to cover the cost. You have also organised a loan to cover the cost of a £500 annual travelcard.	Two days leave can be traded-in to cover the £400 gym membership. The additional sum of just over £50 can be paid towards the value of the season ticket.

## 27. Other staff benefits

27.1 Full details are available on the intranet or from HR, but note, OSDC staff do not have access to all the benefits listed on the GLA's intranet page. For any queries before purchasing anything on this list, please liaise with HR. Where you do make a claim, ensure the procedure explained at section 6 is followed\$

## *Eye tests*

27.2 The OSDC will reimburse the full cost of eye tests up to the NHS standard eye test charge, which at the time of writing was £21.71.

## *Glasses*

27.3 The OSDC will reimburse costs up to £80 for glasses if they are required only for VDU use. Claims must be supported by a letter from your optician verifying that you need glasses solely for VDU use.

## *Flu vaccine*

27.4 The OSDC will reimburse the full cost of the flu vaccine privately administered, up to a maximum value of £15.

## *Payment of professional subscriptions*

27.5 The OSDC will support membership of professional bodies where this directly benefits the organisation as well as the individual, and where budget allows. Generally, the OSDC will only pay for one subscription per person, based on the criteria below. Both criteria 1 and 2 below must be met, plus one or more of the other criteria.

Criterion	Detail
1	You are a permanent member of staff who has successfully completed your probationary period (fees can be reimbursed to you if the association requires payment before the probation period ends). You can be full-time or part-time. No payments will be made for those on a fixed-term contract or who are secondees, consultants or temporary members of staff.
2	The body is <u>recognised by HMRC</u> and so approved for tax-relief.
3	Membership is a legal requirement of your job; i.e. you cannot practise otherwise.
4	Membership of the professional body is listed as an essential requirement in the recruitment criteria of the job profile.
5	You have been transferred by TUPE and your subscription was paid by your previous employer.
6	Payment is agreed at the point of recruitment, following approval by your Director and HR. This includes where the OSDC chooses to honour your existing commitment to a course of study you have partially completed and which requires student membership.
7	Following discussions with your Director and HR, the OSDC agrees to fund a course of study for you, where budget allows. You must have student membership. The implications of the undertaking will be described in the Training Agreement. The OSDC will continue to pay full subscriptions once you graduate, providing you remain a permanent member of staff and can make a case for membership using the criteria above. This may be subject to budget considerations.

27.6 You must attach a copy of your certificate or membership card to your expense claim.

## Appendix. Quick reference guide to expenses

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All expense claims must be supported by itemised receipts which list what is purchased (a bank statement on its own is insufficient). Any spend connected with meetings, conference or training should include specific named details of the event.

Expense	Allowance/Criteria
Public transport in London (tube and bus)	<ul style="list-style-type: none"><li>• The cost of the journey to you using an Oyster Card or contactless payment.</li><li>• The journey must be agreed in advance with an authorising officer (staff only).</li><li>• You must retain a receipt or print your journey history from the TfL website as proof of expenditure.</li><li>• You cannot claim for any journey that is covered by your existing travelcard or that does not incur a cost to you; for example, because it is above the relevant cap.</li></ul>
Rail fares	<ul style="list-style-type: none"><li>• The actual cost of the ticket, subject to the rules set out in section 11.</li><li>• The journey must be agreed in advance with an authorising officer.</li><li>• You cannot claim for any journey that is covered by your existing travelcard.</li><li>• Standard is the normal class of travel.</li></ul>
Air travel	<ul style="list-style-type: none"><li>• Flights must be booked following the criteria set out in section 12.</li><li>• Flights up to three hours: Economy Class; three to six hours: Premium Economy; over six hours: Business Class.</li><li>• Wherever possible air travel should be booked well in advance ensuring value for money is obtained.</li><li>• A foreign travel approval (FTA) form must be completed and authorised in advance.</li></ul>
Taxi fares	<ul style="list-style-type: none"><li>• The actual cost of the taxi fare incurred.</li><li>• A receipt must be obtained.</li><li>• Taxis should only be used where public transport is not available or not practical and specific reasons provided, e.g. time of day; health reasons; carrying equipment.</li></ul>



Expense	Allowance/Criteria
	<ul style="list-style-type: none"> <li>Journeys between home and work are not reclaimable with exception of taxis booked after 9.00pm for staff working late on OSDC office premises.</li> </ul>
Mileage	<ul style="list-style-type: none"> <li>As per <a href="#">HMRC rates</a>.</li> <li>Journey must be agreed in advance with an authorising officer.</li> <li>When using your personal car, you must have and provide proof of business insurance, which is your responsibility.</li> <li>Cars must only be used where it is essential; e.g. carrying heavy files, there is no public transport or it is more costly.</li> </ul>
Subsistence	<ul style="list-style-type: none"> <li>Actual cost of meal, not exceeding £15 for breakfast (if connected to overnight stay) or £40 for dinner.</li> <li>All claims must exclude alcoholic drinks and be supported by VAT receipts.</li> <li>Lunches cannot be claimed, except for staff on foreign travel, where a limit of up to £20 applies, or as part of an official away day.</li> <li>If you go above the limit in pounds or foreign currency equivalent, the repayment amount will be reduced to the relevant limit.</li> <li>For overnight stays, hotel extras such as drinks, snacks and newspapers will not be reimbursed.</li> <li>Tips are generally not reimbursed although when abroad local custom can play a role.</li> </ul>
Eye tests	<ul style="list-style-type: none"> <li>At the NHS standard rate currently £22.31. Please only claim up to the standard rate.</li> <li>£80 contributions for glasses are only available if the glasses are confirmed in writing by the optician to be solely/specifically for VDU (computer/screen) use and does not apply to those who need prescriptions for other uses.</li> <li>Category of 'general prescription including VDU use' cannot be accepted for repayment. Please check before purchase with Finance and Governance if you are uncertain.</li> </ul>
Business entertainment	<ul style="list-style-type: none"> <li>When claiming, include all of: name of person; their organisation; any staff present; reason for business entertainment. A full list of attendees must be provided including all OSDC staff.</li> <li>Alcohol is only permitted on business entertainment and VAT is not recoverable.</li> </ul>

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# THE USE OF GLA RESOURCES

**Guidance Issued by the Head of Paid Service, Chief Finance Officer and Monitoring Officer of the Greater London Authority, January 2021**

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## **Introduction**

This is guidance issued by the GLA's statutory officers, with the agreement of the Mayor of London and London Assembly. It supplements the existing formal codes and protocols regarding conduct and activities during pre-elections periods and incorporates advice received from two Legal Counsel on the use of resources and the new Code of Recommended Practice on Local Government Publicity, which is summarised and set out in appendices 1 – 3 of this guidance document.

Part VI of this document contains further guidance on publicity and communications material in the period leading up to a GLA election for all of the bodies that make up the GLA Group and, as such, has been agreed by relevant representatives of the GLA, TfL, MOPAC, LFC, the LLDC and OPDC.

## **Status of this Guidance**

This document contains guidance only. However, a breach of the provisions of the guidance document would likely constitute a breach either of the Code of Conduct for the Elected Members of the Authority or of the Code of Ethics and Standards for GLA staff, and other GLA Group bodies' equivalent standards.

A complaint alleging a failure by any person to comply with this guidance will be dealt with via the Authority's formal complaints procedures and GLA Group bodies' equivalent documents. It may lead either to an adverse finding by the Monitoring Officer (for elected Members) or disciplinary action (in respect of officers). Depending on the circumstances, action could also be taken by the GLA's auditors, the Local Government and Social Care Ombudsman, the Electoral Commission and/or the courts.

Any complaint alleging a failure by any person to comply with this guidance should be made to the contact officers listed at the end of this guidance note.

# **I Use of GLA's statutory powers**

*These rules apply at all times, including during the Pre-Election Period.*

## **Summary**

- 1. It is unlawful to exercise the GLA's statutory powers with a view to achieving a political advantage. This applies to the Mayor, Assembly Members and GLA staff equally. Legal action can be taken against those involved if the Authority loses money as a result.**

## **The exercise of statutory powers**

2. Powers conferred on public authorities like the GLA may only be exercised for the public purposes for which they were given by Parliament and not for some other, non-public purpose. These powers must be exercised honestly and according to what those doing so perceive, on reasonable grounds, to be what is best in the public interest and in accordance with the Principles of Public Life.
3. It is unlawful to exercise a statutory power for the purpose of promoting or seeking to promote or achieve electoral advantage.

## **Decisions affecting future administrations**

4. If a statutory power gives a discretion that can be exercised from time to time, then a future exercise of that power by a future Mayor cannot be "fettered" or constrained by a previous decision of a former Mayor. It is acceptable, however, to enter into commitments for GLA business that must continue, or which is reasonable for future planning. Uncontroversial actions likely to attract general support are usually easier to justify. In other cases, legal advice will need to be sought to ensure what is proposed is lawful.

## **Taking prior legal advice**

5. Observing legal advice that has been obtained in the light of all proper questions being asked and the full facts should provide protection from any complaint that this guidance has been breached. However, the taking of prior legal advice only affords limited protection if it would be obvious to a reasonable person that the proposal/policy would be unlawful, had the proper questions been asked and had the person advising them been given the full facts.

## **II Mayor's and Assembly Members' duties under the GLA's Code of Conduct**

*These rules apply at all times, including during the Pre-Election Period.*

### **Summary**

**6. The Mayor and the 25 Members of the London Assembly have duties under the GLA's Code of Conduct to observe proper standards of behaviour. If they do not do so, any complaints about their conduct may be investigated by the Authority's Monitoring Officer under the GLA's ethical standards regime.**

### **The GLA Code of Conduct**

7. The GLA Code of Conduct ("the Code") applies to the 25 Assembly members and to the Mayor.
8. GLA staff also need to know what these obligations are, so as to inform advice they give, and to avoid them being placed in a position where they are asked to do something that might breach the Code.
9. The Mayor and the 25 Members of the Assembly must, comply with the GLA Code of Conduct whenever they act in their capacity as elected members of the Authority.
10. The GLA Code of Conduct can be found on the Authority's website.

### III Rules for GLA Staff

*These rules apply at all times, including during the Pre-Election Period.*

#### 11. Summary

- **All staff must avoid any action or behaviour which is not politically neutral when on work related time or using GLA funded resources and facilities. This includes not doing any of the “restricted activities” listed below.**
- **In addition, politically restricted staff cannot carry out restricted activities in their private time.**
- **Nothing in this guidance prevents politically restricted staff being active members of political parties provided they do not engage in restricted activities.**
- **Politically restricted staff cannot take unpaid leave or use their own personal leave entitlement to carry out restricted activities.**
- **Other GLA staff (ie those not holding politically restricted posts) can use their leave entitlement, or arrange to take unpaid leave, or otherwise support a candidate or political party in the elections in their own time subject to normal GLA arrangements for agreeing such leave.**

#### Politically restricted and other staff

12. The GLA’s staffing structure comprises those who hold “politically restricted posts” and those who do not. The rules are based on the duties the post holder performs, not whether a person was appointed by the Mayor or Assembly, or for whom staff work for on a day-to-day basis. The 13 GLA staff the Mayor can appoint (under Section 67(1) of the GLA Act as amended) are politically restricted (noting that there are differences in the application of the rules between officers who are appointed by the Mayor (the 11+2) under s67(1)(a) of the GLA Act and those appointed by the Head of Paid Service under s67(1)(b), which can be explained in more detail to the relevant post-holders as necessary). The restrictions apply to those persons who undertake one or both of the following functions:

- (a) Providing advice on a regular basis to the Authority (the Mayor and or the Assembly), to any committee or sub-committee of the Authority / Assembly or to any joint committee on which the Authority is represented; and/or
- (b) Speaking on behalf of the Authority on a regular basis to journalists or broadcasters.



13. The implications are:

- All employees must follow the relevant rules set out in the Code of Ethics and Standards for Staff (“Staff Code”) when performing the official duties of their posts in work-related time. These rules (see below) seek to ensure political impartiality (amongst other things), when staff do GLA related work or use GLA resources – usually in work time.
- Normally, staff are free to do what they like in their own private time, ie after work hours or during leave. Staff who do not hold “politically restricted posts” can do what they like in their own private time without interference from the GLA (although they have to comply with their other employment obligations, eg not doing anything that brings the GLA into disrepute).
- However, the law imposes restrictions on the activities of staff in politically restricted posts. Such staff cannot in their private time do anything that the law regards as a “restricted activity” (see below). These activities are defined by statutory regulations.

14. A member of staff who is unsure of their exact status can clarify their position with Human Resources. It is potentially possible for a person holding a politically restricted post to have their post exempted from the rules. Further information on this subject can be obtained from Human Resources.

15. In summary, the position is:

- *All staff in work related time* – both those who are politically restricted and those who are not – must follow the Staff Code and also must not do anything that is a restricted activity.
- *Politically restricted staff in their private time cannot do anything that is a restricted activity.*
- But other members of staff, acting in their private time, are not affected by the rules on politically restricted activities.

16. If a member of staff is asked to do something that they think may break the rules in this Guidance, then they should first tell the person concerned that they are uncomfortable doing what is requested. If that person persists, then the matter should be reported to a senior manager. Staff should not comply with the request if they know or have good grounds to suspect it to be wrong. The GLA has approved a “whistle-blowing” policy to provide protection (see paragraph 2.16 of the Staff Code).

### **Rules for all staff: the Code of Ethics and Standards for Staff**

17. The Staff Code says that all GLA staff (whoever appointed them and for whomever they work) have a responsibility to do the following (references are given to the relevant paragraphs of the Staff Code):

- (a) To uphold the political impartiality of the GLA’s staff, not to use public resources for political purposes and not to act in any way which would conflict with the Staff Code (see paragraph 2.3(b) of the Staff Code);

- (b) To give the Mayor, the Assembly and the public fair, considered and impartial advice (see paragraph 2.3(c));
- (c) To conduct themselves with integrity, impartiality and honesty, avoiding any kind of impropriety (see paragraph 2.3(e)); and
- (d) To give honest and impartial advice to the Mayor and Assembly without fear or favour, and make all information relevant to a decision available to them, whilst upholding the confidentiality of any advice given in private to the Mayor by any employee of the GLA (see paragraph 2.3(f)).

18. In addition, all staff must disclose and register any interest applicable to

- themselves,
- their spouse or civil partner, or
- person with whom they are living as if they are the employee's spouse or civil partner or
- "connected persons"

which is a "disclosable pecuniary interest" or "significant disclosable interest" as defined in paragraph 2.5 of the GLA Code of Ethics and Standards for Staff.

### **Rules for politically restricted staff**

- 19. There is nothing to prevent politically restricted staff from being a member of a political party and acting privately in support of such a party. There are, however, some restrictions and paragraph 21 below lists the "restricted activities" as set out in the Local Government Officers (Political Restrictions) Regulations 1990 (SI 1990 No 851), as amended. The law implies a term into the contracts of employment of every politically restricted employee that they will not engage in any of the restricted activities. Breaching this is not a criminal offence but could give rise to disciplinary action.
- 20. The "restricted activities" apply to independent politicians and their supporters/ supporting organisations in exactly the same way as they apply to political parties, and their members/candidates. Politically restricted staff who engage in restricted activities for an independent politician will equally be in breach of their contract of employment.

### **The "restricted activities"**

- 21. Politically restricted staff may not do any of the following, in their private time or in work-related time (other staff may not carry them out in their work-related time):

#### *Being a candidate or election agent*

- a) Announce, or cause or permit anyone else to announce, that they are or intend to be a candidate for election as a member of a range of elected public bodies including the House of Commons, the GLA as Mayor of London and/or a member of the London Assembly, a London Borough Council, the Common Council of the City of London, and any other local authority as defined by the relevant legislation. The full list under the Local Government and Housing Act 1989 (and subsequent amendments) also includes the Scottish Parliament, the National Assembly for Wales, a county council, a county borough

council in Wales, a district council, a Scottish council, the Council of the Isles of Scilly, a fire authority other than LFC, a waste disposal authority, the Broads Authority, and a joint board of any of those listed;

b) Act as an election agent or sub-agent for a candidate for any of the above.

*Holding office in a political party*

c) Be an officer of a political party, or of any branch of such a party, or a member of any committee or subcommittee of such a party or branch, if their duties as such an officer or member would be likely to require them to:

- Participate in the general management of the party or the branch; or
- Act on behalf of the party or branch in dealings with persons other than members of the party or members of another political party associated with the party;

*Canvassing for candidates and parties*

d) Canvass on behalf of a political party or on behalf of a person who is, or proposes to be, a candidate for election to any of the bodies listed in (a) above;

*Speaking to the public and giving interviews*

e) Speak to the public, at large or to a section of the public, with the apparent intention of affecting support for a political party.

- This is allowed to the extent that doing so is necessary for the proper performance of the person's official duties.
- "Speaking to the public" includes giving an interview, which to the knowledge of the person giving it, is likely to result in the publication of statements made, or opinions expressed, during the course of the interview;

*Writing and publishing political material*

f) Publish any written or artistic work of which they are the author (or one of the authors), or any written work or collection of artistic works in relation to which they have acted in an editorial capacity, if the work appears to be intended to affect public support for a political party. Again, this is permitted to the extent that doing so is necessary for the proper performance of the person's official duties;

g) Cause, authorise or permit any other person to publish such a work or collection mentioned in (e) or (f) above if the work appears to be intended to affect public support for a political party.

## **Membership of political parties**

22. Nothing in the rules prevents politically restricted staff from being a member of a political party and carrying out activities which are not restricted activities.

## **Election posters and badges etc.**

23. The rules specifically allow politically restricted staff to display campaigning posters in their windows at home, on their own cars or to wear political badges on their clothing without breaking the rules on restricted activities. However, this does not prevent the GLA, as an employer, introducing policies about the acceptability of displaying political posters at desks or its staff wearing badges etc that support candidates, parties or political causes whilst on work premises or in work-related time. No such rules have been made to date.

### **Staff wanting to canvass or stand for election**

24. The rules for politically restricted staff are legal requirements automatically implied by law into their employment contracts; the employment contracts cannot circumvent these rules. As a result, Directors and managers may not agree any arrangement, such as a secondment or unpaid leave, which allows them to remain in GLA employment and at the same time to engage in any of the restricted activities in their private time. If the holder of a politically restricted post wants to do anything that is a restricted activity, they must resign. The holder of a post which is not politically restricted may canvass or stand as a candidate for election (they may not stand for election as Mayor or Assembly Member). No GLA resources must be used in connection with any election campaign and nothing must be done to bring the Authority into disrepute at any point during the election campaign. If a member of staff stands for election as Mayor or Assembly Member, it is necessary for them to have resigned from the GLA and for their contractual notice period to have expired prior to their nomination for election. Section 21(1) of the GLA Act provides: "A person is disqualified from being elected or being the Mayor or an Assembly member if he is a member of staff of the Authority".

### **Filling vacancies**

25. Where a politically restricted post becomes vacant before the election (eg by expiry of a fixed term contract or by specific resignation as above), the GLA's normal recruitment practices will apply to fill the vacancy (including open advertisement). The law requires that the appointment of GLA staff (including 11 of the 13 staff that the Mayor can appoint) must be made 'on merit'. The only staff not required to be appointed on merit are the 2 political advisors the Mayor can appoint (under s67(1)(a) of the GLA Act).

## IV Use of GLA Resources and Facilities

These rules apply at all times, including during the Pre-Election Period.

### 26. Summary

- **GLA resources must not be used for political purposes in the election: ie anything that could reasonably be regarded as giving a political candidate or their supporters/party an advantage.**
- **By ‘GLA resources’ we mean communications using GLA equipment, GLA employee time during working hours and other GLA funded resources and facilities.**
- **This applies to the Mayor, Assembly Members and all GLA staff.<sup>1</sup>**

27. GLA funds and facilities must only be used by the Mayor and Assembly Members in connection with, or in support of GLA business and the functions of those positions. Party political activity and electoral campaigning are not part of their GLA duties. GLA funds and facilities must never be used for such purposes.

### Use of stationery

28. GLA headed stationery (letterheads, compliment slips and headed or plain envelopes) and photocopying facilities are provided at public expense and may only be used in connection with, or in support of, GLA business or the functions of Assembly Members and the Mayor.

### Use of GLA logos and designs

29. The GLA corporate logos and designs (GLA, Mayor of London, London Assembly etc) must not be used or replicated, and headed stationery and its photocopying facilities must not be used for any non-GLA business/matter including the following:

- Communications of a business or commercial nature;
- Personal correspondence;
- The correspondence of political groups which include persons other than members of the Assembly or the Mayor; or
- For party political purposes, eg in connection with fund raising for the benefit of a political party, advocating membership of a political party, or supporting the return of any person to public office.

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<sup>1</sup> See Appendix 1

### **Pre-paid postage**

30. Postage paid for by the GLA (franked mail posted from City Hall and the GLA's office in Brussels, pre-paid envelopes and freepost facilities, if any) must not be used for non-GLA business/matters including the following:

- Communications of a business, commercial or personal nature;
- Correspondence of political groups which include persons other than members of the Assembly, or the Mayor and Deputy Mayor; or
- Correspondence or circulars of any description for party political purposes, eg in connection with fund raising for the benefit of a political party, advocating membership of a political party, or supporting the return of any person to public office.

## V GLA Publicity and Communications

*These rules apply at all times, including during the Pre-Election Period.*

### 31. Summary

- **Following advice from QC, the GLA is deemed to be subject to the same legal rules that control local government publicity, including a statutory Code on Local Government Publicity.**
- **GLA funded publicity must therefore be objective, informative and politically impartial.**
- **Care should be taken that publicity campaigns are justified.**
- **Publicity about individuals (including the Mayor and Assembly Members) must relate to their positions and responsibilities in the GLA.<sup>2</sup>**
- **Staff should be mindful of the guidance issued by the Monitoring Officer in relation to their use of social media (attached below at Appendix 4)**

### Law relating to publicity

32. The following rules apply to GLA “publicity”, which refers to any communication, in whatever form, addressed to the public at large or to a section of the public. “Publish” and “publication” should be interpreted in the same way.
33. The GLA may not publish any material which, in whole or in part, appears to be designed to affect support for a political party. For the purposes of this guidance, “political party” includes an independent politician. A publication designed to affect political support is also impermissible.
34. Part II of the Local Government Act 1986 contains controls on local authorities’ publicity, which does not apply to the GLA. However, the 1986 Act is a statutory formulation of common law principles that apply to public bodies generally, including the GLA, which therefore observes the 1986 Act in full as if it were a local authority to which Part II applies.

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<sup>2</sup> See Appendices 1 and 3

35. As a result, the GLA will not give financial assistance or any other assistance to any organisation or person to publish material that the GLA could not itself publish under the 1986 Act. The GLA keeps a separate account of expenditure on publicity as required by s 5 of the Act.
36. The Secretary of State published a Code on Local Government Publicity (The Code of Recommended Practice on Local Authority Publicity), under the 1986 Act, on 31 March 2011. The GLA will also have regard to this Code in coming to any decision on publicity. This Publicity Code applies:
- To all GLA publicity including publicity on behalf of the Mayor, Deputy Mayor, the Assembly and individual Assembly Members; and
  - Whether or not the publicity is undertaken using internal or external staff/resources.

A copy of the Publicity Code is included with this guidance as Appendix 3. The GLA will also have regard to the formal advice received from Timothy Straker QC, in his 2006 Opinion on publicity and communications matters, as set out at Appendix 2.

### **General rules for GLA publicity and communications**

37. All GLA publicity should:
- be lawful;
  - be cost effective;
  - be objective;
  - be even-handed;
  - be appropriate;
  - have regard to equality and diversity;
  - be issued with care during periods of heightened sensitivity.
38. The GLA's comments or responses to central government or other public bodies' proposals and policies should be objective, balanced, informative and objective. They must not be a prejudiced, unreasoned or political attack on the policies, proposals or those putting them forward.

### **Publicity campaigns**

39. Care should be taken before embarking on publicity campaigns to avoid the dangers of the inappropriate use of publicity. Publicity about the GLA's policies and aims should be as objective as possible, concentrating on both facts and explanation.



40. Public authorities should never use public funds to mount publicity campaigns whose primary purpose is to persuade the public to hold a particular view on a question of policy.

### **Publicity of individuals**

41. Publicity about the Mayor, Chair and Deputy Chair of the Assembly, individual Assembly Members may quite properly include:
- Information about their contact details, the positions they hold and their responsibilities;
  - Information about that person's proposals, decisions, and recommendations only where this is relevant to their position and responsibilities in the GLA; and
  - Information about work done by individual Assembly Members which may be publicised, and also their views on issues relevant to London presented where they have been the "face" of a particular campaign.

Any such publicity must be objective and explanatory, and whilst it may acknowledge the part played by those individuals as holders of particular positions, the personalisation of issues or personal image making should be avoided.

### **Use of Hyperlinks**

42. The Code of Recommended Practice on Local Authority Publicity provides that:

*It is generally acceptable for local authorities to host publicity, such as a blog, which itself contains links to external sites over which the local authority has no control where the content of those sites would not itself comply with this code. This does not amount to giving assistance to any person for the publication of material which local authorities are not permitted to publish.*

43. It is therefore permissible in principle for the GLA web pages of Assembly Members and the Mayor, ie those pages that are hosted on the GLA's website and which contain publicity about the Member(s) in accordance with paragraph 42 above, to contain hyperlinks that allow the reader to connect directly to other web sites, including sites containing party political material. Government officials have confirmed that the inclusion of a web link in this way does not amount to giving assistance to publish material that local authorities are not permitted to publish (although such links will need to be removed during periods of heightened sensitivity – see paragraph 46 below). The inclusion of hyperlinks that lead people from the GLA's web site to party political material would not constitute an automatic breach of the Authority's Code of Conduct for elected members; complaints regarding such linked material would, however, still have to be considered in accordance with the Authority's procedures. Therefore, any such hyperlink (ie one that would take the user directly to a page or site containing party political material or material of a potentially contentious nature) will be provided following review and approval by the Authority's Monitoring Officer.

44. GLA officers must not, as part of their normal duties and when using the Authority's resources, establish, maintain or contribute to party political web sites that may be linked to the Authority's web site as this would likely be a misuse of GLA resources. Assembly Members are also likely to be subject to the GLA's Code of Conduct in respect of any comments or posts made on any website/blog linked to the GLA website.
45. Hyperlinks may therefore also be included on other types of publicity produced by the GLA (which must also otherwise be within the terms of this Use of Resources policy). These types of publicity may include correspondence, business cards and newsletters, but it should be noted they are subject to the same restrictions as in paragraph 43 above.
46. During a relevant pre-election period and in accordance with GLA pre-election guidance, any proactive publicity by the Authority (including its Members and officers) in all its forms, for candidates, any other politicians involved in the elections or for political parties or campaigns is precluded. Therefore, during the time that the GLA is formally in pre-election period and the restrictions apply to candidates all these links will be taken down or removed from both web pages and other types of publicity.
47. The use of personal/private social media (and not GLA social media) by officers on their own time and equipment, is dealt with in a separate guidance document issued by the Monitoring Officer (attached at Appendix 4). Officers are subject to the appropriate sections of the Staff Code of Conduct and Ethics which apply to activities outside work. In particular, officers are referred to paragraph 2.12- *Behaviour outside the workplace*, which provides: "Staff's off duty hours are their personal concern but they must not subordinate their duty to their private interests or put themselves in a position where duty and private interests conflict". Officers are also referred to:
- the duty of confidence and trust in paragraph 2.4;
  - the requirements to maintain good working relationships between managers and employees in paragraph 2.8;
  - the requirements to maintain good working relations with the Mayor and Assembly Members in paragraph 2.9;
  - the whistleblowing policy in paragraph 2.16;
  - the policy on discrimination and victimisation in paragraph 3.8;
  - the Equal Opportunities Standard in section 3.
48. When using social media as an individual rather than as a GLA employee in the circumstances described in paragraph 47 above officers should not:
- use social media to post critical comments about either the Mayor and/or Assembly Members. Caution must be exercised therefore if officers are posting political comment. Officers should consider whether any such comment would damage working relationships with the Mayor or Assembly Members, put themselves in a position of conflict of interest or would otherwise make it impossible to perform their duties as a GLA officer;

- use social media to post critical comments about fellow officers or the GLA as a whole that would either damage the reputation of the GLA, or of any individual officer;
  - use social media in a way that violates the GLA's policies and public duties on harassment and Equalities or that could result in any GLA officer perceiving themselves to be a victim of harassment or discrimination;
  - use information obtained in the course of GLA employment, which is subject to a duty of trust and confidence, as the basis for any post;
  - use social media in a way that breaks the law either relating to politically restricted posts, election law or the general criminal law and officers should note that Criminal acts committed other than in the course of employment may also warrant disciplinary action where the offence affects the interest of the Authority and/or the continued performance of the employee's contract of employment.
49. Officers are subject to the Data Protection Act 2018 and the GDPR Regulations and the laws of defamation at all times and, should bear this in mind when publishing any posts.
50. Officers are reminded that they should observe the requirements of the Staff Code of Conduct and Ethics in relation to any matters in connection with whistleblowing.
51. The Mayor and Assembly Members are reminded that even posts in their own time on personal social media may still be subject to a conduct complaint to the Monitoring Officer.

## **VI      Publicity and Communications Material Published by the Greater London Authority Group's bodies in the period prior to GLA elections**

### **Introduction**

52. This guidance sets out advice in relation to the activity required of the GLA, TfL, MOPAC, LFC, the LLDC and OPDC ("the GLA Group") in the pre-election period for any Mayoral and Assembly elections (ie those elections where the Mayor and/or Assembly Members are candidates – the Code of Recommended Practice on Local Authority Publicity sets down the general principles which are to apply for all other elections and at other times).
53. Particular rules apply to the preparation and dissemination of publicity and communications material by public bodies in the Pre-Election Period. The purpose of the guidance is to ensure basic consistency in terms of the approach taken and advice given in respect of publicity and communications material issued by the GLA Group bodies during the pre-election period relating to GLA elections. This period is the time from the date the notice of the election is published to polling day, which must be the 25th day before polling day, disregarding weekends and bank holidays.
54. The Code of Recommended Practice on Local Authority Publicity states, in relation to periods before elections and referendums:
- “33. Local authorities should pay particular regard to the legislation governing publicity during the period of heightened sensitivity before elections and referendums – see paragraphs 7 to 9 of this code. It may be necessary to suspend the hosting of material produced by third parties, or to close public forums during this period to avoid breaching any legal restrictions.
34. During the period between the notice of an election and the election itself, local authorities should not publish any publicity on controversial issues or report views or proposals in such a way that identifies them with any individual members or groups of members. Publicity relating to individuals involved directly in the election should not be published by local authorities during this period unless expressly authorised by or under statute. It is permissible for local authorities to publish factual information which identifies the names, wards and parties of candidates at elections.
35. In general, local authorities should not issue any publicity which seeks to influence voters. However, this general principle is subject to any statutory provision which authorises expenditure being incurred on the publication of material designed to influence the public as to whether to support or oppose a question put at a referendum. It is acceptable to publish material relating to the subject matter of a referendum, for example to correct any factual inaccuracies which have appeared in publicity produced by third parties, so long as this is even-handed and objective and does not support or oppose any of the options which are the subject of the vote.”

## Normal business

55. The presumption is that normal business must continue uninterrupted during the pre-election period and all GLA Group bodies must continue to discharge their statutory duties, functions and responsibilities. The only exception is where a particular initiative, proposal, consultation or publication in the period could, particularly when communicated, reasonably be regarded as being likely to affect political support for a particular candidate or political party involved in the elections. In that case, decisions will be taken by the relevant organisation's chief officers, as to (a) whether the initiative / event / announcement / other matter should be deferred until after the election and, if not, (b) whether there should be any publicity at all to support the initiative / event / announcement / other matter. Any such publicity must comply, as normal, with the provisions of the Code of Recommended Practice on Local Authority Publicity. Only in order to ensure effective coordination across the GLA Group during this period, and forward planning in respect of potentially sensitive matters, the relevant organisation should ensure that the GLA's Head of Paid Service and/or Monitoring Officer are notified, in advance, of any such decision to undertake initiatives / events and/or to issue announcements and publicity material on matters that could be regarded as significant or politically sensitive or controversial.
56. The Mayor, Assembly Members and GLA Group Bodies' Authority or Board Members' duties continue during the pre-election period in relation to their role at the GLA or functional bodies and they are required to devote sufficient time and attention to their duties during this period to ensure that normal business continues and statutory duties are discharged, even if they are standing as a candidate for election or re-election.
57. The application of these guidelines will depend on the nature of the publicity and the type of activity. Activity deemed as permissible during other times or during the period leading up to other elections, in which (for example) none of the GLA Members were standing as a candidate, might be viewed differently in the context of the Mayor of London and London Assembly elections. Decisions will, therefore and necessarily, have to be taken on a case-by-case basis.

## Publicity and events

58. All publicity and communications material issued by any of the relevant bodies during the pre-election period must be, and must be *seen* to be, politically neutral. Anything that could reasonably be regarded as giving a political candidate or their supporters/party an advantage in the election is not politically neutral. This applies no matter what the justifications for the publicity may be. "*Publicity*" refers to any communication, in whatever form, addressed to the public at large or to a section of the public and includes press releases, newsletters, consultation exercises and unsolicited letters to constituents.

59. The following conventions will be applied in the pre-election period:

- (a) Publicity will not deal with controversial issues or report views, proposals or recommendations in such a way that identifies them with individual politicians or their party groups. It is acceptable for the bodies / individual members to respond in appropriate circumstances to events and to legitimate service enquiries, provided that the replies are factual and not party political in tone or content (they should not seek to affect support, in any way, for parties or candidates).

The Mayor, Assembly Members and GLA Group members hold key political or civic positions and as such can comment in an emergency or where there is genuine need for such a response to an important event;

- (b) Events and/or initiatives arranged proactively and deliberately by any of the relevant bodies in this period should not involve any person standing for election unless, following legal and/or Monitoring Officer advice (from the relevant organisation in the GLA Group), it is deemed that the event is properly part of routine business and/or is necessary in order to discharge statutory requirements where there is no reasonable alternative but to proceed at that point in time;

- (c) No publicity (in any form) for those persons who are members of the relevant bodies and who are candidates or otherwise involved directly in the election shall be prepared or issued unless it is deemed that the publicity is properly part of routine business and/or is necessary in order to discharge statutory requirements that are required to be undertaken at that point in time;

- (d) There is a general presumption *against* undertaking new campaigns or policy initiatives during the pre-election period, particularly on matters that might reasonably be considered controversial in relation to the elections – a decision to proceed with a publicity campaign during this period should only be taken following the provision of formal advice relating to the issue of publicity and communications in the pre-election period;

- (e) Special care should be taken in relation to current or on-going publicity campaigns during the pre-election period. These can continue provided they are not open to reasonable criticism that they are being undertaken for party political purposes or that the impact will be to affect political support. Campaigns that are liable to be misrepresented as not being politically neutral (as discussed above) will be deferred until after the elections but proper and legitimate campaigns (those that relate to routine business and/or to the necessary discharge of statutory functions during that period) can continue, whilst still taking full account of, and acting in accordance with – in any related publicity or communications material – the principles outlined above.

- (f) Guidance for external partner organisations in relation to the GLA's pre-election period rules is attached below (at Appendix 5).

## **Use of premises and facilities for elections-related events and publicity**

60. Requests to use premises and facilities for non-campaigning events will be managed in the usual way, taking account of the principles underpinning this guidance.

### *GLA facilities*

61. City Hall will not be permitted to be used in support of any candidate or party in the elections and where an elections-related photograph is to be taken with the Mayor or an Assembly Member, this should only be outside City Hall.

### *TfL facilities*

62. A candidate's request to visit or use TfL Group property or premises during the pre-election period will normally be declined. However, there may be instances where it is appropriate that a candidate visits or uses TfL Group property or premises during the pre-election period. In these circumstances, particular care will be taken to ensure that a candidate's visit or use of TfL Group property or premises is not liable to be misinterpreted as TfL itself providing party political or elections-related support for a candidate or party, and that there are internal procedures to ensure that decisions on requests from all candidates are treated in an even-handed manner. Decisions on requests for visits or to use TfL property or premises will be made by the relevant Chief Officer following legal advice.

63. If a request to interview candidates on TfL Group property or premises is received from a recognised medium (for example a television news programme), TfL will require that the interview will be conducted in a manner consistent with the principles set out in this Protocol.

### *MOPAC and MPS facilities*

64. Candidates' requests to visit or use MOPAC or MPS owned or occupied buildings or facilities, during the pre-election period will normally be declined. The MPS has protocols relating to photo opportunities at police stations and the MPS should be contacted direct regarding these. However, there may be instances where it is appropriate that a candidate visits or uses MOPAC/MPS property during a pre-election period. In these circumstances, particular care will be taken to ensure that a candidate's visit or use of MOPAC/MPS property or premises is not liable to be misinterpreted as the MOPAC/MPS itself providing party political or elections-related support for a candidate or party.

### *LLDC facilities*

65. Candidates' requests to visit or use LLDC owned or occupied buildings or facilities, during the pre-election period will normally be declined. The LLDC has protocols relating to photo opportunities and should be contacted direct regarding these. However, there may be instances where it is appropriate that a candidate visits or uses LLDC property during a pre-election period. In these circumstances, particular care will be taken to ensure that a candidate's visit or use of LLDC property or premises is not liable to be misinterpreted as the LLDC itself providing party political or elections-related support for a candidate or party.

### *LFC facilities*

66. LFC has formal and approved policies in respect of visits to its premises by politicians and candidates. The policies make clear that it is at the Commissioner's discretion as to how it wishes to treat requests to visit fire stations/the Commissioner's premises by candidates. The Commissioner will be even-handed in the treatment of such persons and so has a procedure that is applied to all proposed visits by candidates (with the relevant Head of Service / Assistant Commissioner being responsible in the first instance for reviewing the proposal and taking a decision on advice).

### **Requests for briefings and information / consultations**

67. Requests to any of the GLA Group bodies for information from candidates and their parties will be dealt with in an even-handed, neutral and professional manner. Officers may provide factual information but must not (at any time) involve themselves or the authority's resources directly in the preparation of elections-related material or communications issues. Officers will not offer opinions on candidates' policies or proposals or be, as employees (noting that the rules on political restriction for relevant staff apply at all times), in any way involved in the development of those policies. Factual briefings for candidates on the role, function and operations of the relevant bodies will be available upon request. Where any candidate or party has made a statement that portrays any of the relevant bodies in a negative light and/or has made factually inaccurate statements regarding the operations or policies of that body, public responses may be issued (following a decision by the relevant senior officer) – but any such responses will be factual, balanced and informative and will not seek to affect political support.
68. The obligations of the constituent bodies of the GLA Group under the Freedom of Information Act 2000 are unaffected by the elections. The organisations must continue to comply with the requirements to release requested information within the time period specified in the Freedom of Information Act 2000 unless an exemption applies. The relevant policies of each body in respect of responding to requests for information and/or assistance from external sources will continue to apply.
69. TfL and the MOPAC frequently consult the public and stakeholders on significant policies and proposals. Consultations which have commenced can continue during the pre-election period, although care should be taken to ensure that the consultation material is not construed as likely to elicit support for a particular political party. New consultations should not – unless deemed properly urgent and necessary – be commenced during the pre-election period.

### **Use of resources (general)**

70. The use of the GLA Group's resources and facilities (staff time, property, premises, printing facilities, telephones including mobile phones, email and internet facilities, consumables and stationery etc) for the political activities of a registered political party or for the purposes of a candidate's elections (whether an independent or party candidate) is an "impermissible" donation and therefore unlawful. These rules apply at all times although they have greater



significance in the run-up to an election and special care must be taken.

71. The following activities are likely to involve the making of an impermissible donation to the candidate or political party concerned:

- (a) Publishing party political or campaigning material using GLA Group resources;
  - (b) Using GLA Group postal facilities to distribute such material;
  - (c) Working on campaign activities within the building or while on GLA Group work-related time; and
  - (d) Using accommodation within GLA Group headquarters for fundraising or campaign events, including policy launches (whether by the Mayor, Assembly members or Political Groups on the Assembly or other political parties) where they might reasonably be identified with or be seen to support the policies of a particular political party or candidate.
72. Impermissible donations must be repaid by the party or person that received them at the market value of the GLA Group resources used. Their happening and value must also be declared to the Electoral Commission and may count against campaign expenditure limits. Detailed rules are set out in the Political Parties, Elections and Referendums Act 2000, which contains civil and criminal penalties for non-compliance.
73. Section 75 of the Representation of the People Act 1983 specifically prohibits the bodies within the GLA Group and anyone else (other than candidates or their agents) incurring *expenditure with a view to promoting or procuring a candidate at an election* by doing any of the following things: holding public meetings or organising any public display, issuing advertisements, circulars or publications, or otherwise presenting to the electors the candidate or his/her views or the extent or nature of his/her backing, or disparaging of another candidate. It is a corrupt practice to breach section 75 and a successful candidate who does so runs the risk of his/ her election being declared void and the candidate being barred from public elected office for up to five years.

## **Contacts**

The GLA Monitoring Officer should be contacted in the first instance on the contents of this guidance, Emma Strain ([emma.strain@london.gov.uk](mailto:emma.strain@london.gov.uk);) for the GLA.

MOPAC's Chief Executive and Monitoring Officer, Diana Luchford, should be contacted on matters relating to the MOPAC ([enquiries@mopac.london.gov.uk](mailto:enquiries@mopac.london.gov.uk));).

LFC's General Counsel and Monitoring Officer, Kathryn Robinson, should be contacted on matters relating to the LFC ([governance@london-fire.gov.uk](mailto:governance@london-fire.gov.uk));.

For matters relating to TfL, please contact Shamus Kenny, TfL Head of Secretariat ([shamuskenney@tfl.gov.uk](mailto:shamuskenney@tfl.gov.uk))

For matters relating to the LLDC, please contact Rachel Massey, Company Secretary ([RachelMassey@legacycompany.co.uk](mailto:RachelMassey@legacycompany.co.uk)).

For matters relating to the OPDC, please contact James Varley, Board Secretary ([james.varley@opdc.london.gov.uk](mailto:james.varley@opdc.london.gov.uk))

## **Appendix 1 Legal Advice on the Use of GLA Resources**

**1. Set out below are the responses given by a leading QC in 2006 to questions posed by the Assembly's party Groups in relation to publicity and communications matters.**

### **2. Can a press release for a political party be put on the GLA website?**

It is not possible to put a press release detailing a political party group's position on a Mayoral policy on the website, as the GLA is concerned with the GLA's position and not that of a particular political party. If the Assembly, as a whole, has a view on a matter such a view can be put on the website because the collective view can be distinguished from that of a political group. If minority views are mentioned during a debate, they can be recorded in the minutes. A political group could then use its own resources to release that minority view in a press release. An Assembly Member can ask staff members to clarify statements made at Assembly Meetings and assist the Assembly Member to express views to an audience. The GLA is not a press agency for a political party and should not put out press releases detailing a party's group position.

A political group cannot issue its own material using the Authority's resources. If a GLA researcher records quotes of what an Assembly Member said at a meeting or summarises the minutes which supports a political position this is allowed. If however, a Member said to the researcher that they wanted a document to be prepared to set out a political statement, then there would be a cross over into politics and not allowed.

If a researcher provides support for an Assembly Member's particular position so as to enable the Assembly Member to get across this message to members of the public then this was acceptable so long as the press release was not party political. It is allowed to issue a press release, shortly before a meeting, to the effect that an Assembly Member proposes to say.

### **3. Is it possible to use resources of the GLA to respond to a member of the public?**

An example was given whereby a member of the public requested an Assembly Member to tell him what he had done over the last 6 months, and to identify whether this is consistent with the policies or manifesto of a Political Party. Could a researcher be asked to prepare this information?

An Assembly Member can respond (using the work of the researcher) by saying what he has been doing, but not (using the Authority's resources) how it is consistent with a political party's manifesto.

### **4. Can an Assembly Member use GLA resources to respond to a letter which includes a remark critical of the Mayor?**

It is possible to ask a researcher to find out about the particular issue, and research facts in order to respond, including an identification of the political party of the Mayor and the term to be served before election. It is not possible to ask the researcher to research for political purposes as that would be a political exercise rather than a factual response.

**5. Can the Assembly respond to the Mayor's comments on international issues?**

If the Mayor speaks about an issue which is not a London issue and not something that bears on a London matter then the Authority cannot provide resources to deal with a non-London matter. However, London is a very important, multicultural, world city and if matters are discussed which would have a bearing on how London operates or is perceived internationally to tourists or business then the London Assembly can consider the issues and use GLA resources to respond. However, the GLA cannot use resources to consider or comment on an internal political issue in another country. If the London Assembly thought that the Mayor was misusing resources it could also respond on that. There should be a level playing field.

**6. Is it possible to send out newsletters for the various Assembly political groups using GLA resources to compile?**

Purely informative material may be permissible but not newsletters with political tones or overtones. If they were designed to affect public support for a political party then they are not within the scope of what a local authority and the GLA can do. Anything which has a political tone and would appear likely to be designed to affect support for a political party, crosses the line and is not allowed.

**7. Is it possible to send a newsletter from an individual Assembly Member updating those on a mailing list of the work of the Assembly Member?**

The principle of a newsletter to constituents is to tell the constituents what their Assembly Member has been doing and provide contact details to enable the constituents to get in touch and report to the Member on any issues of concern. GLA resources and facilities could be used for this. It is possible to record the fact that an Assembly Member is a member of a political party. A combination of newsletters from members of a political party would usually cross from the purely informative to the provision of political support.

**8. Is it possible for a number of Assembly Members to group together and send out a newsletter?**

It is legitimate for Assembly Members to use GLA resources if the exercise is purely factual. A simple letter format stating 'dear X' would be possible. It makes no difference that people have asked to receive the newsletter because the content still needs to comply with the legal position. Political tones are not allowed. A newsletter which states that the Assembly Members all members of a political party have been doing something over the past six months would appear to have an illegitimate tone. The scope for such newsletters must be regarded as exceptionally narrow and, possibly, not worthwhile.

**9. Is it possible, to use GLA resources to compile and send out press releases from a political group?**

Press releases need to comply with the general position stated above. Strap lines which appear to be promoting a particular political party should not be used.

**10. Is it possible to include on correspondence and letter heads the name of the political group?**

It is possible to use the political group name appropriately. It depends on the size of the font, colour, style, etc. and it is a matter of judgement – is the letter designed to affect support for a

political party? So a large font might be designed to affect support for a political party but a small one is only for identification purposes.

**11. Is it possible to send out a petition? Would it be different if the petition said which party it was from?**

There is a difference between canvassing opinion and seeking support. There is a distinction between the Assembly seeking information in an open way to secure scrutiny and Assembly Members seeking to promote or reaffirm a particular point of view. It was important to consider what Assembly function was being performed. It was possible to say that the Assembly position is X and the Assembly Member could canvass views, but not for support on a particular position. It would be possible to give various options and ask for constituents' views.

Requesting signatures to a petition or campaign is not appropriate as this does not constitute research with a view to assisting the Assembly Member in his scrutiny role.

**12. Can the London list Members write to all of the London constituents?**

London list members do not have a constituency, apart from the whole of London. Other London Assembly Members are able to write to constituents so can London list Members write to all of their constituents, or can members write to people who are not their constituents? This is a question of content to which the normal rules apply. It is also a question of value for money. In many situations direct correspondence with large number of individuals would not be cost effective and that the Authority's normal decision-making procedures will need to be followed where costs are high.

**13. Is it possible to fund a webpage not on the GLA website which discussed the work done by a particular party group?**

GLA resources cannot be used to pay when the effect of the website is to provide information intended to affect the support of a political party. It is possible to put a newsletter on the website so long as it is not inappropriately political. It would be possible to put the name of the Assembly Member and in small font that they were a member of a particular party group and, in effect, telling London what the Assembly Member has done i.e. it has to be a factual website. [Note the more recent advice given in the main document above regarding hyperlinks.]

**14. Can a political group send a newsletter out from the whole group?**

If there were, for example, two constituency members of the same party who had their constituencies next to or near each other then for convenience it might conceivably be permissible to send out a newsletter together. However, if a group had three members all over London, it was going to be very difficult to compose a document as something other than a party political newsletter rather than an Assembly Member newsletter. It is not allowed to say that the group had gone down a certain line and had done lots of work on this and had achieved the following, as this is designed to effect support for a political party.

It is not possible to send out a newsletter collectively using Authority resources as this would be seen to be designed to affect support for a political party. Assembly Members can, subject to the points mentioned, send out their own newsletter, and if there are two neighbouring

members then it is possible for these members to send out a newsletter together. This is subject to the same restrictions as before; there must not appear to be a hint of political support. It would be difficult to compose a newsletter from neighbouring members of the same political party which did not appear designed to affect support for a political party.

**15. Where minority views are expressed, can they be reported?**

There is limited scope as to do so would move away from the Assembly view to the view of political group view. It is possible to say that a minority view was expressed where it was reported in the minutes that in the debate the minority view was X.

**16. Can GLA resources be used to put out press work relating to the functional body roles of Assembly Members.**

Because of the distinction between the GLA and the various functional bodies; such a course would not appear to be an appropriate use of GLA resources.

**17. Can certain forms of research can be published.**

If the aim is to stimulate discussion so as to enable the GLA, in due course, in the exercise of its functions, to consider a matter fully the publication can occur. If on the other hand the purpose is merely or largely to publicise the Assembly Member or Members in question then the publication cannot occur. If it is legitimate to publish the report then, subject to the way in which it is done (i.e. not overtly political) recommendations could also be stated.

In certain instances there is, apparently, no collective Assembly position. If the GLA performs a role, albeit one on which there is no collective Assembly position, then publicity can be given to the GLA's role and the activity of Assembly Members, provided always it is neither designed for nor carrying the effect of affecting support for a political party or process.

**18. Can a Party Group can prepare a joint newsletter and use the Authority's resources?**

The answer is no because it would be the newsletter of a political group or party and therefore objectionable either as affecting political support or as outside the remit of the GLA.

**19. Conclusion**

- The Authority, bearing in mind the character of the restriction and the use of public funds, should err on the side of caution.
- It is always necessary to contemplate what GLA purpose is being served and, additionally, to secure that what is being done is not an attempt to affect political support.

## **Appendix 2- Advice on the GLA's Use of Resources Policy**

**1. This is a précis of Counsel's advice on the application of the GLA Use of Resources Policy with specific reference to the Mayor, Assembly Members and Staff, and is for assistance in the interpretation of this guidance.**

### **The GLA Act**

2. The GLA is a creation of statute, and has no powers other than those that are conferred on it by Acts of Parliament or supplemental legislation. Statute has not granted to the GLA the function or power to promote political parties, and/or to disseminate information on their behalf. The function of promoting a political party is not essential to the role of a member, and not a permitted function of the GLA. Members are in political parties, but their own sites and party sites and offices are the outlet for political comment, in the same way as a dual-hatted member would not be permitted to conduct the business of a London Borough using GLA resources.

### **Case Law**

3. The leading case is *R v Inner London Education Authority ex parte Westminster City Council* [1986] 1 WLR 28. The Court gave a wide definition of the lawful provision of information, including information selected to show the majority group in a favourable light. However the judge in the case, Glidewell J, was of the view that the power did not extend to a power to carry on an advertising campaign of the object of which was to persuade and not to inform. The judge in that case found that the information in dispute was given partly to inform the public as to the consequences of the Rates Act for the ILEA, which was lawful, and also for the purpose of persuading people to support a political campaign against the Rates Act, which was contrary to the statute. The judge then considered whether therefore the ILEA had been motivated by an irrelevant consideration, namely the unlawful purpose, when disseminating the information. He so found and therefore the provision of the information was unlawful and outside the powers of the Act. Party political behaviour is defined as: *indulging in political promotion, point scoring or polemic*.

### **The Mayor**

4. The Mayor is required by statute to give publicity to his/her strategies and engage in various communications with the public.

5. For example section 43 provides a broad power to the Mayor to give adequate publicity of the current versions of his strategies adopted under the Act. The Mayor is required to publish an annual report by section 46 and is required to hold People's Question Time meetings. The GLA (normally meaning the Mayor) is also invested with a general power to do anything which it considers will further any one or more of its principal purposes. Such a power would extend to consultation with or the publication of information to the public where the same is done to further the purposes of the GLA.

6. Therefore, mayoral communications are to be expected to contain informative and positive messages regarding any current Mayor's successes and policies, in the same way that reports by, and press releases from, the Assembly can be expected to take a similar tone in relation to its activities. That is to say the Mayor can issue publicity and communications documents informing people of his activities, decisions and policies, and it can be expected that such communications can, quite properly, be designed to give a positive message. Given the high profile nature of the office of Mayor of London, this may lead to the assumption that a Mayor is promoting not just his/her policies, but the political party of which he is a member - the text of such documents should not, however, be able to bear such interpretation.

7. The other key factor to bear in mind is that the Mayor of London is a *single person* executive office-holder. One of the key issues dealt with in the Straker Opinion is in relation to the restrictions upon party *groups or members of the same political party acting jointly*. A party group is, by definition, a party political entity – and, as such, it cannot publicise itself or its shared positions on various policies or issues using the authority's resources. The party group only exists, insofar as the law is concerned, order to recognise political proportionality in the allocation of seats within the authority's decision-making structures. The Authority does take some steps – for example, by allowing party Groups to have managers (Heads of Office) for the staff who directly to Members within the Groups – to recognise and support party groups, but the point is that these are in relation to the internal arrangements of the Authority only, and do not relate to publicising or supporting the party group outside of those narrow parameters.

8. The restrictions in relation to the use of resources which apply to party political collections of elected members do not apply to individual elected members – so the Mayor is free, as is any Assembly Member, to discuss and inform people in relation to his/her policies and activities; it is simply a matter of fact that, in light of the relative range of powers afforded to the two offices, the Mayor has much greater scope than an Assembly Member properly to engage in publicity and communications activities whilst using the Authority's resources.

### **Assembly Members**

9. Individual Assembly Members are not granted any specific authority under the terms of the GLA Act; such authority is only granted to the London Assembly and, by delegation, to its committees and/or single Members. Under the common law, elected members have rights to attend meetings and have access to information, but no other specific rights devolve to individual members. It can be said, of course, that elected members have a general duty to represent those who elect them – the, in this case, the GLA Act then makes provision in relation to how that representational role is to be discharged. This is defined by section 59 of the Act, which provides:

*(1) The Assembly shall keep under review the exercise by the Mayor of the statutory functions exercisable by him.*

*(2) For the purposes of subsection (1) above, the powers of the Assembly include in particular power to investigate, and prepare reports about, —*

*(a) any actions and decisions of the Mayor,*



- (b) any actions and decisions of any member of staff of the Authority,*
- (c) matters relating to the principal purposes of the Authority,*
- (d) matters in relation to which statutory functions are exercisable by the Mayor, or*
- (e) any other matters which the Assembly considers to be of importance to Greater London.*

10. The views of Assembly members may only be expressed, therefore, either through formal reports and/or motions of the Assembly and its committees, publicity and communications documents issued by individual members in relation to their Assembly roles (only), or statements made by Members in public meetings or otherwise to the public and press - and these latter categories, where they involve no use of the Authority's resources, are of course free from the rules regarding the need for political neutrality and objectivity.

11. The legislation and interpretive policies adopted by the Authority do not have the effect of 'muzzling' elected members, as they only designed to ensure that the *resources* of the GLA are not used for party political purposes.

## **Staff**

12. GLA staff have no power to provide their services in the support of party political campaigns or objectives. This results from the fact that local authorities are only empowered to employ staff to assist in the carrying out of their functions by section 112 of the Local Government Act 1972. A similar power with respect to the engagement of staff is provided to the GLA by section 67 of the Greater London Authority Act 1999. The functions either of local authorities generally or the GLA in particular do not extend to party political activities.

## **Guidance on document preparation**

13. In practice, a staff member may record what an Assembly Member has said in the course of a communication between either that member or the GLA with another person. In such a case the staff member is acting on the authority of the GLA and is merely a conduit to pass on that which has already been said or written by the Member in the course of his or her office. A staff member cannot work on a document with political content even if the bulk of the document is not political, as, if the document was published, it would (in part) be to pursue an illegitimate purpose (in relation to the GLA's lawful activities).

14. A document that expresses criticism of the Mayor, even in strong terms (although it must still be fair and reasonable), is acceptable - so long as it does not pose the arguments in party political terms or seek in other ways to affect political support (either way). The key test is that the document can contain or describe robust democratic debate (reflecting the debate / related points properly), but not have the character of the promotion of a party political campaign or political party (for example by seeking to persuade the public of a particular, party political, point of view).

15. The Mayor can be criticised or blamed and/or compared favourably or unfavourably to former Mayors, so long as the purpose of such commentary is focused at the target of the

praise or criticism (for example, particular Mayoral policies or activities), and not or the wisdom or 'unwisdom' of competing political parties, or has the overall effect of affecting support (one way or another) for political parties or individual candidates.

16. To the extent that a document strays over the line into the pursuit of a campaign of support for a political party, it will be ultra vires and cannot be published by the GLA or prepared by its staff members.

17. A staff member can prepare a document on behalf of an Assembly member, so long as the document is in compliance with the GLA's use of resources policy. An Assembly Member can then add to the document so is it is much more political in tone, although still within the provisions of the code on local government publicity. The political in-put to such documents must only come from elected members – it should not, for example, be prepared by GLA staff members for the Member's approval. However, a staff member can undertake tasks that involve in the onward transmission of that document.

**If Secretariat staff members have any doubts about whether they can work on a document they should seek advice from the Assistant Director of Committee and Member Services. It should be noted that an Assembly Member cannot authorise a staff member to work on a document that is in breach of these policies and guidelines.**

### **Appendix 3- Code on Local Authority Publicity**

*Communities and Local Government Circular 01/2011*

**Department for Communities and Local Government**

**Eland House, Bressenden Place, London SW1E 5DU**

31 March 2011

## **THE CODE OF RECOMMENDED PRACTICE ON LOCAL AUTHORITY PUBLICITY**

### **Introduction**

1. This code applies to all local authorities in England specified in section 6 of the Local Government Act 1986 and to other authorities in England which have that provision applied to them by other legislation. Where the term “local authorities” is used in this code it should be taken as referring to both those categories of authority. References to “the Act” are to the Local Government Act 1986.
2. Local authorities are required by section 4(1) of the Act to have regard to the contents of this code in coming to any decision on publicity. Section 6 of the Act defines publicity as “any communication in whatever form, addressed to the public at large or a section of the public”. The code therefore applies in relation to all decisions by local authorities relating to paid advertising and leaflet campaigns, publication of free newspapers and newssheets and maintenance of websites – including the hosting of material which is created by third parties.
3. Nothing in this code overrides the prohibition by section 2 of the Act on the publication by local authorities of material which in whole or in part appears to be designed to affect public support for a political party. Paragraphs 21 to 24 offer some guidance for local authorities on the management of publicity which may contain or have links to party political material.

### **Principles**

4. Publicity by local authorities should:

- be lawful
- be cost effective
- be objective
- be even-handed
- be appropriate
- have regard to equality and diversity
- be issued with care during periods of heightened sensitivity

## **Lawfulness**

5. Local authorities should ensure that publicity complies with all applicable statutory provisions. Paid-for advertising must comply with the Advertising Standards Authority's Advertising Codes.
6. Part 3 of the Communications Act 2003 prohibits political advertising on television or radio. Local authorities must ensure that their publicity does not breach these restrictions.
7. Section 125 of the Political Parties, Elections and Referendums Act 2000 places a specific restriction on the publication by a local authority of material relating to a referendum under Part 7 of that Act, during the period of 28 days immediately before the referendum is held.
8. Regulation 5 of the Local Authorities (Conduct of Referendums) (England) Regulations 2007 (S.I. 2007/2089) prohibits local authorities from publishing material in the 28 days immediately before a referendum which expresses support for, or opposition to a particular answer to a referendum question relating to the constitutional arrangements of the authority.
9. Regulation 15 of the Local Authorities (Referendums, Petitions and Directions) (England) Regulations 2000 (S.I. 2000/2852) prohibits local authorities from incurring expenditure to publish material which appears designed to influence people in deciding whether or not to sign a petition relating to the constitutional arrangements of the authority, or to assist others to publish such material.

## **Cost effectiveness**

10. In relation to all publicity, local authorities should be able to confirm that consideration has been given to the value for money that is being achieved, including taking into account any loss of potential revenue arising from the use of local authority-owned facilities to host authority publicity.
11. In some circumstances it will be difficult to quantify value for money, for example where the publicity promotes a local amenity which is free to use. In such a case, authorities should be able to show that they have given thought to alternative means of promoting the amenity and satisfied themselves that the means of publicity chosen is the most appropriate.
12. If another public authority, such as central government, has issued publicity on a particular topic, local authorities should incur expenditure on issuing publicity on the same matter only if they consider that additional value is achieved by the duplication of that publicity. Additional value might be achieved if locally produced publicity gives a local context to national issues.
13. The purchase of advertising space should not be used as a method of subsidising voluntary, public or commercial organisations.

14. Local authorities should consider whether it is appropriate to seek advice from economic analysts, public relations experts or other sources of expert advice before embarking on a publicity campaign involving very large expenditure.

### **Objectivity**

15. Local authorities should ensure that publicity relating to policies and proposals from central government is balanced and factually accurate. Such publicity may set out the local authority's views and reasons for holding those views, but should avoid anything likely to be perceived by readers as constituting a political statement, or being a commentary on contentious areas of public policy.
16. Any publicity describing the council's policies and aims should be as objective as possible, concentrating on the facts or explanation or both. Local authorities should not use public funds to mount publicity campaigns whose primary purpose is to persuade the public to hold a particular view on a question of policy. It is acceptable for local authority publicity to correct erroneous material which has been published by other parties, despite the fact that the material being corrected may have been published with the intention of influencing the public's opinions about the policies of the authority. Such publicity should seek to explain the facts in an objective manner.
17. Where paid-for advertising is used by local authorities, it should be clearly identified as being advertising. Paid-for advertising, including advertisements for the recruitment of staff, should not be used in any publication owned or controlled by a political party.
18. Advertisements for the recruitment of staff should reflect the tradition of political impartiality of local authority employees and should not (except in the case of advertisements relating to the appointment of staff pursuant to section 9 of the Local Government and Housing Act 1989 (assistants for political groups)) refer to any political activities or affiliations of candidates.

### **Even-handedness**

19. Where local authority publicity addresses matters of political controversy it should seek to present the different positions in relation to the issue in question in a fair manner.
20. Other than in the circumstances described in paragraph 34 of this code, it is acceptable for local authorities to publicise the work done by individual members of the authority, and to present the views of those individuals on local issues. This might be appropriate, for example, when one councillor has been the "face" of a particular campaign. If views expressed by or attributed to individual councillors do not reflect the views of the local authority itself, such publicity should make this fact clear.
21. It is acceptable for local authorities to host publicity prepared by third parties – for example an authority may host a blog authored by members of the authority or a public forum on which members of the public may leave comments. Maintenance by a local authority of a website permitting the posting of material by third parties constitutes a

continuing act of publication by that local authority which must accordingly have a system for moderating and removing any unacceptable material.

22. It is generally acceptable for local authorities to host publicity, such as a blog, which itself contains links to external sites over which the local authority has no control where the content of those sites would not itself comply with this code. This does not amount to giving assistance to any person for the publication of material which local authorities are not permitted to publish. However, particular care must be taken by local authorities during the period before elections and referendums to ensure that no breach of any legal restriction takes place. It may be necessary to suspend the hosting of material produced by third parties or public forums which contain links to impermissible material during such periods.
23. It is acceptable for publicity containing material prepared by third parties and hosted by local authorities to include logos of political parties or other organisations with which the third parties are associated.
24. It is acceptable for publicity produced or hosted by local authorities to include a logo associated with a particular member of the authority, such as a directly elected mayor, or leader of the authority. Publicity material produced by local authorities relating to a particular member must not seek to affect public support for that individual.
25. Where local authorities provide assistance to third parties to issue publicity they should ensure that the principles in this code are adhered to by the recipients of that assistance.

### **Appropriate use of publicity**

26. Local authorities should not incur any expenditure in retaining the services of lobbyists for the purpose of the publication of any material designed to influence public officials, Members of Parliament, political parties or the Government to take a particular view on any issue.
27. Local authorities should not incur expenditure on providing stands or displays at conferences of political parties for the purpose of publicity designed to influence members of political parties to take a particular view on any issue.
28. Local authorities should not publish or incur expenditure in commissioning in hard copy or on any website, newsletters, newssheets or similar communications which seek to emulate commercial newspapers in style or content. Where local authorities do commission or publish newsletters, newssheets or similar communications, they should not issue them more frequently than quarterly, apart from parish councils which should not issue them more frequently than monthly. Such communications should not include material other than information for the public about the business, services and amenities of the council or other local service providers.
29. Publicity about local authorities and the services they provide should be freely available to anyone who wishes to receive such information in a format readily accessible and

understandable by the person making the request or by any particular group for which services are provided.

30. All local authority publicity should clearly and unambiguously identify itself as a product of the local authority. Printed material, including any newsletters, newsheets or similar publications published by the local authority, should do this on the front page of the publication.

### **Equality and diversity etc**

31. Publicity by local authorities may seek to influence (in accordance with the relevant law and in a way which they consider positive) the attitudes of local people or public behaviour in relation to matters of health, safety, crime prevention, race relations, equality, diversity and community issues.
32. Local authorities should consider how any publicity they issue can contribute to the promotion of any duties applicable to them in relation to the elimination of discrimination, the advancement of equality and the fostering of good relations.

### **Care during periods of heightened sensitivity**

33. Local authorities should pay particular regard to the legislation governing publicity during the period of heightened sensitivity before elections and referendums – see paragraphs 7 to 9 of this code. It may be necessary to suspend the hosting of material produced by third parties, or to close public forums during this period to avoid breaching any legal restrictions.
34. During the period between the notice of an election and the election itself, local authorities should not publish any publicity on controversial issues or report views or proposals in such a way that identifies them with any individual members or groups of members. Publicity relating to individuals involved directly in the election should not be published by local authorities during this period unless expressly authorised by or under statute. It is permissible for local authorities to publish factual information which identifies the names, wards and parties of candidates at elections.
35. In general, local authorities should not issue any publicity which seeks to influence voters. However, this general principle is subject to any statutory provision which authorises expenditure being incurred on the publication of material designed to influence the public as to whether to support or oppose a question put at a referendum. It is acceptable to publish material relating to the subject matter of a referendum, for example to correct any factual inaccuracies which have appeared in publicity produced by third parties, so long as this is even-handed and objective and does not support or oppose any of the options which are the subject of the vote.

## **Advice on use of social media for staff (including during pre-elections periods)**

### *Outside of the workplace*

Your use of personal/private social media in your own time and using your own equipment is not generally a matter for the GLA and you are, as normal, responsible for your own activities and statements.

However, you should remember that, as a GLA employee, you are always subject to the appropriate sections of the Code of Ethics and Standards for Staff which apply to activities outside work. In particular, there is a provision relating to Behaviour outside the workplace, which provides: "Staff's off duty hours are their personal concern but they must not subordinate their duty or their private interests or put themselves in a position where duty and private interests conflict."

You should also be aware that the Code of Ethics and Standards also places other general duties as regards your conduct, which could (on a case-by-case basis) be taken to include any statements you publish openly via social media - including the duty of confidence and trust (to exist between you and the Authority); the requirement to maintain good working relationships between employees, the Mayor, Assembly members and managers; and the duties as regards whistleblowing, harassment and equal opportunities.

This means that, when using social media in your personal life, rather than when at work, you should:

- Not use social media to post critical comments about either the Mayor and/or Assembly Members
- Use caution if posting any comment regarding public policy or party political matters; you should consider (a) whether you are a politically restricted officer (and, if you are, you should seek advice in advance of making any public statement of your political views as that could well contravene the terms of your employment in that regard), and (b) even if you are not politically restricted, you should consider whether any such comment would make it difficult for you to be seen by others to be a professional officer, capable of fulfilling your normal work duties in a tax-payer funded role, and (c) you should be aware that these matters become particularly sensitive during a pre-election period and so you are advised to be particularly careful at these times;
- Not use social media to post critical comments about fellow officers or the GLA as a whole that would either damage the reputation of the GLA, or of any individual officer;
- Not use social media in a way that violates the GLA's policies and public duties on harassment and equalities or that could result in any GLA officer perceiving themselves to be a victim of harassment or discrimination;
- Not use information obtained in the course of GLA employment, which is subject to a duty of trust and confidence, as the basis for any post;



- Not use social media in a way that breaks the law either relating to politically restricted posts, election law or the general criminal law and officers should note that Criminal acts committed other than in the course of employment may also warrant disciplinary action where the offence affects the interest of the Authority and/or the continued performance of the employee's contract of employment.

You are subject to the Data Protection Act and the laws of defamation at all times.

Elected Members are reminded that even posts in their own time on personal social media may still trigger a complaint which will be dealt with under the GLA standards regime.

### ***At work***

The GLA's ICT Protocol provides that you may use GLA equipment to undertake a reasonable level of personal ICT use during work time (such as reviewing non-work related web sites during a lunch break at your desk etc). You should not otherwise be engaging in personal social media activity during working hours.

The GLA encourages its officers to use, with the approval of managers, social media as is deemed necessary to further the work of the Authority. Any social media activity undertaken on behalf of the Authority must, however, comply with the standard rules regarding the formal publication of material. These rules are set out in detail within the Use of Resources guidance document.

## Pre-election period: advice for external partner organisations

The GLA doesn't provide formal guidance for external organisations, because they are responsible for setting their own rules and policies.

However, we can point them to the following general principles:

- Public bodies / publicly-funded bodies must discharge their core / statutory / primary functions at all times, regardless of whether an election is coming up
- Public bodies / publicly-funded bodies should not generally be publishing politically-sensitive/controversial material during pre-elections periods, or taking contentious decisions (particularly those that may be affected by a change in the mayoralty in London)
- Public bodies / publicly-funded bodies are absolutely entitled to promote and explain their activities to all stakeholders (including the public and candidates in elections) at all times, which includes pointing out the potential implications of policies, proposals and manifesto commitments and raising concerns/issues as necessary (eg by writing letters). Any statements or campaigns should, however, be done in a factual/politically-neutral way and only in the interests of the organisation itself (so people who hold leading positions in those organisations would need to make it absolutely clear if they were entering into a political debate that they were doing so only in a personal capacity and that they were not representing the views of the organisation concerned).
- As a further example, the GLA would not expect bodies to which it provides significant funding to announce a preference for any particular candidate in the elections or to undertake a campaign against any candidate
- The organisations concerned are welcome to contact us if there is any particular concern / issue on which they would like a view.

LOCALISM ACT 2011  
MAYORAL DIRECTION

OXFORD STREET DEVELOPMENT  
CORPORATION  
GOVERNANCE DIRECTION 2026

OSDC

Coming into force: x January 2026

# OXFORD STREET DEVELOPMENT CORPORATION GOVERNANCE DIRECTION 2026

## BACKGROUND

In order to provide an appropriate degree of scrutiny and accountability for the activities and programmes of the Oxford Street Development Corporation ("OSDC"), the GLA will exercise a consultation and approval function for certain matters relating to the OSDC's governance, where consultation with, and the consent of, the Mayor is required under the Localism Act 2011 ("the 2011 Act"), and otherwise on matters not covered by the 2011 Act where the OSDC ought to seek Mayoral consent.

It is intended to formally record and implement these requirements by way of a Mayoral Direction to the OSDC pursuant to section 220 of the 2011 Act.

This document ("the Direction") is called the Oxford Street Development Corporation Governance Direction 2026.

## MAYORAL DIRECTION

In accordance with section 220 of the Localism Act 2011 **I hereby direct** that from **x** January 2026, the OSDC shall exercise its functions so as to comply with the requirements of this Direction, as set out below.

## MAYORAL CONSENT TO GENERAL GRANT CONSENT

In accordance with section 218 of the Localism Act 2011 **I hereby consent** to the General Financial Assistance (Grant) Consent 2026 (General Grant Consent).

## PART 1: INTRODUCTORY MATTERS

### Definitions

- 1.1 In this Direction the following words and phrases are defined as follows:
  - 1.1.1 "*Application*" means an application by the OSDC in respect of a consultation under Part 2 below or an application for Consent under Parts 3 and 4;
  - 1.1.2 "*Board*" means the board of the OSDC;
  - 1.1.3 "*Executive Director*" means the GLA's Executive Director for Good Growth operating in consultation with the Chief Finance Officer (CFO) where the exercise of the delegations set out in this Direction involves a material financial matter; or with any other senior member of GLA staff authorised to exercise Mayoral powers under either (a) Annex 3 of the [Mayoral Decision-Making](#) in the GLA (as amended from time to time) and/or (b) GLA Financial Regulations who are authorised by this Direction to exercise the Mayor's powers under it on their behalf.

- 1.1.4 *"Consent"* means the consent of the Mayor and/ or Executive Director on their behalf under this Direction:
- as required by the provisions of the Localism Act 2011 or any other enactment, or in respect of the matters for which Consent is required listed in Parts 2, 3 and 4 below;
  - and includes "Prior Consent" (as defined in paragraph 1.4(a) below) where stipulated in Parts 2, 3 and 4 below.
- 1.1.5 *"Functions"* includes the OSDC's powers and duties, whether arising under statute or otherwise;
- 1.1.6 *"GLA" and "GLA Act 1999"* means the Greater London Authority and the Greater London Authority Act 1999;
- 1.1.7 *"OSDC"* means the Oxford Street Development Corporation;

## **Exercise of powers under Direction**

- 1.2 The Executive Director, Good Growth (or such other specified senior member of GLA staff authorised under the Mayoral Decision-Making in the GLA and GLA Financial Regulations) operating in consultation with the CFO (where the exercise of these delegations involves a material financial matter) shall exercise the Mayor's functions under this Direction, including:
- a) responding on behalf of the Mayor to consultations under Part 2 below;
  - b) processing Applications under Parts 2 to 4;
  - c) determining such Applications, including whether to refuse or to grant Consent and what conditions (if any) to impose; and
  - d) determining any matter under Part 5 below or otherwise provided for in this Direction.
- 1.3 The Executive Director may generally or specifically waive any requirement under this Direction including a requirement to obtain Consent where not required by statute.

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## **Effect of Direction**

- 1.4 If, under this Direction:
- a) prior Consent is required - then the OSDC must obtain Consent before its board or other internal decision-making mechanism gives any binding approval to the matter on behalf of the OSDC;
  - b) prior Consent is not required (i.e. only Consent is required) then the OSDC may (as they wish) take a decision to approve the matter with or without having first obtained Consent provided that:
    - i. the decision in question is expressed to be contingent upon Consent under this Direction being obtained; and
    - ii. the OSDC shall not act upon or implement their decision nor enter into any legally binding commitment to do so until Consent is formally granted.

- 1.5 Nothing in this Direction fetters or restricts:
- a) the Mayor's ability to delegate functions to the OSDC under sections 38 or 380 of the GLA Act 1999, before or after the date of this Direction;
  - b) the Mayor's ability to give guidance or to give general or specific directions or Consent to the OSDC as to the exercise of any of its functions under sections 219, 220 and 221 of the 2011 Act;
  - c) the Mayor's ability to require the OSDC to furnish them with information to which they are entitled under the GLA Act 1999, including under sections 110 (information about GLA functional bodies finances) and 395 (information, advice or assistance by GLA functional bodies); or
  - d) the London Assembly's powers under sections 61 to 63 or section 110 of the GLA Act 1999;
  - e) the OSDC's, Mayor's or GLA's obligations under the Freedom of Information Act 2000 or Environmental Information Regulations 2004 or the Data Protection Act 2018
  - f) any other statutory or other legal requirement.
- 1.6 The arrangements under this Direction are subject to any conditions set out by the Government as part of its current (if any) or future grant to the GLA as regards the functions of the OSDC.

## **PART 2: MATTERS ABOUT WHICH THE MAYOR MUST BE CONSULTED**

- 2.1 The Mayor must be consulted prior to:
- a) the OSDC determining any matter delegated by the Mayor to the OSDC under sections 38 or 380 of the GLA Act 1999 where the delegation in question stipulates that the Mayor shall be consulted first.
  - b) the following:
    - Budget, business and annual report – the OSDC must consult the Mayor before it finalises its budget for the year, and before the Board approves the draft budget and business plan for the purpose of their formal submission to the GLA as part of the GLA Group's annual statutory budget approval process.
    - Appointments and governance – the OSDC must consult the Mayor before adopting or making any significant changes to its standing orders or other rules of procedure, or its scheme of delegations.
    - Significant design choices in relation to public realm improvements in and around Oxford Street;
    - Significant events to be delivered in and around Oxford Street;
    - Significant commercial partnerships with businesses;
    - Public announcements, media activity, marketing campaigns and other publications;
    - Any future local planning framework and policies applicable in the Oxford Street Development Area.

## **PART 3: CONSENTS UNDER THE LOCALISM ACT 2011**

3.1 Consent must be obtained to the following matters under the 2011 Act:

- a) Submitting a CPO (section 207);
- b) Land disposal for less than best consideration or land has been compulsorily acquired under the 2011 Act (section 209);
- c) Giving financial assistance to any person or organisation (e.g. grants, loans, guarantee, indemnity etc.) (section 213) which is not covered by the scope or terms of the General Grant Consent;
- d) Forming or acquiring interests in bodies corporate (section 212).
- e) Approving the terms and conditions on which staff are to be appointed (Schedule 21, paragraph 3);
- f) Determining the rates and eligibility criteria for staff remuneration, travelling and other allowances and pensions and gratuities; (Schedule 21, paragraph 4);
- g) Appointing persons who are not members of the OSDC's board to a committee or subcommittee of the OSDC (Schedule 21, paragraph 6);
- h) Permitting an OSDC subsidiary (if any) to borrow money or raise finance by the issue of stocks and shares otherwise from the OSDC (section 212(4)).

## **PART 4. REQUIREMENTS FOR CONSENT IN OTHER CIRCUMSTANCES (not covered under the LOCALISM ACT 2011)**

4.1 Prior Consent must be obtained for the following matters:

- a) Consultation and prior Consent are required for the OSDC's annual budget as part of the GLA Group budget-setting process (consultation and prior Consent);
- b) Prior Consent is required for appointing a Chief Executive Officer;
- c) Prior Consent must be obtained to any item of borrowing by the OSDC;
- d) Prior Consent must be obtained for any item of capital or revenue expenditure which cannot be contained within the OSDC's approved budget for the year;
- e) Prior Consent must be obtained for the setting, variation or any other decision in respect of business rate reliefs and other business support schemes.

## **PART 5: ADMINISTRATIVE MATTERS**

### **Applications for Consent (including prior consent)**

5.1 The OSDC shall provide the GLA, at a frequency to be specified by the GLA, with a Consents Tracker that provides details of projects, proposals and matters which it anticipates will require Consent (including prior consent) under this Direction and, as and when required, shall through channels specified by the GLA keep the GLA and the Executive Director informed about any significant issues affecting them, including any applicable developments, deadlines and dependencies.

- 5.2 Applications shall:
- a) be submitted by the OSDC in a timely manner and to allow sufficient and appropriate time for GLA officials to consider the matter. It is expected that Consent may take approximately 10 working days to be approved from the day it is submitted to the Executive Director;
  - b) clearly identify the matter for which Consent is sought under 3.1, 4.1, 4.2, 4.3 and 4.4 of the Direction by referring to one or more of the relevant themes requiring Mayoral consent;
  - c) clearly state any relevant deadlines or dependencies;
  - d) set out the consultation with relevant specialist GLA teams (such as finance or governance) that has taken place prior to submission to the Executive Director;
  - e) be supported by a justification that contains the same information and is in the same format as the OSDC would normally use for its own internal decision-making process (depending on the nature of the decision sought); the Executive Director may require further information or clarification as they consider necessary in the circumstances.
- 5.3 The Executive Director shall endeavour to determine the Application as soon as reasonably practicable following receipt, having regard to any relevant deadlines or dependencies stated in the Application and any information to be supplied by the OSDC.
- 5.4 If the Executive Director is minded to refuse Consent then they shall consult the OSDC before formally determining the Application.
- 5.5 Any Consent given under this Direction:
- a) shall be confirmed in writing by or on behalf of the Executive Director;
  - b) may be given unconditionally or subject to conditions;
  - c) shall, unless otherwise stated in the decision, grant Consent to all the matters for which it was sought in the Application;
  - d) can be varied or revoked by the Mayor/Executive Director, as specified under section 221 of the 2011 Act provided a notice in writing given is by the Executive Director to the OSDC. No variation or revocation may be made in relation to anything which the OSDC has already done or where it has already entered into a legally binding commitment upon the authority of a Consent that has previously been given.

## **EXECUTION**

Signature

Date



## **ANNEX 1**

### **Themes requiring Mayoral consultation, Consent and Prior Consent**

<i>Code</i>	<b>Requirements under Direction</b>	<b>Relevant paragraph in Direction or applicable parts of the Localism Act 2011</b>
C.1	Consultation prior to determining matters delegated by the Mayor to the OSDC	Paragraph 2.1 (a), Direction
C.2	Consultation on significant changes to the OSDC Standing Orders	Paragraph 2.1 (b), Direction
C.3	Consultation on significant changes to the OSDC Scheme of Delegation	Paragraph 2.1 (b), Direction
C.4	Consultation prior to the OSDC finalising its budget, and before submission of the OSDC's budget and business plan to its Board	Paragraph 2.1 (b), Direction
C.5	Consultation prior to approving significant design choices in relation to public realm improvements in and around Oxford Street	Paragraph 2.1 (b), Direction
C.6	Consultation prior to significant events to be delivered in and around Oxford Street	Paragraph 2.1 (b), Direction
C.7	Consultation prior to entering significant commercial partnerships with businesses	Paragraph 2.1 (b), Direction
C.8	Consultation prior to public announcements, media activity, marketing campaigns and other publications;	Paragraph 2.1 (b), Direction
C.9	Consultation prior to any future local planning framework and policies applicable in the Oxford Street Development Area.	Paragraph 2.1 (b), Direction

#### **Requirements under the Localism Act 2011 for the Mayor to give Consent or Prior Consent**

L.1	Submitting a compulsory purchase order	Section 207
L.2	Disposing of land for less than the best consideration which can reasonably be obtained or which has been compulsorily acquired under the Act	Section 209

L.3	Forming or acquiring interests in bodies corporate	Section 212 (2)
L.4	Giving financial assistance to a person or organisation which is not in the scope or terms of the General Grant Consent	Section 213
L.5	Terms and conditions on which staff are to be appointed	Schedule 21, paragraph 3
L.6	Determining the rates and eligibility criteria for staff remuneration, travelling and other allowances and pensions and gratuities	Schedule 21, paragraph 4
L.7	Appointing persons who are not members of the OSDC's board to a committee or sub-committee of the OSDC	Schedule 21, paragraph 6
LB	Permitting an OSDC subsidiary (if any) to borrow money or raise finance by the issue of stocks and shares otherwise from the OSDC	section 212(4)
D.1	Prior Consent to the appointment of the OSDC Chief Executive Officer	Paragraph 4.1, Direction
D.2	Prior Consent to the submission to the Board of the OSDC's business plan/budget	Paragraph 4.1, Direction
D.3	Prior Consent to the OSDC borrowings	Paragraph 4.2, Direction
D.4	Prior Consent for any Item of capital or revenue expenditure which cannot be contained within the OSDC's approved budget for the year	Paragraph 4.3, Direction

## Board name: Oxford Street Development Corporation (OSDC) Board

<b>Title of report:</b>	<b>Key Finance and Governance Documents and other Financial Matters</b>
<b>Report of:</b>	<b>Chair of the Board</b>
<b>Date:</b>	<b>7 January 2026</b>
<b>Public Access:</b>	<b>This report will be considered in public.</b>

### 1. Summary

1.1. This paper seeks the approval of:

- Oxford Street Development Corporation's (OSDC's) key documents including the Financial Regulations (**Appendix A**), Scheme of Delegation (**Appendix B**), Contracts and Funding Code (**Appendix C**);
- Officers' recommendation that the OSDC joins the Public Sector Audit Appointments Limited (PSAA Ltd) scheme to appoint an external auditor, in line with the Greater London Authority (GLA) Group approach to external auditor's appointments; and
- Officers' recommendation to adopt a Seal for the Corporation (**Appendix D**).

### 2. Recommendations

The Board is invited to:

- 2.1. **Note** and **adopt** the OSDC Scheme of Delegation (**Appendix B**);
- 2.2. **Approve** the OSDC Finance Regulations and the OSDC Contracts and Funding Code, attached as **Appendices A and C**;
- 2.3. **Approve** that external auditors will be appointed by the Public Sector Audit Appointments Limited; and
- 2.4. **Approve** the adoption of a Seal for the Corporation (**Appendix D**).

### 3. Background

#### OSDC Scheme of Delegation

- 3.1. The Scheme of Delegation links financial delegations closely to the corporate decision-making process and stipulates what type of evidence is required to inform financial decisions and what forms have to be completed to request approval for different levels of expenditure.
- 3.2. Ensuring that the right controls and governance is in place upon the establishment of the OSDC will enable the transparent, compliant and effective operations of the new corporation as it develops activities and programmes that will support the regeneration of Oxford Street,

and as it delivers its statutory functions as the local planning authority for the Oxford Street Mayoral Development Area (MDA), once the transfer of planning functions become effective (subject to parliamentary process).

- 3.3. The Scheme of Delegation aligns with requirements set out in the OSDC Governance Direction. The OSDC Governance Direction requires there to be consultation with the Mayor before adopting or making any significant changes to the standing orders or other rules of procedure, or its scheme of delegations. The Executive Director, Good Growth or such other specified senior member of GLA staff authorized under the Mayoral Decision-Making in the GLA and GLA Financial Regulations – including the Chief of Staff - has delegated authority to exercise the Mayor's functions under the Governance Direction. The GLA's Chief of Staff and Chief Finance Officer have been consulted on the OSDC Scheme of Delegation (Appendix B) and are supportive of its content. Should the Board adopt such terms in these documents which are materially different to that upon which has been considered, further consultation will be required prior to adoption by the Board.
- 3.4. The Board is invited to **note** and **adopt** the OSDC's Scheme of Delegation.
- 3.5. The Board can approve any future amendments to the OSDC's Scheme of Delegation, subject to consultation with the Mayor, in accordance with the OSDC Governance Direction.

#### OSDC Financial Regulations

- 3.6. The draft Financial Regulations are based on those used by the Greater London Authority and the Old Oak and Park Royal Development Corporation (OPDC) but have been adapted to reflect the requirements of OSDC. These are supported by the OSDC Scheme of Delegation (**Appendix B**), the OSDC Expenses and Benefits Framework (approved by the Mayor), and the OSDC Contracts and Funding Code (**Appendix C**).
- 3.7. The Director of Finance and Corporate Operations – including interim appointments to this role – has delegated authority to make updates to these Regulations, where they are necessary, to comply with external legal and regulatory requirements. They may also make other updates that do not substantively change its provisions and to make minor drafting, corrective and presentational changes. They may also issue, update and amend any supplementary guidance and procedures. Any changes should be shared with the Board for information, and substantive changes to the Regulations require full Board approval.
- 3.8. The Board is invited to **approve** the OSDC's Financial Regulations.

#### OSDC Contract and Funding Code

- 3.9. The draft Contracts and Funding Code sets out the overall principles that will underpin the Corporation's procurement activity, and the different procedures that will apply in terms of tendering activity. It also sets out the overall principles underpinning the Corporation's grant making activities. It is in line with the GLA's current Contracts and Funding Code.
- 3.10. The Board is invited to **approve** the OSDC's Contracts and Funding Code. Any future amends to the Code will be brought back to the Board for approval.

### External Auditor Appointment

- 3.11. Having external auditors is a statutory requirement. They independently examine an organisation's financial statements to ensure they are accurate, give a true and fair view of the financial position and comply with accounting standards.
- 3.12. An impartial/independent oversight by an external auditor provides a layer of assurance to the organisation including the CEO, the OSDC Board and Audit and Risk Committee that the financial processes and statements are produced in line with accounting standards and help reduce the risk of fraud or misrepresentation. For a public sector body as the OSDC, it also provides reassurance to the Mayor, the London Assembly and Londoners that public funds are spent and managed appropriately.
- 3.13. There are different options for appointing external auditors. The OSDC could undertake its own procurement and tender process under a framework for audit services, or could decide to undertake a joint procurement with another body. However, as the OSDC is a functional body of the GLA, in line with current practice across the GLA Group, it is recommended that the OSDC appoints its external auditor through the Public Sector Audit Appointments Limited (PSAA Ltd) scheme.
- 3.14. Once appointed, PSAA Ltd would lead the OSDC's external auditor appointment in the first quarter of 2026, following consultation with the GLA and the OSDC.
- 3.15. The Board is invited to approve the appointment of an external auditor through PSAA Ltd.

### Seal for the Corporation

- 3.16. Many organisations and most statutory bodies have traditionally used seals formally to execute deeds and other legal documents (e.g. compulsory purchase orders).
- 3.17. If the Board agrees to the adoption of the Corporation's seal, officers will proceed with procuring the seal.
- 3.18. A copy of the impression of the seal will be made available to Board Members, and affixed to the minutes of the February 2026 Board meeting to provide a formal record of its adoption.

## **4. Issues for Consideration**

- 4.1. Approval of the Scheme of Delegation, Financial Regulations and Contracts and Funding Code is urgent to enable the effective operation of the OSDC.
- 4.2. The appointment of an external auditor is a legal requirement under the Local Audit and Accountability Act 2004, for Local Authorities to appoint an external auditor to review their accounts.
- 4.3. The Localism Act provides for Mayoral Development Corporations (MDCs) to execute documents under seal. The OSDC's Standing Orders provide for the application and authentication of the seal. It is therefore necessary for the Corporation to adopt a seal as soon as practicable after establishment.

### Risks and Issues

- 4.4. The OSDC cannot operate without the Scheme of Delegation, Financial Regulations and Contracts and Funding Code in place. It is therefore essential that the Board approves

these documents to ensure the OSDC operates with regards to good governance and legal requirements.

## **5. Equality Comments**

- 5.1. The OSDC must comply with the Public Sector Equality Duty under section 149 Equality Act 2010 which means it must when carrying out its functions must have 'due regard' to the need to eliminate unlawful discrimination, harassment and victimisation, as well as to the need to advance equality of opportunity and foster good relations between people who share a protected characteristic and those who do not.
- 5.2. The OSDC is committed to ensure that procurement and grant making activities carried out under its Contract and Funding Codes pay due regard to equality and inclusion, such in accordance with the GLA Group Responsible Procurement Policy.

## **6. Financial Implications**

- 6.1. All financial implications associated with the recommendations in this report will be accommodated within the OSDC Budget.

## **7. Legal Implications**

- 7.1. Legal considerations have been taken into account in the preparation of this paper.

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### **List of appendices to this report:**

- **Appendix A** – Draft Financial Regulations
- **Appendix B** – OSDC Scheme of Delegation
- **Appendix C** – Contracts and Funding Code
- **Appendix D** – Seal of the Corporation

### **List of background papers to this report:**

- OSDC Expenses and Benefits Framework

### **Contact Information:**

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# Oxford Street Development Corporation (OSDC) Financial Regulations

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# Part A. Preamble: financial management at OSDC

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## 1. Purpose and scope

- 1.1. The Oxford Street Development Corporation's (OSDC) governance arrangements are designed to ensure:
- It has sound financial management policies in place and that they are strictly adhered to.
  - There are clear expectations for the Board Members, Committee Members and by staff in particular, that everyone upholds the seven principles of public life:
  - Selflessness, integrity, objectivity, accountability, openness, honesty and leadership;
  - we conduct our business in line with the law and proper standards; and
  - we safeguard and properly account for public money and spend it economically, efficiently and effectively.
- 1.2. The Corporation's Financial Regulations relate specifically to that third element: ensuring we safeguard and properly account for public money and spend it economically, efficiently and effectively. The Financial Regulations provide a framework for managing our financial affairs; and more specifically for setting and monitoring budgets, for governing the way financial decisions are exercised, for exercising financial controls and for financial administration.
- 1.3. The Financial Regulations apply to everyone at all times and across all areas of OSDC. They apply to the Board Members, Committee Members, all staff (including permanent, temporary and contractors) and consultants.
- 1.4. These Regulations relate to and interact with the following other governance procedures and protocols in particular<sup>1</sup>:

Document	Sets out
OSDC Scheme of Delegation	Details the Corporation's decision-making process and financial thresholds.

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<sup>1</sup> The following are also related to the effective implementation of these Regulations: Codes of Conduct for OSDC Members and of Ethics and Standards for Staff, including procedure for registering interests; and OSDC's published transparency commitment and reporting arrangements, including to comply with the Local Government Transparency Code.

OSDC Contracts and Funding Code	The overall principles that will underpin the Corporation's procurement activity.
Expenses and Benefits Framework	Rules for expenses and benefits to ensure value for money and probity.
GLA Use of Resources Policy	The framework and rules to ensure the OSDC's resources are not used for political purposes.
OSDC's Code of Conduct for Members and staff and guidance on Registration and Declaration of Interest	Rules and guidance on maintaining integrity and registering interests and avoiding conflict.
Decision forms and guidance	The mechanism for taking decisions.

## 2. Core responsibilities

### *The Board's responsibilities*

- 2.1. The Board has overall responsibility for regulating and controlling the finances of the Corporation, including making, reviewing and amending from time to time these Financial Regulations and any other regulations for supervising and controlling the Corporation's finances, accounts, income, expenditure and assets. The Board therefore must approve any significant changes to this document.
- 2.2. To support the discharge of this responsibility, the Board has approved the delegations within this document to officers, principally the Director of Finance and Corporate Operations (DFCO) (section 127 officer) – including interim appointments to this role - and detailed financial procedures, guidance and instructions.

### *The Audit and Risk Committee's responsibilities*

- 2.3. The Audit and Risk Committee (ARC) oversees the proper financial administration of the Corporation's financial affairs, including but not limited to, the annual budget and the Corporation's financial positions, preparation, review and audit of the annual report and accounts. The Committee acts in an advisory capacity, responsible for advising the board and CEO on the adequacy of financial governance arrangements and processes. The Committee contribute to the review of the effectiveness of the Corporation's internal financial controls and risk management systems and investigate and advise on these or related matters. The Committee reviews the Corporation's corporate performance, risk and finance reports, and at its discretion, selects specific areas to review in depth. The Committee supports the Board in maintaining oversight of and providing challenge on delivery and performance; and will make recommendations to the Board where deemed appropriate in any area within its remit.

### *Delegated arrangements*

- 2.4. In exercising delegated powers provided by these Financial Regulations, officers must still comply with all other statutory, regulatory and procedural requirements arising from outside and within the Corporation<sup>2</sup>.
- 2.5. The DFCO has delegated authority to make updates to these Regulations, where they are necessary, so as to comply with external legal and regulatory requirements. They may also make other updates that do not substantively change its provisions and to make minor drafting, corrective and presentational changes. They may also issue, update and amend any supplementary guidance and procedures. Any changes should be shared with the Board/ARC for information.

### *The Executive Director, Corporate Operations/ Chief Finance Officer (CFO)*

- 2.6. The DFCO has statutory duties for financial administration and stewardship of the Corporation<sup>3</sup>. These statutory duties arise from and relate to: Section 127 of the GLA Act 1999:
- Local Government Finance Act 1988;
  - Local Government and Housing Act 1989;
  - Local Government Act 1999;
  - Local Government Act 2003;
  - Audit Commission Act 1998; and
  - Accounts and Audit Regulations 2015.
- 2.7. In line with the principles set out in the Chartered Institute of Public Finance and Accountancy (CIPFA) statement on the role of the Executive Director, Corporate Operations /CFO in Local Government, the Executive Director, Corporate Operations/CFO sits on the Senior Management Team (SMT) and reports directly to the Chief Executive Officer, ensuring that they are closely involved in aligning decisions to financial strategy. It is required that the post is filled by an experienced and qualified professional.
- 2.8. Their high-level responsibilities in ensuring this happens include:
- leading a properly resourced and fit for purpose finance function
  - setting strong internal controls, and monitoring compliance, in all areas of financial management, risk management and asset control
  - advising on the Corporation's financial position and on the key financial controls necessary to secure sound financial management
  - providing timely financial information
  - developing a medium-term financial strategy and administering the annual budgeting process to ensure financial balance and a monitoring process to ensure its delivery

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<sup>2</sup> Including those documents referenced in Section 1 and also the Code of Recommended Practice on Local Authority Publicity and Regulation of Investigatory Powers Code of Conduct.

<sup>3</sup> In the absence of the Director of Finance and Corporate Operations, the Chief Executive Officer (CEO) will deputise these statutory duties to another suitably qualified officer.'

- treasury management, ensuring the effective management of cash flows, borrowings and investments of the Corporation's own funds and funds it manages on behalf of others
- organising and supervising the Corporation's accounting arrangements and maintaining its principal accounting records
- preparing and publishing the Corporation's final accounts and summary statements of accounts, in line with relevant statutory requirements and timescales
- promoting and facilitating value for money
- implementing appropriate measures to prevent and detect fraud and corruption
- other more specific responsibilities are referenced throughout this document.

### 3. Implementing these Regulations

3.1. The day-to-day responsibility for implementation rests primarily with the DFCO and their team. This includes:

- communicating, advising on and administering the Corporation's financial procedures and processes including ensuring that these Regulations are supported by clear supplementary guidance and well-understood and effective processes, with appropriate reinforcement and support preparing quarterly financial reports to the Board, the Audit & Risk Committee and the GLA that identify any financial and performance issues that have significant implications for the Corporation's budget; and monthly outturn reports to senior officers
- ensuring, in liaison with the Head of Policy, Strategy and Governance, that the Annual Governance Statement identifies and reflect on any internal control or other governance issues relating to these Regulations that have arisen during the year
- fulfilling the reporting requirements described at paragraph 3.5 to 3.7.

*The Executive Director, Corporate Operations/Chief Finance Officer and Senior Members of Staff*

3.2. Senior Officers who are part of SMT have a responsibility to provide leadership and ensure services provide value for money.

3.3. Directors/Heads of Units will be budget holders, accountable for the budgets within their unit and leading their day-to-day management and in turn have a responsibility for ensuring implementation of these Regulations within their teams. Specific responsibilities are set out in relevant sections of this document, but the principal responsibilities are to:

- control income and expenditure and adhere to approval processes aligned with OSDC's internal Scheme of Delegation, and those set out in Mayoral Decision-Making in the GLA to ensure financial probity

- establish sound systems of resource planning and management to support continuous improvement, economy, efficiency and effectiveness – and achieve financial and operational performance targets
- support the Finance & Governance Teams in producing good quality financial information and forecasts and undertaking robust financial monitoring on a quarterly basis and identify and implement any corrective action to bring expenditure back in line with budget
- help lead the part of the annual budget setting cycle which is to ensure that budgets for which they are accountable are realistic and deliverable
- advise the Finance team at an early stage of any planned seeking and receipt of income (including authority delegated to them through a Decision Form) as this affects the Corporation's gross budgets
- notify the DFCO of any financial pressures as this affects the Corporation's gross budgets
- ensure arrangements are in place for all invoices that have been appropriately charged to the OSDC to be correctly coded in the finance system
- report to the DFCO on any issues that have a material bearing on the Corporation's financial position, risk quantum or insurance arrangements
- ensure, at a unit level, sound arrangements are in place for in respect of asset management and control of inventory
- review financial reports issued by the Finance team on a periodic basis (four-weekly) to ensure that financial data is accurate on the accounting system and the Corporation is actively pursuing overdue customer income and settling its obligations ensure timely and full cooperation from staff in their area with the procedures in this document.

#### *All Staff*

- 3.4. Everyone at OSDC is responsible for adhering to and applying these Regulations, specifically by:
- using resources wisely and seeking value for money from the public purse at all times, while maintaining personal integrity and probity and complying with the Code of Ethics and Standards for staff and associated guidance;
  - observing and complying with the systems and procedures in this document relating to income, expenditure and orders for goods, works and services; and
  - reporting any concerns or opportunities for improvement to their managers or the Finance & Governance teams.

#### *Reporting*

- 3.5. Financial reporting is primarily through monthly reports to the Board, Audit & Risk Committee and SMT meetings. These reports will identify any financial issues that have significant implications for the Corporation's budget.

- 3.6. The Annual Governance Statement will identify and reflect on any internal control or other governance issues relating to these Regulations that have arisen during the year.
- 3.7. Any serious issues pertaining to these Regulations that are identified by the DFCO, or their team, will be reported immediately to the Chief Executive Officer (CEO) and as necessary escalated to the GLA Chief of Staff and the Mayor. Internal Audit will also be informed, and a report made to the Audit & Risk Committee where the issue is within its remit.

# Part B. Financial planning, monitoring and control

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## 4. The Mayor's annual budget

- 4.1. The budget is the financial expression of the Mayor's policies and priorities. Under the GLA Act, the Mayor is responsible for preparing the budget for the GLA and its five functional bodies (together known as the GLA Group and including OSDC). The budgets of the GLA and its Functional bodies are the component budgets that form the overall consolidated budget for the GLA Group.
- 4.2. The DFCO is responsible for ensuring the Mayor and the Assembly have sufficient information and advice to comply with the statutory budget setting process.<sup>4</sup>

## 5. Capital spending and borrowing limits

- 5.1. The Mayor is also responsible for determining a Capital Strategy, including a Capital Spending Plan (CSP), for the Corporation, after first consulting the Assembly<sup>5</sup> and the Functional Body. The Mayor also determines borrowing limits for the Corporation.
- 5.2. The Capital Strategy, including the CSP, will form part of the Corporation's Budget. Therefore, the CSP is subject generally to the same arrangements as set out for the revenue budget, with the exception that it does not need to be approved until 31 March each year. Borrowing limits and prudential indicators are signed off by year-end also.
- 5.3. DFCO is responsible for ensuring the Board and the Audit and Risk Committee have sufficient information and advice to comply with the statutory requirements<sup>6</sup>. All capital receipts and prudential borrowing are corporate resources administered by the DFCO.
- 5.4. Amendments, additions and deletions to Corporation's capital programme are approved either through the Corporation's decision-making process or, where not explicitly connected to a particular decision requiring a Decision Form, through the budget monitoring process (see below). DFCO will maintain a list of all amendments, additions and deletions to the Corporation's capital programme and report these to the Audit and Risk Committee and, where relevant, include them in the Annual Governance Statement.

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<sup>4</sup> The provisions of the Greater London Authority Act 1999, as amended by the Greater London Authority Act 2007 and the Localism Act 2011.

<sup>5</sup> Although a statutory consultee, the Assembly does not have the opportunity to propose formally an amendment, as it does to the revenue budget. Note proposed amendments to the revenue budget may, however, effectively amend the Capital Strategy, including the Capital Spending Plan.

## 6. Reserves

- 6.1. The DFCO is responsible for advising the Board and the Audit & Risk Committee on prudent levels of reserves for the Corporation.
- 6.2. At the time of writing, the Corporation is not permitted to hold its own reserves (separate or specific) on its Balance Sheet. Should the need arise for supplementary budget to support OSDC's general operations the DFCO will notify both the Board and the GLA of this requirement. Income that is ringfenced to a specific area or project will be held in the GLA's Development Corporation Reserve and drawdown in line with budget requirements.

## 7. Budget monitoring

- 7.1. The DFCO is responsible for preparing financial information to enable effective budget monitoring. At or close to the start of each financial year each Budget holder will be asked to:
  - confirm the budget totals for their directorate
  - advise on the expected profile of spend and income across each of the financial periods of the coming year
  - work with the finance team to establish any budget carry forward from the previous financial year that may be considered for inclusion in the coming year's budget as appropriate.
  - it is the budget holder's responsibility to, within their area, control income and expenditure, monitor financial performance and make accurate forecasts for future income and expenditure, taking account of financial information provided by the Finance and Governance teams.
- 7.2. Every month at Audit and Risk Committee and Board, Finance will support the provisions of budgetary control reports, including material variances that require explaining. These explanations and a forecast of income and expenditure (covering the next twelve months) should be prepared by the budget holders, working with Finance and submitted within agreed timetables. It is important these forecasts are realistic; that is, to the greatest extent possible an accurate reflection of likely future spend. As part of the quarterly review, budget holders may request draw down of any reprofiled sums from the previous financial year that have not been applied to budgets.
- 7.3. Executive Director, Corporate Operations/CFO will prepare quarterly budget monitoring reports for the Board, the Audit and Risk Committee and the GLA.

## 8. Budget transfers

- 8.1. A budget transfer involves the movement of a revenue or capital budget that has not been committed between budget codes. The following principles and rules apply to budget transfers within a financial year:
  - budget provision may not be transferred from capital budgets to revenue budgets



- budget provision may be transferred from revenue budgets to capital budgets
  - budget provision may not be transferred from programme budgets to non-programme budgets
  - budget provision may not be transferred from non-pay to pay budgets
  - budget provision may be transferred from non-programme budgets to programme budgets.
- 8.2. Dispensation from these rules may be granted by the DFCO in exceptional circumstances.
- 8.3. Any budget transfers need to provide the resources to meet all and any ongoing commitments, including over future years, associated with activity within both budgets (i.e. from both the budget the funding is being transferred out of and the budget it is being transferred into).
- 8.4. All budget transfers above a de-minimis threshold, to be set by DFCO annually, should be requested and approved through the quarterly performance and finance review cycle. Where this would impose an unacceptable delay on delivery or is a narrowly technical accounting change, the DFCO, or a suitably qualified officer deputised by the CEO on their behalf, may authorise a budget transfer outside of this process. A record of all such in-quarter transfers will be maintained by the Finance teams.
- 8.5. Budget transfers below the de-minimis should be agreed in writing (i.e. an email) between the budget holders and Finance team.
- 8.6. Nothing above affects the requirements set down in Mayoral Decision-Making in the OSDC to approve spend via a decision form. The financial comments in decision forms should not be related budget transfers.
- 8.7. Movement of budgets across financial years are subject to the annual budget setting process.

## 9. Pay

- 9.1. Pay budgets shall be set to reflect the actual anticipated approved unit staffing costs (including on-costs associated with NI and pensions, plus any regular allowances) in a given year. The cost associated with any posts which are funded either in part or wholly from specific external funding streams will be subject to an additional on-cost, which will contribute towards the overall cost of administering the organisation. This charge will be at a level set by the DFCO and will be charged annually and prorated for part-time roles. The resulting income will be held corporately and will be used to offset the cost of corporate functions.
- 9.2. Budget holders are responsible for ensuring that actual spend on pay is within the set budget.
- 9.3. It is important that decisions taken by budget holders to manage staff costs are fully compliant with the OSDC's recruitment and flexible working policies and support also the OSDC's commitment to an inclusive workforce. Where a pay budget is being overspent for unavoidable or unforeseeable reasons that flow

from adherence to GLA staffing policies and procedures, this will be a case where flexibility will be considered sympathetically by the DFCO.

# Part C. Risk management and controlling resources

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## 10. Risk management and insurance cover

- 10.1. The Board is responsible for setting OSDC's risk appetite, reviewing strategic risks, taking an overview of and reviewing the strategic and most serious programme risks facing the Corporation and the quantum of the Corporation's risk. The Board considers and determines the response to OSDC's most serious risk and issues and uses information about risks to inform strategic direction and decision-making.
- 10.2. The Audit and Risk Committee exists to ensure the efficient and effective discharge of the OSDC's functions, through the proper administration of the financial affairs including: the maintenance, preparation and audit of accounts, internal controls and risk management, and internal and external audit. This ensures that risks management and financial strategies support the operations of the Corporation and the delivery of its objectives, and mitigate against any financial and reputational risks. Risk and issues are managed at various different levels across OSDC but updates on corporate risks are reported to the Audit and Risk Committee on a bi-monthly basis.
- 10.3. An important part of effective risk management is mitigating, where appropriate, risks through insurance cover. The DFCO will ensure there is an ongoing assessment of what insurance cover is needed – through external insurance and internal funding and taking account of the results of risk management studies. They will seek to minimise insurance risk in a way that is cost effective and will report periodically on the cover in place and the extent and nature of extant funding
- 10.4. Directors and Heads of Units should immediately notify the DFCO of any assets that have been disposed of or acquired and that require insurance cover; and of items that, in their view, may require the OSDC's insurable risks to be amended.
- 10.5. Directors and Heads of Units should immediately notify the DFCO of any incident or occurrence that might:
  - adversely affect the Corporation's assets and is likely to give rise to an insurance claim.
  - otherwise be likely to lead the Corporation to make a call on an insurance policy; and
  - give rise to a claim against the Corporation.
- 10.6. The DFCO, in consultation with or through a delegation to other relevant officers, will negotiate all claims with the Corporation's insurers.
- 10.7. Directors and Heads of Units must consult the DFCO in respect of any terms of any indemnity which the Corporation is requested to give.

## 11. Internal control

- 11.1. Internal control refers to the systems of control designed to manage risk to a reasonable level – rather than to eliminate all risk of failure – to achieve policies and objectives.
- 11.2. The CEO, DFCO, and the Head of Finance, in consultation with the Head of Policy, Strategy and Governance are responsible for overseeing effective systems of internal risk control. These arrangements need to ensure compliance with the law and proper standards and support continuous improvement in economy, efficiency and effectiveness. The effectiveness of the Corporation's financial and internal controls, and for managing risk, will be reflected on in the Annual Governance Statement.
- 11.3. The DFCO is responsible for ensuring that the Corporation's funds are safeguarded and properly accounted for. It is the responsibility of Directors to establish sound arrangements for planning, appraising, authorising and controlling their operations to achieve continuous improvement in economy, efficiency and effectiveness and for achieving their financial and operational performance targets.

## 12. Internal audit

- 12.1. The DFCO is responsible for ensuring OSDC has an effective internal audit function and for reporting to the CEO and Board should the possibility arise of a failure to maintain this requirement.
- 12.2. The Board, on the recommendation of the DFCO, approves the appointment of the Internal Audit supplier.
- 12.3. DFCO will ensure an Annual Internal Audit Plan is prepared, in consultation with the CEO and the Senior Management Team. Internal Audit will report on its delivery of the Annual Audit Plan to the Audit and Risk Committee and the DFCO will maintain oversight. Progress will be reported each quarter to the Audit and Risk Committee and then submitted to the Board.
- 12.4. Internal Audit have access at any reasonable time to the Corporation and to any records, cash, stock, computer systems or any other relevant sources of information necessary for the performance of their functions. Directors and Heads of Unit are responsible for ensuring Internal Audit are provided with any explanations and information requested for the performance of their function. Specific arrangements on practical steps for sharing information and data protection should be set out in any supplier contract.

## 13. Inventories

- 13.1. Except where set out below, each Director is responsible for ensuring there are adequate arrangements relating to the security, checking and disposal of any items held in any directorate's stores and inventories.
- 13.2. The DFCO is responsible for the termination of leases and return of leased assets pertaining to the Corporation's offices and facilities.

- 13.3. Budget holders may dispose of revenue assets through sale, donation or scrapping. Competitive quotations must be obtained for individual disposals where the value is expected to exceed £5,000. For every disposal, officers must ensure value for money is obtained and maintain adequate records demonstrating value for money, that the assets are obsolete or surplus to requirements and highlighting the specific reasons for disposal.

## 14. Treasury management

- 14.1. The Corporation's cash balances must be properly managed in a way that prioritises the security of those balances invested and the liquidity requirements of the Corporation – while securing the best returns possible within those constraints and the Corporation's risk appetite.
- 14.2. The Corporation's borrowings shall be managed in a way that prioritises long term affordability and management of related risks.
- 14.3. The Corporation has adopted the recommendations of the CIPFA 'Treasury Management in the Public Services: Code of Practice', including the recommended form of treasury management policy statements, stating the policies and objectives of the Corporation's treasury management activities. Any recommendations of the Code not adopted by the Corporation will be reported to the Board.
- 14.4. In line with proper practice, the DFCO will submit a Treasury Management Strategy Statement and Treasury Management Policy Statement to the Board for approval periodically. These documents shall be promptly revised and resubmitted as necessary in response to changing circumstances.
- 14.5. Under delegation from the Board, DFCO will create and maintain suitable treasury management practices, setting out the manner in which the Corporation will seek to achieve its treasury management objectives and prescribing how it will manage and control treasury management activities.
- 14.6. The responsibility for implementing and monitoring the Corporation's Treasury Management Strategy Statement, approving Treasury Management Practices and all executive decisions on investment, borrowing or financing are delegated to the DFCO.
- 14.7. All securities that are the property of or in the name of the Corporation and the title deeds of all assets in its ownership must be held in the custody of the DFCO or a custodian meeting the requirements from time to time approved by the Board in the Treasury Management Strategy Statement.
- 14.8. DFCO is the Corporation's registrar of loans and other securities and will maintain records of all borrowing of money by the Corporation.
- 14.9. DFCO will report to the Board on the Corporation's treasury management activities and on the exercise of treasury management powers delegated to them. Such reports shall include, at minimum, a mid-year review and outturn report for each financial year, in addition to the annual submission of the Treasury Management Strategy Statement.

# Part D. Systems and procedures

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## 15. Income

- 15.1. The DFCO shall make arrangements for the:
- proper recording of all sums due to the Corporation; and
  - prompt and proper accounting for all sums due, including, as appropriate, its collection, custody, control and deposit.
- 15.2. Income relating to goods and services must generally be invoiced for and paid prior to the delivery of goods or the provision of the service.
- 15.3. Sales invoices and credit notes must only be raised by the Finance team. They must be signed off by the budget holder and supported by documentation that shows the Corporation has committed to provide the goods/services. If the documentation is not sufficient, Finance will not issue the invoice.
- 15.4. Where the organisation that the Corporation is invoicing operates a purchase order (PO) numbering system there is likely to be a requirement that all sales invoices quote this number. The responsible officers should obtain this number and quote it with the sales invoice request sent to Finance.
- 15.5. Cash and cheque handling should be avoided where possible. If cash or a cheque is received, however, this must be submitted to Finance immediately who will issue an official receipt.
- 15.6. Within Finance, cash received shall be counted and signed off by two officers. Cheques will be logged in the cheque receipt book and the receipt signed off by two officers. All funds received in this way will be stored securely and banked promptly.
- 15.7. All official receipt books and other similar items are designed, ordered and stocked by Finance who will also approve all arrangements for the issue and security of such documents.
- 15.8. Monies received on behalf of the Corporation must not be used for cashing cheques belonging to officers of the Corporation or any other persons other than in exceptional circumstances agreed in advance by the Executive Director, Corporate Operations/CFO.
- 15.9. Prior to signing documents that lead to money becoming due to the Corporation under contracts, leases and other agreements approval must be obtained in accordance with the Corporation's Decision-Making procedures. All related documents and particulars should be provided to support the decision. The Executive Director, Corporate Operations/CFO needs to be informed immediately of any changes or cessation of such arrangements that affect the monies due.
- 15.10. Receipt of income to the OSDC by way of grant (excluding mainstream government grants) should be accompanied by a formal agreement setting out relevant terms and other considerations. Tax advice may need to be sought.

- 15.11. Where a decision from a delegation to receive income, this must be exercised in close consultation with the Finance team to provide for proper budgetary control and accounting.
- 15.12. Provided appropriate steps have been taken to recover monies due to the Corporation, the DFCO may authorise the writing off of sums owed by a single debtor of up to £150,000. Sums to be written off in relation to a single debtor above £150,000 require the approval of the CEO and the Board.
- 15.13. All sums written off will be recorded in a central register maintained by the DFCO. In the event of this happening, an annual report will be submitted to the Board summarising the sums up to £150,000 that have been written off in the financial year.
- 15.14. The DFCO shall regularly review the Corporation's policy on fees and charges, and they will maintain a list of all fees and charges.

## 16. Routine expenditure

- 16.1. Once budgets are formally approved, routine expenditure can generally be incurred up to £5,000 without further approval – and providing that expenditure is in accordance with these Financial Regulations, the OSDC Internal Scheme of Delegation and the procurement procedures set out in the Contracts and Funding Code.
- 16.2. As referenced in the Code of Ethics and Standards for Staff, under the Nolan principles of public life, officers should not act or take decisions in order to gain financial or other material benefits for themselves, their family or their friends. They must declare and resolve any interests and relationships and must not involve themselves in sign off procedures where such interests are involved. (This applies to both routine and non-routine expenditure alike).
- 16.3. The DFCO has unlimited authority, subject to budget limits, to make payments relation to payroll, accommodations costs, audit fees and insurance premiums.
- 16.4. The table below gives examples – and as such is not exhaustive – of items that can be considered Routine Financial Commitments.

<b>Routine (Decision Form not required)</b>
Staff salaries and payments to temporary staff and secondees
Indirect employee costs such as travel
Office supplies and services such as stationery, printing and couriers
Purchase of books, publications and data; renewal of subscriptions and memberships to organisations
Accommodation costs including rent, rates, insurance, and service charge
Payments made under contracts for cleaning, maintenance, catering and for other facilities and estate management services

Routine IT expenditure, such as purchase of IT equipment and payment for mobile devices
External audit fees and ongoing costs under an agreed shared service agreement
Staff learning and development, where this falls with the agreed learning and development strategy for the Corporation, both for individuals and organisation wide training
Costs associated with All Staff Away Days and Board workshop sessions
Costs associated with catering for external workshops sessions, board meetings and staff away days
Costs associated with staff Health, Safety and Wellbeing, including things such as the annual flu jab scheme

## 17. Non-routine expenditure

17.1. The Scheme of Delegation sets the thresholds for the different approval levels (Board, Chief Executive Officer, Director /Heads of Unit) for non-routine (including programme expenditure) financial commitments related to the Corporation's budgets.

Non routine expenditure	Authorisation
Above £500,000	Board
Above £250,000 and up to £500,000	Chief Executive Officer (CEO)
Above £75,000 and up to £250,000	Director
Up to £75,000	Head of Service

17.2. The table below gives examples of items that can be considered Non-Routine Financial Commitments.

Non-Routine (Decision Form is required)
Expenditure on projects and programmes.
Income or monetary payments in favour of OSDC.
Guarantees and contingent liabilities.
Large contracts for services or expenditure on infrastructure works that have significant financial implications for OSDC and its ability to secure value for money.



Framework contracts that do not, in of themselves require a commitment of spend, but which nonetheless are significant (for example, because they commit OSDC to a single supplier and where spend is expected to be at scale or the service is critical).
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Any other areas specified in the Corporation's Scheme of Delegation as having specific decision-making requirements.
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- 17.3. Where there is a variance in the form of an overspend, the presumption is that the overspending service or project will identify a source of funding from within their Directorate to compensate.
- 17.4. Nothing in these Financial Regulations prevents the CEO and Senior Management Team from incurring expenditure which is essential to meet any immediate needs created by a sudden emergency. An emergency situation, in this context, is one in which expenditure must be incurred in the immediate future (usually within 24 hours) to secure very significant benefits or mitigate significant detriments or risk. Usually, those benefits or detriments will be associated with individuals' safety and wellbeing. Every effort must be taken to consult with the DFCO or their team. A retrospective decision form must then be completed in the usual way.

## 18. Orders for works, goods and services

- 18.1. Where approval to commit to expenditure has been obtained via a Decision Form, the approval number must be stated on the shopping cart / Purchase Order (PO). The relevant documentation should be attached to the shopping cart to be approved; for example, the Decision Form, the signed contract or funding agreement, or competitive quotes.
- 18.2. Transport for London (TfL) Business Services, the Corporation's shared service provider for procurement, will convert shopping carts into POs to expedite the payment of goods and services. Budget holders are responsible for ensuring that correct details are entered onto the financial system.
- 18.3. The person authorising a shopping cart is responsible for ensuring the estimated cost of the order is covered by a budget provision. The contract is entered into upon the issue of the purchase order by TfL Procurement and Supply Team and therefore it is essential that the correct information is included in the shopping cart and that all procurement/Financial Regulations have been complied with.
- 18.4. Shopping carts must clearly indicate the nature and quantity of the goods, work or services required and contain an estimate of the sum involved.
- 18.5. Oral orders may only be issued in exceptional circumstances, where a shopping cart cannot be raised or a PO cannot be issued at the time. If an oral order has to be made it must be confirmed within three working days by an approved shopping cart being passed to TfL Procurement indicating all details of the order and clearly marked 'confirmation of order'.
- 18.6. The DFCO is responsible for developing and coordinating a corporate approach to the purchase and supply of goods and services – including promoting adherence to the Contracts and Funding Code.

- 18.7. Directors should immediately inform the DFCO of any variation or cessation of regular periodic payments that relate to their area of responsibility.
- 18.8. Exceptions from raising a shopping cart have been agreed with TfL Business Services for specific expenditure types for which a PO is not appropriate. These include: penalties, levies, business rates, utilities, compulsory purchase order settlements and the purchase of land via solicitors.

## 19. Procedures for payments and authorising accounts

- 19.1. The DFCO is ultimately responsible for paying all properly authorised invoices and other requests for payment. The normal method of payment of money due from the Corporation is by BACS.
- 19.2. When goods/services have been received, they must be entered promptly onto the finance system via a goods/services receipt confirmation (GRN).
- 19.3. Payment of an invoice will be delayed if a PO/GRN has not been entered onto the finance system.
- 19.4. When an invoice is received, and matched with the PO and GRN, Business Services at TfL, the Corporation's shared services payments provider, will automatically generate payment. All invoices, not meeting the above requirements will be referred to the relevant directorate to resolve.
- 19.5. Budget holders with approved delegated authority on the finance system are authorised to approve POs and invoices/requests for payment. Approved signatories can authorise payments providing the:
  - expenditure has been properly incurred and relevant budget provision exists;
  - works, goods or services to which the account relates have been received, carried out, examined and approved;
  - prices, extensions, calculations, trade discounts, other allowances, credits and tax are correct; and
  - coding of expenditure is correct and that all other appropriate checks have been made.
- 19.6. Directors may request, in writing, that the DFCO make a payment where prices have increased beyond the control of the contractor/supplier. They may make payment provided they are satisfied the increases are reasonable and are in accordance with a relevant decision as recorded in a Decision Form and are within overall budget provision (provided by budget transfer if necessary).
- 19.7. Directors must comply with the annual closing of accounts instructions to help ensure the Corporation's accounts are closed within the statutory timetables. In particular, as soon as possible after 31 March and in line with the closing of accounts timetable, Directors must notify the DFCO of all outstanding income and expenditure relating to the previous financial year.

## 20. Salaries, wages, expenses and pensions

- 20.1. Responsibility for paying salaries, wages and pension benefits rests ultimately with the DFCO
- 20.2. Any extraordinary payroll payments and payments outside of agreements of general application must be specifically approved by the DFCO in consultation with the CEO, Head of People and TfL Legal as necessary.
- 20.3. The DFCO and the Head of People must be provided with information to facilitate the calculation and payment of salaries, wages and pension benefits, and to maintain appropriate financial records. In particular, but not exclusively, the HR team (via the HR system where relevant) must be informed of all:
  - appointments, resignations, dismissals, suspensions, secondments and transfers;
  - absences from duty for sickness or other reason, apart from approved leave;
  - changes in remuneration other than normal pay awards and agreements of general application; and
  - information necessary to maintain records of service.
- 20.4. Any expenses and benefits must be approved, incurred and submitted in line with the Corporation's Expenses and Benefits Framework.

## 21. Banking

- 21.1. The DFCO will make all arrangements relating to the Corporation's bank accounts.
- 21.2. All bank accounts should have an official title that must include the Corporation's name. In no circumstances must an account be opened in the name of an individual.

## 22. Tax

- 22.1. The DFCO is responsible for ensuring the Corporation meets its requirements under tax legislation and avoids unnecessary costs that might arise. This includes the maintenance of tax records, making all tax payments, receiving tax credits, submitting tax returns by due dates and advising on tax matters for both the activities conducted by the Corporation.
- 22.2. The DFCO is responsible for issuing guidance on all tax issues that affect the Corporation, covering payroll and non-payroll related tax issues.

## 23. Credit cards

- 23.1. Credit cards will be issued, and expenditure must be incurred in line with the Corporation's Expenses and Benefits Framework. Credit cards should only be used if the OSDC's usual purchase ordering processes is not appropriate and

there is no alternative means of payment by the Corporation or it is a genuine emergency.

# Part E. External arrangements

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## 24. Grant claims, bids for external funding and sponsorship

- 24.1. The DFCO is responsible for the framework within which the Corporation prepares and submits grant claims. Such claims may be submitted at the Directorate level and following sign off by the responsible Director– but must have input from the Finance and Governance teams.
- 24.2. Bids for external funding are to be approved at the following levels:
- in excess of £500,000: the Board;
  - up to and including £500,000: the CEO;
  - the DFCO must be consulted on any bid above £100,000; and Finance and Governance teams must be involved in the preparation of any bid.
- 24.3. The decision to seek sponsorship or donations to fund events, whether they are in cash, goods, services or in kind, must be approved at the same time as the associated event and in accordance with the levels set out above. The Contracts and Funding Code applies.
- 24.4. Approval must be sought and received through a Decision Form, before an agreement is entered into for the receipt of external funding. Unless an exceptional exemption is given through a Decision Form or by the DFCO, all incoming external funding is expected to cover the associated staffing (including corporate) costs and all other associated overheads.
- 24.5. The DFCO must be consulted on the VAT implications and raise invoices for the amounts due to the Corporation.

## 25. Funding to external organisations

- 25.1. Grants may be awarded to an external organisation where their activities are in line with the Corporation's objectives and awarded in accordance with the Contracts and Funding Code.
- 25.2. Approval must be obtained at the appropriate level before any commitment (whether oral or written) is made to provide funding to an external organisation.
- 25.3. Officers need to liaise with the Governance and Finance team and, where appropriate TfL Legal, to ensure that a funding agreement is put in place and signed at the appropriate level before the recipient organisation incurs any costs. Any expenditure prior to this is incurred at the recipient's risk.

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# Oxford Street Development Corporation (OSDC) Scheme of Delegation

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# Scheme of Delegation

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1. This Scheme of Delegation of the Oxford Street Development Corporation (OSDC) can only be altered by the OSDC Board and in consultation the Mayor, in accordance with the OSDC Governance Direction.
2. Financial commitments may only be made pursuant to a delegation once all necessary approvals and authorisations have been obtained, including the appropriate Decision Form:
  - a) For projects with a minimum value of £5,000 and up to £75,000, a Head of Service Decision Form
  - b) For projects with a value of up to £250,000, a Director Decision Form
  - c) For projects above £250,000 and up to £500,000, a Chief Executive Officer Decision Form
  - d) In addition, projects and contracts above the relevant Find a Tender (FTS) threshold are subject to the Procurement Act 2023 (as may be amended, supplemented or replaced from time to time) (Procurement Regulations). OSDC's Contracts and Funding Code has set £150,000 as the FTS threshold for goods and services and £4,000,000 for works and land development opportunities for the application of the rules and procedures prescribed in the Procurement Regulations. Specific advice must be sought from TfL Procurement and Commercial and TfL Legal for procurement of contracts above these thresholds.<sup>1</sup>
3. Note that additional information such as concept forms, business cases and relevant project documentation can be required in addition to the forms mentioned in paragraph 2. Routine expenditures below £5,000 as set out in OSDC's decision making guidance do not require a decision form.
4. Delegations may only be exercised in accordance with OSDC's Financial Regulations and OSDC's Contracts and Funding Code. Budgetary controls will be maintained through the OSDC's finance department.
5. The table below sets out how the functions of the OSDC are delegated to staff, or reserved to the Board or to Committees.
6. Expenditure may only be incurred within budgets and for purposes approved by the OSDC Board, generally through its approval of the Corporation's budget and/or business plan.
7. The notes on OSDC approvals are provided for guidance only. They reflect the provisions of the Localism Act 2011.

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<sup>1</sup> These documents need to be submitted to the budget holder and the relevant governance and finance business partner for approval. The thresholds do not include costs associated with VAT.



Type of decision	Delegation	Notes
General delegation	<p>The Board delegates, to any, Director, Head of Service or equivalent, all the functions of the OSDC – other than those functions within the delegations to the Planning Committee, when established and subject to parliamentary process – that are within the scope of that officer's job description, provided that this excludes any decision:</p> <p>a) on a matter that is reserved to the Board or a Committee, the Chief Executive Officer, or other specified officers, under these delegations, or</p> <p>b) for which there is no budget provision, or</p> <p>c) which may be novel, contentious or repercussive.</p> <p>And in each case subject to the recording of their decisions and all considerations relevant to those decisions in a manner consistent with the procedures approved from time to time by the Chief Executive Officer.</p>	
Urgent action	<p><b>(A): Urgent action by Chair of the Board and other Chairs</b></p> <p>The Board delegates to each of the Chairs of the Board and Committees, the exercise of any function of the Board or a Committee of the OSDC where in the Chief Executive Officer's opinion, the matter to be decided is urgent and it is not possible and / or practicable to convene an urgent meeting of the Board or the appropriate Committee.</p>	<p>Any Chairs' or Chief Executive Officer's action taken using this provision must be recorded in writing, along with (as relevant), the Chairs and Members consulted and their views (if any) and reported to the proceedings of the next corresponding Board or Committee (as applicable).</p> <p>References to the Chief Executive Officer, Director (including Director of Finance and Corporate Operations), and Head of Service above include any member of staff acting-up into that position on a temporary or permanent basis and any interim appointments to these roles.</p>

Type of decision	Delegation	Notes
	<p><b>(B): Urgent action by the Chief Executive Officer</b></p> <p>In such circumstances and where the relevant Chair is unavailable for any reason, and where any urgent matter involves reputational, financial or legal risk to the Corporation, and it is not possible and / or practicable to convene an urgent meeting of the Board or the appropriate Committee the Board delegates to the Chief Executive Officer the exercise of any functions of the OSDC in relation to the urgent matter provided that, prior to taking action, the Chief Executive Officer shall consult all available Members of the corresponding Board or Committee notifying them of the intended action and seeking their views within a reasonable time frame.</p> <p>All staff are delegated the authority to take emergency action in case of imminent danger to life or limb, in consultation with the most senior member of staff present or available by remote means.</p>	
Spending, grants, asset disposals	<p>The Board reserves the approval of procurement, spend and commercial transactions (including disposals) above £500,000 within approved budgets. This Scheme of Delegation grants delegated authority to OSDC officers to approve procurement, spend and commercial transactions as follows:</p> <ul style="list-style-type: none"> <li>The Chief Executive Officer can give approval up to £500,000 within approved budgets.</li> </ul>	<p>Sums referred to are cumulative rather than annual (e.g. a ten-year contract paying £300k per annum would require full Board approval).</p> <p>Officers should note the following consents are required from the Mayor:</p> <ul style="list-style-type: none"> <li>Giving financial assistance (e.g. grants) to any person or organisation (except where such grants are for less than £500,000, and are made in line with the OSDC Contracts and Funding Code or with the General Grant Consent, or are less than £10,000 and the legal</li> </ul>

Type of decision	Delegation	Notes
	<ul style="list-style-type: none"> <li>Any Director (G14 and above) can give approval up to £250,000 within approved budgets.</li> <li>Any Head of Service (G12 and above) can give approval up to £75,000 within approved budgets.</li> </ul>	<p>and finance teams are satisfied that the grant has been made in a fair, open and transparent manner);</p> <ul style="list-style-type: none"> <li>Disposal of land for less than best consideration which can reasonably be obtained, or disposal of land that was compulsorily purchased; and</li> <li>Permitting a subsidiary to borrow money, raise stock, or raise finance otherwise than from the OSDC, or which is not included in that subsidiary's business plan.</li> </ul> <p>Under the OSDC Governance Direction 2026, prior consent must be obtained from the Mayor for any item of capital or revenue expenditure which cannot be contained within the OSDC's approved budget for the year.</p>
Contracts and other legal documents	<p><b>Contracts or other legal documents</b></p> <p>The signature or execution of all contracts or other legal documents, which are not deeds, require a signature from one of the following postholders listed below:</p> <ul style="list-style-type: none"> <li>Chief Executive Officer;</li> <li>Director of Finance and Corporate Operations</li> <li>Any Director</li> </ul> <p><b>Deeds</b></p> <p>Deeds may be executed on behalf of the OSDC by application of the seal in accordance with paragraph 11 of Schedule 21 to the Localism Act 2011. The application of the OSDC seal will be authenticated by the signature of any one of the following</p>	<p>Consequential amendments have been made to the Financial Regulations and Standing Orders.</p> <p>For contracts or other legal documents, the signatory will normally be the relevant Senior Officer or budget holder responsible for that area of work/documentation.</p> <p>The documents/contracts going to Directors, where possible, need to have the OSDC 'Request to Sign/Discharge a Legal Agreement' document adjoining them to show assurance from the following areas has already been obtained:</p> <ul style="list-style-type: none"> <li>Legal</li> <li>Governance</li> <li>Finance</li> <li>Board/Audit and Risk Committee, where</li> </ul>

Type of decision	Delegation	Notes
	<p>postholders:</p> <ul style="list-style-type: none"> <li>• Chief Executive Officer;</li> <li>• Director of Finance and Corporate Operations</li> <li>• Any Director; or</li> <li>• Chair of OSDC Board.</li> </ul> <p><b>Section 106 Agreements</b></p> <p>From the date OSDC becomes the Local Planning Authority for the Oxford Street MDA (subject to parliamentary process), agreements entered into pursuant to s.106 of the Town and Country Planning Act 1990 may be signed on behalf of OSDC by any two people from Group 1 (below) or one person from Group 1 and one person from Group 2 (below):</p> <p>Group 1:</p> <ul style="list-style-type: none"> <li>• Chief Executive Officer;</li> <li>• Director of Finance and Corporate Operations</li> <li>• Director of Planning.</li> </ul> <p>Group 2:</p> <ul style="list-style-type: none"> <li>• Head of Development Management and Enforcement;</li> <li>• any other employee appointed in writing (via email) either by the Chief Executive Officer or Director of Finance and Corporate Operations.</li> </ul>	<p>applicable under this scheme of delegation.</p> <p>When the OSDC becomes the Local Planning Authority for the Oxford Street MDA (subject to parliamentary process), further provisions with regards to contracts falling within the Planning Directorate will be covered through the future Planning Scheme of Delegations.</p>

Type of decision	Delegation	Notes
Applying for planning permissions (applicable after the date at which the OSDC becomes the Local Planning Authority for the Oxford Street MDA, subject to parliamentary process)	The Board delegates the decision to apply for planning permission to the Chief Executive Officer, unless the application is novel or contentious, or has financial implications that would make it subject to approval by Board or relevant Committee.	
Compulsory purchase order (applicable after the date at which the OSDC becomes the Local Planning Authority for the Oxford Street MDA, subject to parliamentary process)	Making compulsory purchase orders is reserved to the Board.	Officers should note that making compulsory purchase orders requires the Mayor's consent.
Budget, business and annual report	The agreement of the annual budget, the business plan, and the annual report and accounts is reserved to the Board.	<p>The OSDC is required to consult the Mayor before the Board approves the draft budget and business plan for the purpose of their formal submission to the GLA as part of the GLA Group's annual statutory budget approval process.</p> <p>The OSDC is required to obtain the consent of the Mayor before the Board considers the business plan for approval.</p>
Bodies corporate	<p>The following decisions are reserved to the Board:</p> <ul style="list-style-type: none"> <li>• The formation and dissolution of bodies corporate or partnerships;</li> <li>• The acquisition of more than 25 per cent of the shareholding of any company; and</li> <li>• The appointment and removal of directors to bodies corporate or partnerships.</li> </ul>	Officers should note that forming or acquiring interests in bodies corporate requires the Mayor's consent.

Type of decision	Delegation	Notes
<p>Appointments and governance</p>	<p>The following decisions are reserved to the Board:</p> <ul style="list-style-type: none"> <li>• Minor amendments and approval of updates to Standing Orders, Schemes of Delegation, and financial regulations;</li> <li>• Adoption of Terms of Reference for committees;</li> <li>• The appointment of Board Members to committees; and</li> <li>• The settlement of any claim against the Corporation involving allegations of discrimination or whistle-blowing.</li> </ul> <p>All other settlements on termination of employment that include more than pay in lieu of notice are reserved to the Chief Executive Officer.</p> <p>The Chief Executive Officer is responsible for the employment of staff and staffing matters.</p>	<p>The following matters require consultation with the Mayor</p> <ul style="list-style-type: none"> <li>• Approving terms and conditions for appointing staff;</li> <li>• Determining rates and eligibility criteria for staff remuneration, travelling and other allowances, pensions and gratuities; and</li> <li>• Recruitment and appointing Board Members</li> <li>• Appointing non-Board members to a committee or sub-committee.</li> </ul> <p>The following matters require the Mayor's prior consent:</p> <ul style="list-style-type: none"> <li>• The appointment of a Chief Executive Officer.</li> </ul> <p>OSDC is required to consult the Mayor before making any significant changes to the following documents:</p> <ul style="list-style-type: none"> <li>• Standing Orders</li> <li>• Scheme of Delegation</li> <li>• Other rules and procedures</li> <li>• Expenses and benefits framework.</li> </ul> <p>The Mayor has delegated to the OSDC responsibility for determining rates and eligibility criteria for Board allowances, subject to consultation with the Mayor.</p>
<p>Planning (applicable after the date at which the OSDC becomes the Local Planning Authority for the Oxford Street MDA, subject to parliamentary process)</p>	<p>Authority for planning decisions will be delegated as per a separate Planning Scheme of Delegation, to be adopted when the OSDC becomes the Local Planning Authority for the Oxford Street MDA, subject to parliamentary process.</p> <p>The agreement of local planning policy including local plan and community infrastructure levy charging schedules is reserved to the Board, though</p>	<p>Consequential amendments will be made to the Planning Scheme of Delegation, once the OSDC becomes the Local Planning Authority for the Oxford Street MDA, subject to parliamentary process.</p>

Type of decision	Delegation	Notes
	the Planning Committee may advise on these matters.	

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# OSDC Contracts and Funding Code

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# Part A. Overview

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## 1. Purpose and scope

1.1 Oxford Street Development Corporation's (OSDC) governance arrangements are designed to ensure:

- there are clear expectations for all staff – and in particular that everyone upholds the seven principles of public life: selflessness, integrity, objectivity, accountability, openness, honesty and leadership
- we conduct our business in line with the law and proper standards
- we safeguard and properly account for public money and spend it economically, efficiently and effectively.

1.2 This Code sets down the rules and processes at OSDC concerning expenditure on the procurement of and entry into contracts and other formal arrangements for:

- goods and services, including with consultants
- land disposal and / or development opportunities
- works
- the provision of grant funding
- sponsorship.

1.3 It applies to everyone at OSDC: Board and Committee Members and staff – but noting it is predominantly for staff and especially those who are involved in entering into arrangements with third parties.

### *Outcomes*

1.4 The outcomes sought from this Code, grounded in the three wider governance imperatives outlined above, are that OSDC and its staff:

- secure and deliver value for money (VfM) to maximise public benefit, and, in the case of contracts with suppliers, based on the 'most advantageous tender' (MAT)
- act, and be seen to act, with integrity, fairly and transparently, ensuring third parties with which OSDC deals are treated equally, given the same opportunities and information and are evaluated properly and even-handedly. This means you must treat all potential suppliers and grant recipients the same unless a difference between the suppliers / grant recipients justifies different treatment. Where you do consider that different treatment is justified in a particular case, you must take all reasonable steps to ensure it does not put a supplier at an unfair advantage or disadvantage
- have regard to the fact that small and medium-sized enterprises (SMEs) may face particular barriers to participation and consider whether such barriers can be removed or reduced

- support the GLA's leadership of the London Anchor Institutions' Network, which commits pan-London institutions, including OSDC, to work together, using their procurement, workforce and estate management capacity for social and economic benefit
- communicate with suppliers electronically (utilising OSDC's 'source to pay' system, SAP Ariba, as appropriate) and where TfL Procurement & Commercial (P&C) is leading a procurement, ensure you coordinate any and all communications with suppliers through the P&C lead
- in conjunction with the assigned procurement lead from TfL Procurement & Commercial, ensure a 'pipeline notice' is published which sets out specified information about the contract with an estimated value (i.e. the value for the time being estimated by OSDC) of more than £2 million (inclusive of VAT) in which OSDC intends to publish a 'tender notice' or 'transparency notice'
- safeguard against allegations of corruption or bias, and take all reasonable steps to identify, keep under review and mitigate conflicts of interest and ensure that a conflict of interest does not put a supplier at an unfair advantage or disadvantage
- maintain proper audit trails to support actions, ensuring compliance with this Code can be demonstrated at any time, and keep such records to explain a decision made for the purpose of awarding or entering into a contract or grant funding agreement, in line with OSDC's records management policies
- avoid the need to retender a contract due to a breach of rules or regulations
- keep the need for audit intervention to a minimum
- properly approve and formalise relationships with suppliers and external organisations, so as to protect and enhance OSDC's interests, position and reputation
- be open and make information available about on our contract and grant funding processes and the agreements OSDC puts in place
- share information for the purpose of allowing suppliers and others to understand OSDC's procurement policies and decisions
- comply with the law.

### *What this document covers*

1.5 This Code is both policy and practical guide. It explains:

- the legal and procurement advice and assistance available and from whom this should be sought
- the types of arrangements that can be entered into with third parties and the application and impact of each
- the approvals you must obtain prior to entering into a formal arrangement with a third party
- how TfL Procurement and Commercial procedures must be followed to procure goods and services, land development opportunities and works

- the procedures that must be followed when entering into funding and sponsorship arrangements.

### *Related procedures and protocols*

1.6 The Contracts and Funding Code relates to and interacts with the following other governance procedures and protocols, in particular:

- OSDC Scheme of Delegation and underpinning decision-making procedures
- GLA Group Responsible Procurement Policy
- GLA Modern Slavery Statement
- OSDC Financial Regulations
- OSDC Expenses and Benefits Framework
- OSDC Gifts and Hospitality Policy and Procedure
- Register of Interests requirements and guidance
- OSDC Code of Conduct for Board and Committee Members
- Staff Code of Ethics and Standards
- OSDC Use of Resources Policy
- OSDC Anti-Fraud and Corruption Framework
- Subsidy Control guidance
- OSDC's published transparency commitment and reporting arrangements, including to comply with the [Local Government Transparency Code](#).

1.7 In addition, to complement these formal documents, a Procurement Guidance document has been developed and is available upon request to the Finance team. It contains step by step, practical advice, including templates, for procurements led by OSDC officers (generally those below £25,000, exclusive of VAT) and signposts to the steps involved in more complex procurements led by the GLA Group's procurement service, provided by TfL Procurement and Commercial, and the support available from them. **\*NB:** *Estimated contract value should not be taken as the sole factor determining whether OSDC officers should lead on such activity, e.g. if the OSDC's requirements are of a particularly technical nature or there are significant risks associated with a prospective contract advice should be sought from or TfL Procurement & Commercial.*

### **Responsible procurement: Our mechanism for delivering social value**

Social value refers to the economic, social and environmental wellbeing of our communities in London and beyond. Through our Responsible Procurement (RP) Policy and approach, we create and deliver social value as part of our purchasing and commissioning activity. We do this across five themes:

- improving supply-chain diversity
- embedding fair and inclusive employment practices
- enabling skills, training and employment opportunities
- promoting ethical sourcing practices
- improving environmental sustainability.

The Responsible Procurement team provides the tools and the support the GLA and wider Group needs to implement relevant and proportionate RP requirements as part of the contract process. The team works with commercial staff and contract managers to monitor requirements in contracts and engages suppliers, through supplier relationship management and collaboration, to ensure best practice social value outcomes.

## 2. Core responsibilities

### *Approval and review*

2.1 Major changes to the Code must be approved by the Board. Approving the Code at the highest-level serves to underpin and communicate OSDC's commitment to delivering the outcomes at paragraph 1.4.

2.2 The Head of Governance will ensure this Code is reviewed at least every two years and that this review informs any subsequent update. The Head of Governance and Director of Finance and Corporate Operations are responsible for reviewing how it is applied and adhered to on an ongoing basis.

### *Delegated authority to make updates*

2.3 Substantive but less significant changes can be approved by the Audit & Risk Committee.

2.4 The Head of Governance, having consulted with the Senior Management Team where the changes constitute more than minor factual changes or presentational updates, may amend this Code providing the OSDC policy on which it is based is not significantly or materially altered. That includes updating this document to reflect changes in the law and other external guidance that directly impact on the OSDC's contracts and funding approach. Such updates will be reported to the Audit & Risk Committee.

2.5 The Head of Governance and Director of Finance and Corporate Operations may also issue and amend as necessary guidance to support this Code – providing any such guidance is consistent with it.

### *Implementation*

2.6 The Head of Governance and their team, working with TfL Procurement and Commercial, is responsible corporately for ensuring there is a good awareness of this Code, and its procedures are understood and followed. This includes communicating and advising on the requirements of the Code, with appropriate reinforcement and support.

2.7 OSDC's procurement function is provided by TfL Procurement and Commercial under a shared service arrangement. Its role is explained further in section 6.1. Working with OSDC, it will ensure this Code is supported by clear procurement guidelines and well-understood and effective processes.

2.8 As a public authority wholly or mainly funded out of public funds and subject to public authority oversight, OSDC is a 'contracting authority'.

#### **Collaborative Procurement Board**

The Collaborative Procurement Board is responsible for overseeing the GLA Group's approach to procurement in certain agreed categories where several parts of the Group are looking to purchase similar goods or services. The aim is to ensure a joint approach and drive efficiencies

2.9 TfL Procurement and Commercial is not, however, responsible for OSDC's grant funding procedures. The Head of Governance, working with the Director of Finance and Corporate Operations and TfL Legal, will ensure there are robust corporate arrangements and clear guidance.

2.10 Further guidance, forms and templates supporting OSDC contract and funding arrangements are available via the OSDC Governance team, including procurement guidance. Staff are strongly encouraged to review this guidance alongside the Code.

2.11 At the directorate and team level, Directors and Senior Managers are responsible for ensuring this Code is implemented by staff working to them.

2.12 Everyone at OSDC is responsible for adhering to and applying this Code.

## Part B. Preliminaries

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### 3. Overview of the process for entering into agreements with third parties

3.1 The following, high-level chronological process should be followed at all times:

- a) Approval for expenditure should be sought as per OSDC's Scheme of Delegation and decision-making process: a Board; CEO; Director; and Head of Service decision, according to the level of financial commitment involved. The Board report or decision form should set out the procurement / grant funding route being pursued and any relevant options. TfL Procurement and Commercial should be engaged as you develop your decision form where they are to be involved in the procurement.
- b) Once the decision form has been approved, work closely with TfL Procurement and Commercial (procurements over £25,000 or that are complex) to follow its procurement procedures and governance. If you are managing the procurement directly, design the specification and evaluation criteria and begin the procurement or grant funding process.
- c) Having completed the procurement or grant funding exercise, enter into the commitment with the successful third party by executing the appropriate contract or funding documents. Where you have engaged TfL Procurement and Commercial, you must do so through its procedures. Note no commitment should be made, in any form, until such documentation has been executed by the OSDC and contractor/funding recipient.

3.2 If this chronological process is not followed, then the OSDC will be exposed to unnecessary risk. Retrospective approvals should not be sought. Should you be in a position where you have no choice but to seek approval retrospectively, you must provide a valid business reason for this and be able to explain why approval prior to the start of procurement or grant funding was not sought and the steps that have been taken to ensure that such a situation does not re-occur.

3.3 Early engagement with TfL Procurement and Commercial is vital (and in the instance of grant funding, engagement with TfL Legal). Do not underestimate the amount of time that may be required. Procurement and grant funding exercises can be a lengthy process, even simple and lower value matters can take a number of months and at the more complex end of the spectrum, a year or more.

3.4 In compliance with the Procurement Act 2023<sup>1</sup>, TfL Procurement and Commercial maintains a pipeline of upcoming OSDC procurement activity. It is important senior officers, when requested, ensure this is up to date to support effective planning, including capacity planning in the TfL team, and to help identify opportunities, through

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<sup>1</sup> The **Procurement Act 2023** is effective from 24 February 2025 (and for new procurements carried out after this date). Until this time, all current and relevant legislation under the Public Contracts Regulations 2015 shall apply, and all references in this document to the 'Procurement Act 2023' shall be read and replaced as appropriate.



joint contracting, to secure better value of money. Failure to populate the procurement pipeline may result in your procurement exercise being delayed.

3.5 Note that if an organisation asks for notification while a procurement process is still in train, it must be informed in writing that:

- its tender or request for funding is being considered but no final decision has been taken
- any expenditure by them prior to the execution of the contract or funding agreement by both them and the OSDC is incurred or committed at their own risk (this should be flagged expressly in all procurement and funding exercise documentation in any event).

## 4. Contract or funding agreement?

4.1 It is not always immediately clear whether the proposed engagement is a contract (i.e. concerns a payment for works, services or supplies) or the award of grant funding (i.e. concerns a payment which is a contribution to the costs of the funding recipient's, rather than an OSDC, project). The following table sets out some of the more common differentiators, but in essence, and if the OSDC wishes to pay someone:

- a) to do something for the OSDC, then a **contract** for works, services or supplies will apply and (depending upon the nature and value of the works, services or supplies) you will need to follow a procurement process unless this Code permits you to do otherwise or
- b) to make a contribution to that organisation's costs of delivering its own (rather than an OSDC) project which is of benefit to London/Londoners, then a **grant** funding agreement will apply and (depending upon the nature of the project and recipient and value of the funding) you will typically need to undertake some form of competitive exercise to identify the recipient(s).

Contract	(Grant) Funding agreement
<ul style="list-style-type: none"> <li>• The OSDC receives a benefit, usually in return for an agreed sum of money.</li> <li>• The contract requirements are specified by the OSDC: there are firm contractual commitments that will be delivered.</li> <li>• The OSDC needs to own or take a licence of Intellectual Property rights to assets created as part of the contract.</li> <li>• The OSDC is able to bring a claim for its resulting losses based on a breach of contract if these commitments are not delivered.</li> </ul>	<ul style="list-style-type: none"> <li>• The OSDC is not receiving a direct or indirect benefit.</li> <li>• The OSDC is supporting a third-party project that aligns with the Corporation's priorities, but which is the initiative and activity of that other organisation.</li> <li>• The ODPC is entitled to withhold or reclaim the funding paid up to the date of the breach of funding conditions but may not be entitled to take any other action.</li> <li>• Typically, the organisation being supported will be expected to provide a</li> </ul>

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- The process leading up to the award of a contract is governed to a greater extent by specific regulations.
  - contribution to its project costs and will in any event be required to take reasonable steps to seek additional funding from other third parties.
  - The funding is provided as a conditional gift: the recipient is entitled to the funding as a contribution to costs, provided conditions the OSDC stipulates are met.
  - Although a formal tendering exercise is not required by procurement law, considerations of value for money, fairness, transparency, equalities and avoiding potential distortion in the relevant sectors apply. It may be prudent to undertake some form of competitive exercise.
  - The OSDC may need a licence created as part of the funded project for the purpose of reporting and publishing the project and its outcomes and archival of the same.
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## 5. Declaring interests

5.1 Under the Procurement Act 2023, the OSDC has a duty to identify, keep under review and mitigate conflicts of interest and must take all reasonable steps (which may include requiring a supplier to take reasonable steps) to ensure that an actual or perceived conflict of interest does not put a supplier at an unfair advantage or disadvantage.

5.2 In addition, to preserve the integrity of contract and grant funding award processes, it is imperative proposals are evaluated objectively, consistently and without bias towards particular suppliers and/or recipients.

5.3 Prior to the start of the process, all those involved in the evaluation must declare any interest or perceived conflict of interest and take appropriate action. If, after consulting with senior managers, it is decided that a conflict of interest exists, the person concerned must remove themselves from the process.

5.4 Where TfL Procurement & Commercial are leading on the procurement activity, you must, in any event, complete and return a Declarations of Interest form to the assigned TfL P&C lead (copies of which are available on the intranet or from the assigned TfL P&C lead).

5.5 An interest is where you or a 'Connected Person' (as defined in OSDC's Interests Guidance) has a personal, financial or other interest in, or a pre-existing personal relationship with, a potential supplier or funding recipient. Examples include:

- present, recent or planned future employment
- owning a shareholding or having another financial interest
- influence in or a role with a potential supplier or funding recipient
- having or having the potential to receive cash or other benefits from the potential supplier or funding recipient or anyone associated with it.

5.6 Failure to declare these can, in certain circumstances, lead to you committing a criminal offence, so it is essential you identify these and take suitable action to remove the conflict.

## 6. The role of and early engagement with TfL Procurement and Commercial

### *TfL Procurement and Commercial role*

6.1 TfL Procurement and Commercial leads on procurement issues for the OSDC. It is responsible for:

- developing and coordinating a corporate approach to the purchase of goods and services, working closely with the Head of Governance and their team
- developing procurement strategy and policy (in conjunction with the OSDC)
- advising and providing guidance on procurement issues, working closely with the OSDC's Finance and Governance teams, and TfL's Legal teams
- helping ensure OSDC meets all legislative requirements and demonstrates value for money (VfM) based on the 'most advantageous tender (MAT)' and a fair and transparent approach to procurement
- maintaining a pipeline of upcoming OSDC procurement activity (in conjunction with the OSDC business teams)
- managing corporate procurement exercises above the relevant threshold
- providing advice on smaller procurement exercises OSDC is running directly
- conducting financial appraisals of potential suppliers
- advising directorates with complex contract monitoring
- procurement administration, such as:
  - allocating procurement reference numbers
  - maintaining a comprehensive procurement pipeline and contracts databases
  - checking progress on procurement within directorates
  - procurement monitoring and reporting
  - monitoring compliance with procedures
  - monitoring performance on particular issues, such as equalities.

6.2 The OSDC has a Business Partner, a senior manager within the team at TfL who is our primary contact for procurement shared service matters. OSDC officers are

expected to work with TfL procurement leads to translate OSDC objectives into procurement requirements, identify and deliver opportunities for efficiencies and greater value for money (VfM) based on the 'most advantageous tender' (MAT), as well as enhancing the service provided by TfL.

### *Engaging with TfL Procurement and Commercial*

6.3 TfL Procurement and Commercial should be engaged at the earliest possible opportunity once you have identified a need to procure goods or services valued at more than £25,000 (excluding VAT) – or if you otherwise need to use their services, including, for example, where the value of the proposed purchase is between £10,000 and £25,000 (excluding VAT) and you are pursuing single source and/or direct award request of OSDC's requirements are particularly technical or there are significant risks associated with a contract.

6.4 You must follow the guidance and templates approved by TfL Procurement and Commercial and available from the Governance team in any competitive procurement scenario (i.e. where you are running the procurement directly). This helps to reduce the risk of procurement problems, which can delay projects later on.

6.5 The route for involving TfL Procurement and Commercial is to submit to it a [Procurement Engagement eForm](#) so that it can determine the appropriate level of their involvement.

6.6 A table with an Overview of Procurement Process at different values can be found at Appendix 1.

### *Procurement governance*

6.7 TfL Procurement and Commercial lead on providing governance assurance processes for individual procurement activities, including to help deliver value for money (VfM) based on the 'most advantageous tender' (MAT) and effectively manage commercial risks. This is under the oversight of the Director of Corporate Operations and Finance.

### **Approval to spend and contract value**

Before a procurement process or grant funding process can commence, you must, as a general rule, have in place approval to spend at the appropriate level – as specified in OSDC's Scheme of Delegation and Decision-Making documents. This means you will need a decision form and whenever non-routine (including programme) expenditure is over the threshold, a Board Decision will be needed.

That is not to say, however, that you cannot seek advice from TfL Procurement and Commercial about how to undertake a procurement exercise before getting approval. Indeed, that will often be desirable and you should reflect on procurement options and considerations in the decision form. In particular, the decision form should seek specific approval for Single Source Request (SSR) and Novel, Contentious or Repercussive (NCR) procurement routes.

In exceptional circumstances it may be acceptable to begin a procurement or grant funding process without approval via a decision form. The most usual circumstance is when the procurement process itself will provide valuable information to enable the decision to be taken. For example, if it would not otherwise be clear what level of spend would be required. In such cases, you should speak to the Governance team for advice; but you must not enter into contract or grant agreement without an approved decision at the level required in OSDC's Scheme of Delegation.

6.8 For the larger value, higher risk, and more significant procurements, the relevant forum is the TfL 'Commercial Assurance Meeting' (CAM), which includes representation from procurement and finance professionals and the relevant business area leads at the OSDC.

6.9 The Procurement and Commercial Team will advise on the minimum thresholds above which CAM must endorse decisions on procurement strategy, contract award recommendations and variations, single source and direct award requests and derogations – and the exact process to be followed.

## 7. Financial and legal advice

7.1 The Finance team is responsible for assessing the budget implications of procurement exercises and can advise on pricing and other financial aspects of contracts and funding agreements. You should contact the team as soon as you begin to formulate any matter or project to which this Code may apply.

7.2 TfL Legal can provide advice on issues, including:

- the OSDC's powers to undertake proposed activity, enter into certain arrangements and constraints on and the procedural requirements of the exercise of such powers
- legislative compliance and certain procedural requirements
- complex procurement queries (in liaison with TfL Procurement and Commercial)
- the use of OSDC resources (in liaison with the Finance and Governance teams)
- the proposed arrangements for the delivery of grant funding programmes and award of grant funding to third parties where these are atypical or non-routine
- the proposed entry into sponsorship arrangements with third parties
- a range of other commercial, employment, property, planning and public law issues.

7.3 You must seek both financial and legal comments on all OSDC decisions exceeding £50,000 or where there are NCR (Novel, Contentious, or Repercussive) elements. That does not, however, preclude seeking advice earlier on in the process and before a decision form is started – or where a decision form is not required (i.e. where routine expenditure is involved).

7.4 Indeed, such early engagement with Finance and TfL Legal is expected, as it is with TfL Procurement and Commercial. TfL Legal should be contacted at the earliest opportunity as soon as you begin to formulate any matter to which this Code may apply, including preparing decision forms; for example, where your project or an element of your project involves paying or receiving grant of funds from third parties. That way, TfL Legal can assess the extent to which your proposals are lawful and where their support may be required on legal steps to protect the OSDC's interest. Failure to engage with Legal at this point can lead to delays to proposed activity and in certain instances the rejection of such proposals.

## 8. Summary of sources of advice

8.1 You should seek advice and assistance as follows:

What	Relevant section of the Code	From whom
Procurement	Part C: Sections 9-11	TfL Procurement and Commercial, Responsible Procurement team and Procurement Guidance
Grant funding	Part C: Section 12	TfL Legal (where required), the OSDC Finance team and/or the OSDC Governance team
Sponsorship arrangements	Part C: Section 13	The OSDC Comms and Engagement, Governance and Finance teams and TfL Legal
Recruitment and procurement of professional services - Employment contracts and the distinction with consultancy contracts	Part E	The OSDC Human Resources (employment) and Finance (consultancy contracts and distinguishing as to which is which) teams

# Part C. Procurement processes

## 9. Procurement thresholds

9.1 The thresholds determining the process for procuring goods and services, works and land development opportunities are as follows. Remember, you must have an approved decision form for all procurement expenditure.

Estimated contract value	Procurement process (in overview)
<ul style="list-style-type: none"><li>• Goods and services <b>above £150,000</b> (excluding VAT)</li><li>• Works and land development opportunities above £4,000,000 (excluding VAT)</li></ul>	<ul style="list-style-type: none"><li>a) Engage TfL Procurement and Commercial.</li><li>b) Develop a procurement strategy with TfL Procurement and Commercial.</li><li>c) Seek a call-off from an appropriate and compliant framework, where possible.</li><li>d) Undertake a tender process compliant with the Procurement Act 2023 through TfL Procurement and Commercial</li></ul>
<ul style="list-style-type: none"><li>• Goods and services of <b>more than £25,000 (£25,000) and up to £150,000 (excluding VAT)</b></li><li>• Works and land development opportunities of more than £25,000 and up to £4,000,000 (excluding VAT)</li></ul>	<ul style="list-style-type: none"><li>a) Engage TfL Procurement and Commercial.</li><li>b) Develop a procurement strategy with TfL Procurement and Commercial (if over £100,000 excluding VAT).</li><li>c) Seek a call-off from an appropriate and compliant framework, where possible.</li><li>d) Undertake a formal tender process, which will be managed by TfL Procurement and Commercial via SAP Ariba.</li></ul>
<ul style="list-style-type: none"><li>• Goods and services of <b>more than £10,000 and up to £25,000</b></li></ul>	<ul style="list-style-type: none"><li>a) Seek a call-off from an appropriate and compliant framework, where possible.</li><li>b) If not, opt for competitive tendering, seek three or more written quotes from appropriate potential suppliers and attach all quotes received to the Purchase Order Requisition.</li><li>c) For procurements between £10,000 to £25,000 (excluding VAT) you are still required to complete the Single Source Request and/or Direct Award Request Form for review with TfL Procurement and Commercial, but approval through formal procurement governance procedures is not required.</li></ul>

Estimated contract value	Procurement process (in overview)
	d) Otherwise seek advice from TfL Procurement and Commercial only in exceptional circumstances.
<ul style="list-style-type: none"> <li>• Goods and services <b>up to £10,000 (excluding VAT)</b></li> <li>• Works and land development opportunities up to £25,000 (excluding VAT)</li> </ul>	<ul style="list-style-type: none"> <li>a) Seek a call-off from a suitable framework, where possible.</li> <li>b) If not, decide whether it would be preferable to opt for a competitive tendering route or, where permissible, a single supplier route.</li> <li>c) If using a single supplier, secure value for money.</li> <li>d) If opting for competitive tendering, contact Procurement and Commercial team for access to templates and seek three or more written quotes and attach all quotes received to the shopping cart.</li> </ul>

9.2 The estimated value of the contract must be based on the total cumulative amount (based on the relevant market pricing) over the maximum term of the contract, including all optional extension periods, i.e. not solely on an annual or initial fixed term basis. It should include any amount earmarked in the contract to cover risks, as a contingency and for optional extensions and additions.

9.3 Contract values should not be estimated with a view to securing that any requirement of this Code does not apply.

## 10. Exemptions from normal procurement processes

10.1 Exemptions to the standard procurement processes will only be considered where there is a clear and specific rationale. These include:

- urgency – the legal definition of ‘urgent’ has to be satisfied, for example, an unforeseen situation like fire, flood or civil unrest



- complete absence of competition
- technical, artistic, exclusive right or intellectual property rights (IPR)
- previous involvement in a specific current project or continuation of existing work that cannot be separated from the new project/work
- the supplier is unique in its ability to provide compatibility with an existing service (not applicable to the majority of contracts with contract values exceeding £150,000 excluding VAT)
- bargain advantageous conditions, for example, bankruptcy and liquidation.

10.2 When seeking approval for an exemption, you must:

- clearly set out the proposed exemption as a recommendation in the decision box of the decision form (or Board report)
- explain why the proposed exemption applies and is required in the decision form (or Board report) – you will need to make a very strong case
- set out any competitive process that you will conduct
- explain how you intend to obtain and know the proposed supplier will provide value for money (VfM) based on the ‘most advantageous tender’ (MAT).

10.3 Financial and legal comments on the decision form (or Board report) must reflect on the exemption so a fully informed decision can be made.

#### **Single Source and/or Direct Award exemption**

Approval to award a contract flows from the approval to spend the associated budget, and normally through a decision form (in advance of the procurement process). Legal advice must be sought on the potential application of an exemption and reflected in the decision form. The TfL Procurement and Commercial Single Source Request form should be circulated with the decision form.

If expenditure has already been approved and there would not otherwise be a need for a decision form, please consult the Governance team. However, a Single Source Request form is always required.

#### **HM Government ‘Central Digital Platform’**

All competitive procurements over £25k (excluding VAT) must be advertised on HM Government ‘Central Digital Platform’, an online platform to help connect businesses with public sector contract opportunities. That is unless you are using a framework or a pre-selected list of suppliers (ie. you know which three or more suppliers you would like to approach).

TfL Procurement & Commercial will manage this process on your behalf.

## Relevant thresholds under the Procurement Act 2023 regulations

This Code has set £150,000 (excluding VAT) as the OSDC's threshold for goods and services and £4,000,000 for works and land development opportunities for the application of the rules and procedures prescribed in the regulations. Specific advice must be sought from TfL Procurement and Commercial for procurement of contracts above the thresholds.

## 11. Specifications and evaluation criteria

### *Invitations to tender*

11.1 An effective invitation to tender (ITT) document (i.e. the formal call for bids) will articulate what you need – and why and by when. It should be written with the perspective of the third-party bidder firmly in your mind: it must be clear not just to you but to a third party what you are seeking to procure.

11.2 An Invitation to Tender (ITT) will typically:

- describe the OSDC – its role and remit
- make clear what it is you wish to procure – and why, including relevant background
- include a schedule of requirements – what you want the service to provider to deliver (the outputs), by when and to what extent or quality
- set out the high-level governance arrangements for the contract, such as how progress will be reported and overseen, and any issues dealt with.

11.3 You will also need to provide bid response instructions, which will include details of timings, selection and evaluation criteria, weightings and scoring scales/methodology.

11.4 See the [procurement guidance](#) for examples of these documents.

### *Award criteria and process*

11.5 An 'award criteria' refers to the criteria set at the start of the procurement process against which tenders will be assessed for the purpose of awarding a public contract.

11.6 You must establish award criteria early on and before you go to the market – making sure they are intrinsically linked to your specification; they are likely to relate directly to the specification's outputs and deadlines, as well as price. You will need to consider which criteria you consider most important and can weight them accordingly.

### Frameworks

A framework is a pre-procured list of suppliers. TfL Procurement and Commercial have access to a number of different frameworks; speak to the TfL team for advice.

Using a framework can save time and money:

- they avoid the need for a full tender process
- headline prices, terms and conditions are pre-agreed
- the opportunity to include bespoke terms and conditions, providing they are not 'substantial modifications', to the original framework terms.

Frameworks are set up so that you can either appoint one supplier directly (without the need for a mini-competition) and/or you can run a mini-competition with the suppliers on the framework and select one of them after this.

11.7 Selection criteria concern bidders rather than bids and are used to identify organisations, having what OSDC considers to be sufficient technical and financial standing, to be invited to submit a bid for evaluation.

11.8 Evaluation criteria concern the bids themselves – and so look forward to proposed provision rather than back at past provision – and are usually split between:

- technical (quality) – can the supplier do what you want them to do and to the desired quality?
- commercial – how much will it cost?

11.9 Typically, these criteria will be weighted between 80:20 and 60:40 in favour of technical. A more detailed break-down of scoring within these categories is, however, generally required. If you are using a framework, the criteria will already be partially determined.

11.10 In line with the Procurement Act 2023, when setting an award criteria, you must be satisfied that it (a) relates to the subject-matter of the contract, (b) is sufficiently clear, measurable and specific, (c) you do not break any rules or requirements on the technical specifications (as set out in the Procurement Act 2023), and (d) is a proportionate means of assessing tenders, having regard to the nature, complexity and cost of the contract.

11.11 Award criteria must clearly describe how tenders are to be assessed by reference to them and, in particular, specify whether failure to meet one or more criteria would disqualify a tender (the “assessment methodology”), and (b) if there is more than one criterion, indicate their relative importance by (i) weighting each as representing a percentage of total importance (ii) ranking them in order of importance, or (iii) describing it in another way. Further supporting guidance on this and other Procurement matters is available from the Finance team. Through the GLA’s Responsible Procurement Policy and Implementation Plan, we aim to design and frame contracts and projects so as to make London a more equal, fair and sustainable city. For contracts over £150,000 (excluding VAT), you must (generally) devote at least ten per cent of the evaluation criteria to relevant responsible procurement and social value considerations. Lower value contracts can also include responsible procurement requirements in a relevant and proportionate manner, including reserving spend for SMEs, local businesses and voluntary, community, and social enterprises (VCSE).<sup>2</sup>

11.12 If you are using a framework, the criteria will already be wholly or partially determined. For contracts worth over £10,000 (excluding VAT), bids must be assessed by a panel to ensure fairness. Depending on the value and nature of the contract, you may need to ensure different panel members evaluate the commercial and technical aspects of the bids separately. You may also want to hold a moderation meeting to explore other panel members’ responses and explore variances in scoring.

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<sup>2</sup> The Social Value Portal is a free tool that helps organisations procure, measure, manage and report social value. This includes guidance on developing and evaluating tenders. Procurement Policy Note 11/20 provides guidance on reserving lower value contracts to local, SME and VCSE organisations. Contact the central Responsible Procurement Team for further advice.

11.13 If necessary and depending on the number and quality of bids you receive, the panel may follow up with bidders to clarify points on which it needs more information, ordinarily in writing but occasionally via interviews. It is important you set these potential steps out in the procurement documents – businesses spend a lot of time bidding for contracts and need to assess whether or not they have the resources to see the process through to the end.

11.14 Note that if an organisation asks for notification while a procurement process is still in train, it must be informed in writing that:

- its tender or request for funding is being considered, but no final decision has been taken
- any expenditure by them prior to executing the contract or funding agreement is incurred or committed at their own risk (this should be flagged expressly in all procurement and funding exercise documentation in any event).

### *Contracts and terms and conditions*

11.15 For contracts under £25,000 (excluding VAT), it may be sufficient to rely on the standard Purchase Order (PO) terms and conditions. For contracts over £25,000 (excluding VAT), and where a framework is not being used, TfL Procurement and Commercial will identify suitable terms and conditions (liaising with TfL Legal where necessary). **\*NB:** *Estimated contract value should not be taken as the sole factor in determining the appropriate form of contract for use, e.g. if the OSDC's requirements are of a particularly technical nature or there are significant risks associated with a prospective contract advice should be sought from TfL Procurement & Commercial.*

11.16 The relevant terms and conditions to which the chosen supplier will be subject must be shared with the potential bidders during the procurement process when the specification and procurement documents are issued.

11.17 For all procurements over £150,000 (excluding VAT), you must summarise the process you have followed, the result and the basis on which you selected the successful supplier. This is done through a 'Contract Award Recommendation' document. It is good practice to follow this process for lower value contracts also.

# Part D. Grant funding and sponsorship

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## 12. Grant funding

12.1 There are important distinctions between grant funding agreements and contracts for services, supplies and works. This is potentially a complex matter and where you are uncertain if it is appropriate to follow a grant funding or contract route, you should seek early input from TfL Legal as soon you become aware of the need for a possible funding arrangement.

12.2 Similarly, you should seek early Legal input if your grant arrangement cannot readily be facilitated through the standard OSDC grant agreement template and approach. Routine and low risk grant arrangements do not require Legal review.

12.3 Arrangements will need to be considered on both a programme and case-by-case basis to determine whether it is in fact a funding arrangement or if instead, a contract for goods or services should be put in place. You will need to be aware of any additional processes and rules that are attached to specific programmes.

12.4 The table at paragraph 4.1 will help you determine if a funding agreement is appropriate. Remember, a funding agreement is not appropriate where the OSDC:

- is looking for a third party to deliver an OSDC programme, project or initiative on behalf of or for the OSDC
- is to receive goods, services, works or any other benefit (whether direct or indirect) from the third party
- wishes to maintain particularly robust controls over delivery by third parties
- is at risk, as a result of third-party breach of funding conditions, of suffering losses exceeding the value of funding paid to the third party at any point.

12.5 Decisions to award grant funding should generally be made on the basis of the outcome of a transparent, competitive application process and financial and other due diligence should be carried out on applicants. All of the OSDC's other Financial Regulations continue to apply and value for money must be demonstrated. Where the grant is a direct award, the decision form should provide a justification.

12.6 Ensure that the chosen organisation is made aware in writing that any spending they incur before the award has been approved and the funding agreement has been signed by both it and the OSDC is at

### Funding agreement template and toolkit

Drafting a funding agreement is the responsibility of the Unit managing the grant. You should in the first instance use one of the funding agreement templates on the intranet, tailoring it to your needs. There are two templates: a shorter one for simple, low value agreements (typically under 10k) and a more extensive template. Ensure that you understand the agreement terms and conditions, and your role in ensuring they are met. You should get legal advice before finalising the agreement and particularly if you need to adapt the template.

their own risk. A pre-agreement letter that essentially protects the Authority's position before a formal decision is made is available on the intranet.

12.7 You must always take steps to demonstrate why it is appropriate and within the Corporation's priorities and strategic objectives to make the funding available.

12.8 The effect of a funding arrangement is that the recipient is entitled to make claims for and be paid (and keep) the OSDC's funding – provided it has complied and continues to comply with all of the conditions attached to the funding. Conditions must set out clearly:

- a statement of what the OSDC wants to achieve or support with the funding
- what the funding can (and cannot) be used for
- the measures the OSDC expects to be taken and the measures it will take to protect the funding from fraud or irregularities
- how the recipient must demonstrate the funding has been properly applied and how payments have been linked to clear, specified milestones, outputs and outcomes.

12.9 If the recipient does not meet these conditions, it is not entitled to make claims and/or the OSDC may require some or all of the funding to be repaid to the OSDC. However, because this is a funding agreement and not a contract for goods or services, the OSDC may not be able to impose any other sanctions. Therefore, particular care must be exercised in using funding agreements when large sums are involved or if there are particular risks associated with the use by the recipient of funding that may lead to the OSDC suffering loss.

12.10 Any multi-year grant agreements must include break clauses to enable programme review, or to reflect changes in the OSDC/Mayoral priorities including where there has been a change in Mayor.

12.11 You must obtain approval of funding arrangements from a Director before informing the proposed recipient that funding is to be granted, giving details of:

- the proposed recipient and how they have been selected
- the purpose of funding
- why it should be granted
- the duration and amount of the funding
- the measures the OSDC will take to ensure that the funding is used only for the prescribed purpose

and providing:

- a copy of the funding agreement for signature.

12.12 All funding agreements must be executed by either the Chief Executive Officer or Director of Finance and Corporate Operations or any signatory authorised under OSDC's Scheme of Delegation.

## 13. Sponsorship opportunities and donations

13.1 Where the OSDC seeks sponsorship, it will abide by the GLA's Sponsorship Policy; and the Comms & Engagement, Governance and Finance teams should be informed early on. Where necessary, expert advice will be sought from the GLA.

13.2 It is vital that the OSDC acts in a fair and open manner and gives a wide range of organisations access to sponsorship activities. Companies tendering for the OSDC contracts should not be approached for sponsorship as this could be misinterpreted by third parties.

13.3 For due diligence, potential sponsors are subject to the vetting process for approval before any contractual arrangement. All sponsorship must be subject to a formal sponsorship agreement so that it is clear what is being received by each party.

### *Distinguishing between sponsorship and donations*

13.4 A donation has no conditions attached whereas, under a sponsorship arrangement, the sponsor receives discretionary services from the OSDC in return for a sponsorship fee (either financial or benefit in-kind); for example, a mention in a brochure or branding in the marketing of an event.

13.5 Sponsorship, including sponsorship in kind, is subject to VAT. Donations are not subject to VAT.

13.6 Invoices must be raised for all sponsorship arrangements and donations, as well as having the appropriate decision form to accompany it. Please contact the Finance and Governance teams for advice.

# Part E. Recruitment and procurement of professional services

## 14. Employee, temp, off-payroll worker or consultant?

14.1 If you are thinking about bringing in an individual or individuals in your work area, the first question to answer is whether that person or persons will be an employee, a temporary worker, an off-payroll worker<sup>3</sup> or a consultant<sup>4</sup>. This will determine:

- whether you should progress the appointment through a HR or a procurement route (i.e. the approval and procurement requirements)
- the type of contractual relationship and, where applicable, contract management
- the arrangements for payment (via payroll, an agency or as a supplier).

14.2 The Employment Status Indicators (ESI) at Appendix 2 can give you an indication of whether this engagement is one of employment/deemed employment or consultancy.

14.3 A definitive assessment of employment status can only be undertaken once you have selected the individual or Personal Service Company (PSC). At this point, and prior to finalising the contract, please contact the Finance team, which will advise whether to use the HMRC CEST tool or whether a specialised employment assessment is required.

14.4 Please ensure that early on in the sourcing/procurement of an individual you advise the relevant party that an employment status assessment may be required prior to the signing of the contract.

### IR35

When considering whether to engage an individual in a consultancy, temporary or similar capacity, it is important you consider their employment status, which could be:

- self-employed
- operating through their own limited company, known as a Personal Services Company (PSC); including as a freelancer, via an agency, or through another intermediary company.

Under tax legislation (IR35), these individuals, though not employed by the OSDC, may be subject to tax and NI if they are undertaking work in a manner similar to that of an employee. If this is the case, such individuals are referred to as 'off-payroll workers'.

It is the OSDC's responsibility, as the engager, to determine whether the individual is providing services in a manner similar to that of an employee; or if this is not the case and a contract for consultancy/professional services exists. HMRC has developed a Check Employment Status for Tax (CEST) tool. It was previously named the Employment Status Service (ESS). The OSDC will be held liable for the PAYE tax, NI and penalties for failing to correctly determine the employment status of individuals engaged to provide services.

<sup>3</sup> An off-payroll worker refers to contractors, freelancers, consultants, individuals working through their own company in a manner similar to that of an employee.

<sup>4</sup> A consultant can be a director of a limited company, a partner or a self-employed individual. It does not refer to consultants who are employees of a company.



14.5 Once you have determined whether an employee, a temporary agency worker, an off-payroll worker or consultant is required, you must obtain approval to proceed, as described below.

## 15. Employees

15.1 If you wish to recruit someone as an OSDC employee (someone on an OSDC contract, for a fixed-term or on a permanent basis), you must first determine whether an approved post exists. If not, funding for the post will need to be identified. Once funding for the post has been identified by your unit and the Finance team, HR will support the unit through the approval process.

15.2 Once the post is approved, or if you are recruiting to an existing post, TfL will lead on recruitment to roles up to and including Grade 12 for external recruitment. The OSDC People Function leads on internal recruitment also for these grades and above which include Board members, Planning Committee members and Apprentices.

## 16. Temporary agency staff

16.1 You should normally only engage a temporary agency worker to cover a short-term requirement for additional resource (up to 12 weeks); for example, to cover time-limited and exceptional work demands or project work that cannot be covered by already established posts.

16.2 Temporary agency workers may, however, be engaged to cover posts on the establishment; for example, to cover long-term sickness absence or a vacant post while the permanent recruitment process is finalised.

16.3 Units wishing to engage a temporary worker should seek approval from their Director via the approval for a temporary agency worker form. Once approved, all temporary agency workers should be sourced via the line manager with HR support; using the GLA Group Agency provider.

## 17. Consultants and off-payroll workers

17.1 You must not use consultancy arrangements to avoid the approval process for new posts. Note also that initial approval – prior to the proposed appointment being taken forward via the OSDC's decision-making framework – from the Chief Executive Officer is required for any appointments exceeding £600 (excluding VAT) per day per person.

17.2 If the Employment Status Indicators in Appendix 2 point to a consultancy (i.e. not an employee/off-payroll worker) arrangement, then you should proceed as follows:

Value of contract	Process
Above £10,000	<ul style="list-style-type: none"> <li>Secure approval through a decision form or Board report at the appropriate level (as per the OSDC's Scheme of Delegation and decision-making process)</li> <li>Source the services, as per the procurement guidance at Part C</li> <li>Once the consultant has been selected, and prior to signing the contract, an employment status check is required. Contact the Finance team which will advise whether to use the HMRC Check Employment Status for Tax (CEST) tool or whether a specialised complex employment assessment is required</li> <li>See paragraph 18 for payment arrangements.</li> </ul>
Up to and including £10,000	<ul style="list-style-type: none"> <li>Secure approval through the relevant decision form (you can request this form the OSDC Governance team)</li> <li>Source the services, as per the procurement guidance at Part C</li> <li>Once the consultant has been selected, and prior to signing the contract, send the form to the Finance team for the section on employment status to be completed.</li> <li>See paragraph 18 for payment arrangements.</li> </ul>

17.3 You will need to assess the employment status afresh, or for the first time if you did not do so initially, if during the procurement process your service requirements or arrangements change; or if you have selected an individual or a Personal Service Company (PSC) and the final service delivery arrangements indicate that an employment status review is now required.

### *Procurement documentation*

17.4 To ensure professional services deliver optimum value (based on quality and price), you must ensure appropriate documentation is put in place to govern procurement exercises and the engagement.

17.5 The documentation required will differ depending on the procurement process. For engagements procured via TfL Procurement and Commercial you must as a minimum provide TfL Procurement and Commercial with a completed Procurement Pipeline Engagement eform, with details of the services required and a copy of the proposed specification. Whether or not you procure via TfL Procurement and Commercial you must issue to prospective consultants a service specification that sets out specific details of:

- the services required, tasks to be undertaken and deliverables

- the date by which the services must be provided or dates by which any particular phases/stages of those requirements must be met
- the proposed payment approach, structures and/or milestones
- any particular technical, legislative or policy requirements
- the OSDC officer who is to manage the contract and any other governance arrangements.

17.6 The documents issued to prospective consultants in order to solicit responses, quotations or tenders will form the basis of any consultancy contract awarded. Where required, you should liaise with TfL Procurement and Commercial to ensure that all appropriate documentation is signed for the OSDC and the consultant prior to the contract starting.

## 18. Payment and contract management

18.1 Payment should be made as follows:

Employment status	Process
Employees	<ul style="list-style-type: none"> <li>• Paid via payroll and organised by TfL HR Shared Service.</li> </ul>
Consultants and professional services	<ul style="list-style-type: none"> <li>• If they are a new supplier, you will need to complete the New Supplier Request Form on SAP Ariba. Once this is complete, the new supplier is sent an email from TfL asking them to complete their registration.</li> <li>• Purchase Order Requisitions and Purchase Orders must be raised once the contracts have been signed.</li> </ul>
Off-payroll workers	<ul style="list-style-type: none"> <li>• If the HMRC CEST tool / specialised assessment gives an 'employment' result, this means that the service contract falls within HMRC's off-payroll worker rules and any payments under this contract will be a 'deemed employment payment'. PAYE tax and National Insurance will have to be deducted from payments.</li> <li>• You need to speak to the Finance team and HR to discuss how best to arrange payments.</li> <li>• The options are for the consultant to contract with an agency or to be paid as an off-payroll worker via the OSDC's payroll. In both cases, their payments will be subject to PAYE tax and NI deductions.</li> <li>• You will need to inform the consultant and discuss their preferred payment route.</li> <li>• If the consultant/PSC is also VAT registered, VAT will also be paid on the provision of a VAT invoice.</li> </ul>

### *Contract management*

18.2 Consultants should not be treated as or in a manner similar to employees. For example, they should not be line-managed, manage other members of staff or undertake tasks falling outside the scope of their contracted services.

18.3 The contracts should be monitored in line with the agreed milestones and deliverables and POs should only be goods receipted once you are satisfied that the agreed milestones have been delivered to the required standard.

18.4 More information about contract management is at section 22.

# Part F. Approved signatories, record keeping and contract management

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## 19. Executing contracts and other formal documents

19.1 Authority for to execute contracts and other formal documents is set out in OSDC's Scheme of Delegation.

19.2 Certain contracts and other formal documents will need to be executed as deeds. OSDC may execute deeds by: applying its seal and having this authenticated by the CEO or one of the below signatories authorised under the Scheme of Delegation:

- Chief Executive Officer;
- any Director;
- any Head of team
- any other employee appointed in writing either by the Chief Executive Officer or Director of Finance and Corporate Operations.

19.3 The Governance team may set down procedures and provide advice and guidance, consulting with TfL Legal, on the execution of formal documents. This may include the use of digital and/or electronic signatures and, otherwise, the execution of formal documents via electronic means. It is important staff are aware of the latest procedures and guidance available from the Finance team.

## 20. Record keeping and transparency

20.1 You must keep detailed and accurate records of any and all procurement and grant funding exercises. This ensures there is a proper audit trail. The information you and TfL Procurement and Commercial should retain includes:

- details for the procurement database; including reference number, title, lead officer, process applied and outcome
- the evaluation report
- a summary of financial appraisals
- a copy of the final contract (signed electronically by the supplier(s) and on behalf of the OSDC must be held within SAP Ariba)
- funding agreement details for the 360Giving website, which publishes grant-giving information in an open and standardised format.

20.2 Any information retained by the OSDC may be subject to requests for its release under the Freedom of Information Act (FoIA) or Environmental Information Regulations (EIR). Both pieces of legislation provide that information must be disclosed in response to a request unless it is subject to an exemption provision.

20.3 No information is automatically exempt from disclosure. Non-Disclosure Agreements do not prevent information from being disclosed under FoIA or EIR. The most relevant exemption provisions will relate to information which would prejudice commercial interests or involve the disclosure of genuinely confidential information. However, these provisions have limited scope and can only be used to withhold discrete pieces of information; they rarely apply to whole documents. Exemptions are considered on a case-by-case basis and you will need to seek advice from the OSDC Governance team.

20.4 More information about FoIA exemption provision can be found on the [Information Commissioner's Office website](#) and information about document retention is set out in the OSDC's Records Management Policy.

### *Transparency*

20.5 The OSDC has a published commitment to openness and transparency. That includes meeting and seeking to go beyond the requirements of government's mandatory Local Government Transparency Code. To this end the OSDC publishes:

- a register of its contracts
- contract opportunities and invitations to tender
- details of subsidy control assessments
- contracts, with appropriate redactions
- details of the OSDC grants through the 360 Giving website (the Governance team must be informed of all executed funding agreements so they can be added).

20.6 OSDC teams must support the good data quality in respect of the above by complying with any procedures and record-keeping arrangements established corporately.

20.7 It is important those the OSDC engages are aware of and agree to comply with our transparency obligations, whether arising from legislation or policy choice, and that this is reflected in contract documentation.

### *Subsidy Control*

20.8 The OSDC must adhere with the Subsidy Control Act 2022, which regulates the giving of subsidies out of public resources. Subsidies can include grants, but also cover a wide range of other assistance using public resources (guidance on subsidy control can be found on the intranet).

20.9 The OSDC's obligations under the Subsidy Control Act 2022 will only be triggered where all of the following tests are satisfied:

- Financial or other assistance is to be given by the OSDC.
- That assistance confers an economic advantage on one or more organisation which is engaging in economic activity (providing supplies, services or works on a market on which it has competitors). Please note that this question is activity

rather than sector focussed, as voluntary/community/charity sector organisations can and often do operate on competitive markets).

- The assistance is specific and benefits one or more organisations engaging in economic activity over others engaging in economic activity.
- The assistance has, or could have, an effect on competition or investment in the UK or affect trade or investment between the UK and a country outside the UK.

20.10 If the assistance proposed is a subsidy under the Act, OSDC officers must self-assess the proposed subsidy against seven subsidy control principles (see on subsidy control guidance on the intranet), completing a Subsidy Control Assessment Form, which is available on the intranet, when developing proposals in respect which they are considering seeking approval. The outcome of that assessment where remaining applicable to the decision sought, or the must be set out clearly in section 4 of the decision paper under a sub-heading “Subsidy Control”. The assessment must also be retained alongside, other decision-recording documents in accordance with the OSDC’s transparency obligations. Where the award of standalone subsidies with value over £100,000 are approved details of the subsidy must also be uploaded to the national Department for Business and Trade database, where another enterprise or interested party may make a challenge for up to 30 days.

## 21. Project management and risk assessment

21.1 Procurement and grant funding processes can be complex in of themselves or because they are part of a bigger piece of work. Project management best practice should therefore be deployed to assure effective delivery.

21.2 It is important also to consider the risks associated with your procurement and for larger projects you should maintain a risk register.

21.3 Examples of the risks associated with procurement exercises include:

- failure to follow correct procedure and/or comply with relevant laws
- procurement not completed in time or not successful
- insufficient staff time to manage process
- insufficient resources to cover cost.

21.4 Where risks are identified you should take action to mitigate them as far as possible. Examples include:

- identifying the budget provision and any external funding at outset
- appointing a project team
- developing a clear timetable and a procurement strategy
- putting together a clear specification and pricing schedule
- ensuring staff involved have had appropriate training

- engaging TfL Procurement and Commercial and other experts early on, including Legal, Finance and Equalities.

21.5 Examples of risks associated with grant funding exercises include:

- Team capacity to monitor and manage funds
- Unrealistic timelines impact efficacy of delivery
- Risk of fraud or loss of public money
- Due diligence issues related to the grant recipient causing reputational damage
- Payments are not made promptly or accurately to grant recipient.

21.6 Where risks are identified you should take action to mitigate them as far as possible:

- Ensure sufficient budget and resources to manage funds throughout the grants lifecycle
- Allow sufficient time for planning and delivery of grant programmes
- Identify and manage risks to funding programme
- Develop robust and proportional due diligence processes
- Engage with experts early on in developing proposals (well in advance of seeking approvals), including Legal, Finance and Governance teams.

## 22. Contract management and Key Performance Indicators

22.1 All OSDC staff must hold to the following principles when managing contracts:

- all contracts should be included on the OSDC's contracts register alongside relevant information
- the contract management approach should be proportionate to risk
- senior staff should identify where and what resources are needed to support high-standards of contract management, putting in place named contract managers that are suitably skilled and trained, and taking an approach that is proportionate to risk
- there should be sound financial control of all contracts, including clear links to the wider management accounts process
- in line with the Procurement Act 2023, before entering into a contract that has an estimated value of more than £5 million (**inclusive** of VAT), the OSDC (with the support of TfL Procurement & Commercial) must set at least three key performance indicators (KPIs) in respect of the contract. (Unless the contract is from a framework, or it is considered that the supplier's performance under the contract could not appropriately be assessed by reference to key performance indicators).



- a KPI is a factor or measure against which a supplier's performance of a contract can be assessed during the life-cycle of the contract
- contract managers should hold good quality information on all our contracts, working closely with TfL Procurement and Commercial and obtaining information and evidence on timely basis from contractors, checking it for accuracy
- contract managers should use performance and risk management disciplines to support contractor performance that meets or exceeds expectations, undertaking regular monitoring of progress against contract expectations and deliverables, reporting to Senior Managers as appropriate<sup>5</sup>
- contract managers should identify and proactively seek to resolve delivery failures and/or declining contractor performance at an early stage, in line with contractual remedies and escalating matters to Senior Managers
- working closely with TfL Procurement and Commercial, senior staff and contract managers should periodically review contracts, adapting them to meet changing needs, considering the OSDC's operational and strategic priorities. All commercial changes to a contract should be discussed with Procurement and Commercial before agreeing the changes with the supplier
- contract managers should effectively manage relationships with contractors, and others involved to unlock value for money.

22.2 Contract management can be divided into three elements: service delivery, relationship management and contract administration. Senior staff are required to:

Element	Key points
Service delivery	<ul style="list-style-type: none"> <li>• This is about ensuring the contract is delivered in line with the specification, timescales and any other performance indicators – and identifying any need to vary the contract.</li> <li>• The contract manager, normally the client, is responsible for managing service delivery.</li> <li>• One of the tools the contract manager might use to help is a contract management plan. This plan identifies the resources required to deliver the contract, with responsibilities allocated to client and supplier and the processes and performance criteria to be used on the contract. It might also include a communications plan.</li> <li>• The contract manager needs to monitor regularly the supplier's performance against the contract criteria and ensure improvement plans are developed to bring performance back on track where there are issues.</li> <li>• Successful supplier improvement plans will look at the performance issue both from the client and supplier perspective, set clear improvement objectives, identify constraints and</li> </ul>

<sup>5</sup> Where the Social Value Portal has been used during the tender process, this will verify supplier claims and a dashboard will be made available to view supplier social value performance over the contract term.

Element	Key points
	<p>enablers, and establish measures against which the improvement plan will be monitored.</p>
Relationship management	<ul style="list-style-type: none"> <li>• This is about maintaining a sound, business-like relationship with the supplier.</li> <li>• The day-to-day relationship with the supplier is the responsibility of the contract manager. But this is sometimes supplemented by an account manager from both parties to whom any day-to-day matters can be escalated. This is particularly relevant where the supplier is contracting with more than one area at the same time and some degree of coordination is required.</li> <li>• The account manager holds regular meetings with their supplier counterpart to discuss general performance issues, identify and resolve problems early and to discuss ways in which performance can be enhanced in the future.</li> </ul>
Contract administration	<ul style="list-style-type: none"> <li>• This is the formal governance of the contract, including the way in which any changes to the contract are made.</li> <li>• Contract administration is normally carried out by TfL Procurement and Commercial, with assistance from Legal if required.</li> <li>• It normally results in amendments to the terms and conditions of the contract; be it a variation to the scope or value, an update to the contract rates as the result of an elapse of time or a change necessitated by a change in legislation.</li> <li>• A variation to the scope or value would normally be instigated by the contract manager, who would complete a variation request with a full justification for the need for the variation.</li> <li>• A variation in rates would normally be instigated by the supplier because of a pre-agreed price variation clause included in the contract terms.</li> <li>• A variation brought about by a change in legislation would normally be instigated by the procurement agent who carried out the original tender.</li> <li>• All variations would be processed by TfL Procurement and Commercial, which prepares the formal variation document for signature by the supplier.</li> </ul>

# Appendix 1. Overview of Procurement Process at different values for goods and services

Value	OSDC approval	TfL involvement	Procurement strategy	Best value / quotes	Single Source	Contract Award Recommendation	Evidence to attach to shopping cart <sup>6</sup>	Procurement timescales <sup>7</sup>
<£10k	Head of Service	No	Not required	<ul style="list-style-type: none"> <li>• Use TfL Framework</li> <li>• Or receive 3+ quotes are required (If only 2 respond with quotes, but the other declines, this is acceptable but you must collect evidence)</li> <li>• Otherwise demonstrate value for money</li> </ul>	<p>Not recommended</p> <p>You should record the reasoning in the DAR and show how value for money has been obtained</p>	Not required	<ul style="list-style-type: none"> <li>• The quote(s) (email, written quote or catalogue reference)</li> <li>• OSDC approval document</li> </ul>	3-9 weeks
£10k - £25k	Head of Service	Not mandatory – but for Single Source procurements, you should complete the Single Source Request Form for review, but approval through formal procurement governance procedures is not required	Only needed if engaging TfL Procurement and Commercial	<ul style="list-style-type: none"> <li>• Use TfL Framework</li> <li>• Or receive 3+ quotes (If only 2 respond with quotes, but the other declines, this is acceptable, but you must collect evidence)</li> </ul>	<p>Not recommended</p> <p>This needs to be approved in the DD and also needs a Single Source Request Form, on which TfL will provide advice</p>	Preferable, but only produced if TfL lead on the procurement	<ul style="list-style-type: none"> <li>• The quotes (written quote on headed paper, signed)</li> <li>• Evidence of declining to quote (if relevant)</li> <li>• Contract Award Recommendation (if applicable)</li> <li>• Single Source Request Form (if relevant)</li> <li>• OSDC approval document</li> </ul>	3-9 weeks, depending on the supplier engagement

<sup>6</sup> Note some of this should not be made available to the vendor.

<sup>7</sup> Not including timescales for OSDC & Legal approval.

£25k up to £50k	Head of Service	Required - contact early	Required if >£100k	<ul style="list-style-type: none"> <li>• Use framework</li> <li>• Or a minimum 3 quotes required</li> </ul>	Will be considered, but must be discussed up-front (the higher the value, the less likely to be approved) with TfL	Required - produced by TfL when leading on the procurement	<ul style="list-style-type: none"> <li>• The quotes</li> <li>• Single Source Request Form (If using)</li> <li>• Contract Award Recommendation</li> <li>• OSDC approval document</li> </ul>	3-6 months depending on complexity and route to market. Faster if using a framework
£50k up to £150k	Head of Service (up to £75k)  Director (up to £250k)			<ul style="list-style-type: none"> <li>• Must be advertised on Contracts Finder (unless using a framework or pre-selection list of suppliers)</li> <li>• Pre-agreed award criteria</li> <li>• Must be managed via the e-Tendering portal</li> </ul>	Should normally be approved in the DD/CD and requires a Single Source Request Form document			
>£150k	Director (up to £250k)  CEO Decision (up to £500k)  Board (>£500k)	Required - contact early	Required	<ul style="list-style-type: none"> <li>• Use framework</li> <li>• Or Find a Tender (will take a minimum of 6 months, but is usually 9-12 months)</li> </ul>	Not permitted	Required - produced by TfL when leading on the procurement	<ul style="list-style-type: none"> <li>• The signed contract</li> <li>• The successful bid</li> <li>• Procurement Strategy</li> <li>• Contract Award Recommendation</li> <li>• OSDC approval document</li> </ul>	9-12 months if full. Faster if using a framework

## Appendix 2. Employment Status Indicators

22.3 The table below sets out the indicators that need to be considered when engaging an individual as a contractor. This will in turn help you complete HMRC's online Check Employment Status Tool (CEST).

Employee /off-payroll worker indicators	Consultants / Professional Services Company/Self-employed indicators
<input type="checkbox"/> Working solely or largely for OSDC	<input type="checkbox"/> Works for several clients at the same time
<input type="checkbox"/> OSDC has engaged the services of a specific individual. You will not accept a replacement/substitute	<input type="checkbox"/> OSDC will accept that the individual/firm provides a replacement/substitute if they are unable to work
<input type="checkbox"/> The work brief is a list of open-ended duties to be undertaken	<input type="checkbox"/> Required to deliver a particular specialist service with clear deliverables in accordance with a brief or specification
<input type="checkbox"/> Training on how you wish the work to be undertaken is provided at the start of the contract	<input type="checkbox"/> No training is provided as the individual is a highly trained specialist in her/his field and has been engaged to deliver specialist services
<input type="checkbox"/> Paid by the hour, day or month for the time worked	<input type="checkbox"/> Paid a pre-determined fixed or measurables-based fee for the work on the achievement of milestones
<input type="checkbox"/> Managed by someone at OSDC who takes responsibility for checking or reviewing the work carried out	<input type="checkbox"/> Responsible for determining how the work is done and for producing the work to the required standard (as set out in specification) and making any necessary amendments in their own time and at their own expense
<input type="checkbox"/> OSDC determines the days or hour worked	<input type="checkbox"/> Decides when to work and the key requirement is to deliver the output by the agreed dates
<input type="checkbox"/> Manages or supervises OSDC staff or contractors	<input type="checkbox"/> Does not manage or supervise OSDC staff or OSDC contractors
<input type="checkbox"/> Based at OSDC premises and uses OSDC equipment and services	<input type="checkbox"/> Works at their own premises – and they provide their own equipment and services and insurance
<input type="checkbox"/> The OSDC is unable to charge costs or withhold payments to the individual for unsatisfactory or delayed work and/or	<input type="checkbox"/> Bears the risk for services provided and work produced. The consultancy agreement specifies what happens if

Employee /off-payroll worker indicators	Consultants / Professional Services Company/Self-employed indicators
pays for the additional time the individual takes to correct failures	services or work are not provided on time or if they are not to the standard required

### *HMRC's Check Employment Status for Tax (CEST) Tool / Qdos Assessments*

22.4 The law mandates that OSDC reviews contracts for services to ensure that individuals providing services in a manner similar to employees pay the correct tax and National Insurance contributions.

22.5 Before signing the contract or engagement letter, email the Technical Accountancy team with details of the services to be contracted. They will advise whether to use HM Revenue & Customs (HMRC) 'Check Employment Status for Tax' (CEST) tool or if an assessment by Qdos, a specialist in complex employment evaluations, is required. When raising the Purchase Order Requisition (POR) on SAP, a copy of the CEST/in-depth status check result must be attached. The CEST result must include the HMRC generated reference number.

22.6 It is the responsibility of the budget holder to ensure these requirements are complied with prior to approving the Purchase Order Requisition (POR).

22.7 If the employment status is questioned in the future, HMRC will only be bound by the CEST outcome if the questions were answered honestly, the nature of the engagement has not changed over time and you are able to provide copies of the CEST result.

22.8 The CEST/Odos tool and any in-depth assessment required will need to be run when an individual/company has been selected, towards the end of the procurement process and prior to the contract being signed.

### *Frequency of assessments*

22.9 A new CEST/Qdos assessment is required if you enter into a new contract with the same individual or if there are changes to the current contract that impact on what or how services are delivered.



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## Board name: Oxford Street Development Corporation (OSDC) Board

<b>Title of report:</b>	<b>Audit and Risk Committee Nominations and Terms of Reference</b>
<b>Report of:</b>	<b>Chair of the Board</b>
<b>Date:</b>	<b>7 January 2026</b>
<b>Public Access:</b>	<b>This report will be considered in public.</b>

### 1. Summary

- 1.1. This paper seeks approval of the Terms of Reference of the proposed Audit and Risk Committee of the Oxford Street Development Corporation's (OSDC) Board, and sets out the process to approve appointments to the Committee, including its Chair.

### 2. Recommendations

The Board is invited to:

- 2.1. **Approve** the committee structure set out in section 3 and the Terms of Reference for the Audit and Risk Committee as set out in **Appendix A**;
- 2.2. **Consider** nominations to the Audit and Risk Committee, including its Chair and members; and
- 2.3. **Delegate** the final appointment of the Chair and members of the Audit and Risk Committee to the Chair of the OSDC Board, and note that appointments to the Committee will be made in advance of the first scheduled Audit and Risk Committee meeting in February 2026 (date to be confirmed). Note that this is a one-off delegation by way of Urgent Action to enable the rapid set up of the Audit and Risk Committee, and that future appointments to the Committee will be approved by the Board.

### 3. Background

- 3.1. Schedule 21 of the Localism Act 2011 allows a Mayoral Development Corporation (MDC)'s Board to establish committees and allows its committees to establish subcommittees. The Act also stipulates that Mayoral agreement is required for the appointment of anyone who is not a Board member onto a committee or sub-committee. The Act permits the Board to delegate its statutory functions to committees and for them to delegate to sub-committees, and for single Board members and staff to exercise delegated functions.
- 3.2. Audit is mandatory in local government, with local authorities charged with the responsibility to maintain an adequate and effective internal audit function, and effective risk management, control and governance. Local government is also subject by law to external audit.
- 3.3. The Chartered Institute of Public Finance and Accounting (CIPFA) recommends that all public service bodies should establish an audit committee, comprising non-executive members, with responsibility for the independent review of the systems of internal control and of the external audit process.

- 3.4. It is proposed that an Audit and Risk Committee is established for the OSDC to oversee internal and external audit processes, as well as the implementation of adequate financial controls across the OSDC's work programmes.
- 3.5. The proposed terms of reference for the Audit and Risk Committee, which the Board is invited to **approve**, are set out in **Appendix A**.
- 3.6. It is proposed that the Audit and Risk Committee comprise one Chairperson and two additional committee members, drawn from the OSDC Board, with a provision for review of the composition of the Committee in one year's time.
- 3.7. The Board is invited to **(i) consider** nominations for the role of Chair and members of the Audit and Risk Committee; and **(ii) delegate** the final appointment of the Chair and two additional members of the Audit and Risk Committee to the Chair of the OSDC Board. The Board is also invited to note that appointments to the Committee will be made in advance of the first scheduled Audit and Risk Committee meeting in February 2026 (date to be confirmed).

#### **4. Issues for Consideration**

##### Risks and Issues

- 4.1. Not having an effective Audit and Risk Committee in place leaves the organisation vulnerable to not being able to identify and mitigate operational risks and failing to address weaknesses in governance, risk management and internal controls (e.g. anti-fraud processes). There is a risk of non-compliance with statutory requirements and an inability to make effective use of resources.
- 4.2. Without an Audit and Risk Committee, there may also be a lack of independent challenge on financial and risk management matters, which could lead to external auditor intervention and potential recommendations for improvement or statutory action. The proposals laid out in this paper will mitigate against those risks.

#### **5. Equality Comments**

- 5.1. The OSDC must comply with the Public Sector Equality Duty under section 149 of the Equality Act 2010 which means it must when carrying out its functions have 'due regard' to the need to eliminate unlawful discrimination, harassment and victimisation, as well as to the need to advance equality of opportunity and foster good relations between people who share a protected characteristic and those who do not.
- 5.2. This involves having due regard to the need to remove or minimise any disadvantage suffered by those who share a protected characteristic or one that is connected to that characteristic; taking steps to meet the different needs of such people; and encouraging them to participate in public life or in any other activity where their participation is disproportionately low. The protected characteristics and groups are age, disability, gender reassignment, pregnancy and maternity, race, gender, religion or belief, sexual orientation and marriage/ civil partnership status. Compliance with the Equality Act may involve treating people with a protected characteristic more favourably than those without the characteristic. The duty must be exercised with an open mind and at all times when OSDC exercises any of its functions.
- 5.3. The Mayor's Equality, Diversity and Inclusion Strategy clearly states that the GLA Group will recruit or appoint to non-executive boards and advisory panels in a way that better reflects London's diversity.

- 5.4. The appointment process for members of the OSDC's Audit and Risk committee will comply with these requirements.

## **6. Financial Implications**

- 6.1. All financial implications associated with the recommendations in this report will be accommodated within the OSDC Budget.

## **7. Legal Implications**

- 7.1. The Localism Act 2011 Schedule 21 allows a Mayoral Development Corporation to establish Committees, and to delegate powers to them, including single Board members and staff. Mayoral approval is required for the appointment of people who are not Board members onto a Committee or sub-committee. The procedure for running Committees is set out in detail in the OSDC's Standing Orders.

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### **List of appendices to this report:**

- **Appendix A** – The Audit and Risk Committee Terms of Reference

### **List of background papers to this report**

- OSDC Standing Orders

### **Contact Information**

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**Oxford Street Development Corporation (OSDC) Audit and Risk Committee  
Terms of Reference**

- Role:** Advising the OSDC Board within its terms of reference. Part VA of the Local Government Act 1972, which deals with access to meetings and documents, applies to this committee.
- Membership:** The Committee shall be appointed by the OSDC Board and shall comprise at least three members, at least one shall have recent financial experience.
- Chair:** The Committee Chair shall be appointed from time to time by the OSDC Board. In the absence of the Committee Chair at a meeting of the Committee, the remaining members present shall elect one of themselves to chair the meeting.
- In attendance:** GLA Observer  
Chief Executive Officer  
Director of Finance and Corporate Operations  
Director of Strategy  
Head of Finance  
Head of Strategy, Policy and Governance  
External/internal auditors shall be invited on a regular basis  
Subject to the rights of the public to attend meetings, attendance of other officers, advisers or other persons shall be at the invitation of the Chair for all or part of the meeting. The Chair may authorise the Chief Executive to issue invitations generally or in specific cases.
- Secretary:** To be appointed by the Chief Executive Officer.
- Quorum:** Two members of the Committee or, if greater, one third of the number of members of the Committee in office.
- Conflicts of Interest:** The Chair will review before each meeting whether there are any interests which may conflict with Members' duties as part of the Committee, and if so, disclose them to the Secretary. Members should not participate in any activity of the Committee in relation to which they believe they have a conflict.

**Frequency of meetings**

1. The Committee will meet at least four times a year or at such greater frequency as determined by the Committee Chair. Meetings of the Committee shall be convened by the secretary at the request of its Chair.

## **Responsibilities**

2. The Committee's remit encompasses all aspects of financial and corporate governance, risk management and internal control within the OSDC. The Committee shall review, advise and escalate where appropriate in relation to the following areas:
3. The proper financial administration of the Corporation's financial affairs including but not limited to the annual budget and the Corporation's financial position; preparation, review and audit of the annual report and accounts; internal controls and risk management; reviewing and monitoring treasury management arrangements; and internal and external audit.
4. In relation to internal controls and risk management, the Committee shall:
  - a. contribute to the review of the effectiveness of the Corporation's internal financial controls and risk management systems; and investigate and advise on these or related matters which are referred to the Committee or that it considers necessary; and
  - b. contribute to review of the Corporation's Annual Governance Statement.
5. In relation to Internal Audit, the Committee shall:
  - a. monitor and review the Internal Audit Programme to ensure that the internal audit function is adequately resourced and has appropriate standing in the Corporation and is free from management or other restrictions;
  - b. review and assess the annual Internal Audit Plan and consider the findings of internal financial/audit investigations; and
  - c. review and monitor management's responsiveness to the findings and recommendations of Internal Audit.
6. In relation to External Audit, the Committee shall:
  - a. oversee the relationship with the External Auditors;
  - b. keep under review the scope and results of the annual audit and its cost effectiveness;
  - c. review with the External Auditors any problems or reservations arising from the interim and final audits or otherwise and any matters the External Auditors may wish to discuss without directors present; and
  - d. review the External Auditors' management letter and management's response to its findings and recommendations.
7. In relation to the Annual Report and Accounts, the Committee shall:
  - a. Review the Annual Report and Accounts in conjunction with the external auditors ahead of submission to the Board, focusing particularly on:

- The quality control arrangements put in place over the preparation of the accounts by the Director of Finance and Corporate Operations;
  - Critical accounting policies and practices and any changes in them;
  - Significant adjustments resulting from the audit;
  - Compliance with accounting standards and legal requirements;
  - Compliance with the principles of the 2016 Chartered Institute of Public Finance and Accountancy (CIPFA)/Solace document, 'Delivering Good Governance in Local Government'.
- b. The Committee will, after review and consideration, recommend to the Board that they approve, in conjunction with the Director of Finance and Corporate Operations, the Annual Report and Accounts. In doing so the Committee should satisfy itself that the Annual Report and Accounts represent fairly the financial position of the Corporation and subject to reviewing the content of the Annual Report and Accounts will advise and recommended endorsement to the Board on whether:
- the accounting policies and significant estimates or judgements in place are appropriate and comply with relevant requirements
  - there has been a robust process in preparing the accounts and annual report and they have been subject to sufficient review by management and Director of Finance and Corporate Operations
  - issues raised by the External Audits have been given appropriate attention.
8. The Committee shall keep under review the Corporation's arrangements for its employees to raise concerns, in confidence, about possible wrongdoing in financial administration or other matters. The Committee shall ensure that those arrangements allow proportionate and independent investigation of such matters and appropriate follow-up action.
  9. The Committee shall consider any other topic such as matters relating to gifts and hospitality and business continuity as it applies to the Corporation, as determined by the Board.
  10. The Committee shall review the Corporation's corporate performance, risk and finance reports, and at its discretion select specific areas to review in depth. In so doing, it shall support the Board in maintaining oversight of and providing challenge on delivery and performance.
  11. The Committee may review any activity which falls within these terms of reference and make whatever recommendations to the Board deemed appropriate in any area within its remit.
  12. The Committee is authorised by the Board to obtain, at the Corporation's expense, external legal and other independent professional advice and to secure the attendance of outsiders with relevant experience and expertise if it considers this necessary.
  13. The Chair of the Committee shall report to the Board on its proceedings after each meeting on all matters within its duties and responsibilities.

14. The Committee shall prepare an annual report to members of the Corporation on its activities. The members of the Committee shall be identified in the report, as well as the frequency of, and individual attendance of members at, Committee meetings.
15. The Committee shall periodically review its own performance, constitution and terms of reference to ensure it is operating effectively.

#### **Amendments**

16. Any of these procedures and terms of reference may be altered or amended from time to time by resolution of the Board. Notice shall be given of the proposed alteration(s) in a paper for the meeting of the Board at which they are to be discussed.



## Board name: Oxford Street Development Corporation (OSDC) Board

<b>Title of report:</b>	<b>Shared Services and transfer of contracts and liabilities to the Oxford Street Development Corporation</b>
<b>Report of:</b>	<b>Chair of the Board</b>
<b>Date:</b>	<b>7 January 2026</b>
<b>Public Access:</b>	<b>This report will be considered in public.</b>

### 1. Summary

- 1.1. This paper asks the Board to approve the proposed arrangements for utilising shared services with a number of different organisations across the Greater London Authority (GLA) Group. The Mayor has made clear his desire to see more shared services across the GLA Group, to facilitate the efficient use of resources. The establishment of the Oxford Street Development Corporation (OSDC) will seek to be an exemplar in shared services, drawing upon the best services across the GLA Group and the whole public sector.
- 1.2. This paper also seeks approval of the novation of contracts from the GLA to the OSDC. This covers key contracts that the GLA entered into prior to the establishment of OSDC to support the delivery of the Oxford Street Transformation Programme. Following Board approval, and subject to further Mayoral approval, it is expected the contracts will be novated as early as practicable in January – February 2026.

### 2. Recommendations

The Board is invited to:

- 2.1. **Approve in-principle** the proposed arrangements for shared services between the OSDC and the Greater London Authority (GLA), Transport for London (TfL), Mayor's Office of Policing and Crime (MOPAC) and the London Legacy Development Corporation (LLDC);
- 2.2. **Approve** the delegation of approval of the detailed shared services arrangements to the Chief Executive Officer (CEO) – including any interim appointees to this role;
- 2.3. **Approve in-principle** the transfer of public realm and planning application software contracts and financial liabilities from the GLA to the OSDC, subject to further Mayoral approval and the novation of contracts through due process; and
- 2.4. **Note** that the OSDC's CEO will execute the deed of novation.

### 3. Background

#### Shared Service Agreements

- 3.1. To date the functions of the transitional OSDC Team have been hosted by the GLA. The OSDC is at a very early stage in its development. Given that the OSDC will be a functional

body and a statutory planning authority, subject to parliamentary process, there are a number of services required to ensure the smooth operations of the Corporation.

- 3.2. Given that the OSDC is a small organisation, it is advantageous for the OSDC to continue to utilise many of the GLA's and TfL's services that it has had access to during the interim set-up stage and utilise additional services from the wider GLA Group rather than provide them in-house. In addition, there are a number of new service areas relating to specific functions (e.g. internal audit) where the OSDC will need support.
- 3.3. The continued provision of these functions will ensure that services can be provided in the most efficient and cost-effective manner. This will have the added benefit of creating the scope for further economies of scale and the sharing of best practice across the GLA Group.
- 3.4. It is therefore recommended that the OSDC enters into agreements with four different categories of service providers. These are as follows:
  - GLA, for Secretariat / Committee Services and Treasury Management services
  - TfL, for Human Resources (recruitment, onboarding and back office), IT, Finance (payments processing and back office), Occupational Health, Procurement and Legal services
  - MOPAC, for internal audit services
  - LLDC, for insurance services.
- 3.5. Indicative annual costings for each of these shared services areas and additional information on the nature of support are provided in **Appendix A**. These will be reviewed as detailed shared services agreements (SSAs) are developed.
- 3.6. SSAs will be reviewed as part of the OSDC's annual budget-setting process by the Director of Finance and Corporate Operations in consultation with the CEO and relevant members of the senior leadership team, in order to ensure they deliver best value for the Corporation.
- 3.7. The Board is invited to **approve in-principle** the proposed arrangements for shared services between the OSDC and the GLA, TfL, MOPAC and the LLDC; and to **approve** the delegation of approval of the detailed shared services arrangements to the CEO – including any interim appointments to this role.

#### Transfer of Contracts from the GLA to OSDC

##### Public realm design contracts

- 3.8. In October 2025 the GLA appointed Hawkins Brown and East architects to work together on the design and delivery of the Oxford Street Transformation.
- 3.9. **Appendix B** provides more information about the total contract value and scope. It is proposed that the GLA novates this contract to the OSDC, which would take on the liabilities for the remaining activities to be delivered under these contracts.
- 3.10. The Board is invited to **approve** the novation of these contracts from the GLA to the OSDC, subject to further Mayoral approval and the novation of contracts through due process and to note that the OSDC's CEO – including any interim appointments to this role - will execute the deed of contract novation.

### Planning back-office system contracts

- 3.11. It is expected that the OSDC will become the local planning authority (LPA) for the Oxford Street MDA in Spring 2026 (subject to parliamentary process), for the functions and powers described in section 202(2) to (5) of the Localism Act 2011. This means the OSDC would determine planning applications and take on development and plan-making functions, as well as other planning functions relating to planning enforcement, tree management, advertisement, listed buildings and conservation areas.
- 3.12. It would receive all planning applications submitted in the area; and would be responsible for validating, publicising, consulting on, assessing and determining those applications in accordance with the relevant legislation. This legislation is, principally, the Town and Country Planning Act 1990; and the procedures set out in the Town and Country Planning (Development Management Procedure) (England) Order 2015. These include specific requirements in relation to statutory timescales for determining different types of applications; publicising applications for planning permission; undertaking consultation; and maintaining a public register of planning applications.
- 3.13. To fulfil these functions, and like any other LPA, the OSDC will use a back-office system. All LPAs use specialist software to manage the process of receiving, validating, consulting on, reporting on and determining planning applications, and other development management functions (including requests for pre-application advice; appeals; Environment Impact Assessment screening and scoping requests; and enforcement cases).
- 3.14. In summer 2025, the GLA entered a contract with Arcus Limited to build the OSDC's planning back-office system. The long lead times to deliver this back-office system meant work had to be initiated before the OSDC becomes the LPA for the Oxford Street Mayoral Development Area, subject to parliamentary process. In November 2025, the GLA entered a contract with Terraquest Solutions who will deliver development work to allow the OSDC to accept digital planning applications through the 'Planning Portal'. This assignment includes the creation of OSDC as a new planning authority on the Planning Portal system, but also amendments to the boundaries of the London Borough of Camden and Westminster City Council to reflect the creation of the OSDC. This will ensure that applications are allocated to the correct authority when the OSDC becomes the LPA for the Oxford Street area, subject to Parliamentary process.
- 3.15. **Appendix B** provides more information about the total contracts values and scope. It is proposed that the GLA novates these contracts to the OSDC, which would take on the liabilities for the remaining activities to be delivered under these contracts.
- 3.16. The Board is invited to **approve in-principle** the transfer of these contracts and financial liabilities to OSDC, subject to further Mayoral approval and the novation of contracts through due process and to note that the OSDC's CEO – including any interim appointments to this role - will execute the deed of contract novation.

## **4. Issues for Consideration**

- 4.1. Prior to entering into any SSAs with the GLA, a consultation with the London Assembly must be undertaken. A paper was taken to the London Assembly Oversight Committee on 12 November 2025 outlining the proposal that the OSDC will enter into agreement with the GLA for the provision of Secretariat/Committee Services and Treasury Management Services through London Treasury Limited. Following a decision from the Board, a Mayoral

Decision will be required to formally approve the establishment of SSAs between the OSDC and the GLA.

- 4.2. While provisional arrangements have been agreed with relevant GLA Group organisations to ensure OSDC is supported until formal SSAs are finalised, the approval of the proposals is urgent as it will allow the OSDC to make the necessary arrangements to allow it to function as a separate functional body from the GLA from 1 January 2026.

#### Risks and Issues

- 4.3. Without SSAs in place for these different functions, the OSDC will be unable to operate efficiently. This includes, but is not limited to, progressing recruitment and staff onboarding (including occupational health checks), having access to IT support teams, procuring new IT equipment, getting timely legal advice on key decisions and/or other public facing materials, progressing procurement activities and kickstarting internal audit ahead of key year-end financial processes.

## **5. Equality Comments**

- 5.1. The OSDC must comply with the Public Sector Equality Duty under section 149 of the Equality Act 2010 which means it must when carrying out its functions have 'due regard' to the need to eliminate unlawful discrimination, harassment and victimisation, as well as to the need to advance equality of opportunity and foster good relations between people who share a protected characteristic and those who do not.
- 5.2. By pursuing its proposed objectives to deliver an improved public realm, and provide a safe and welcoming environment, it is expected that the OSDC would make Oxford Street more inclusive and responsive to the needs of all Londoners and visitors – including those with protected characteristics. The public realm design work described in this MD would seek to create an attractive and inclusive neighbourhood that welcomes people of all ages and backgrounds.
- 5.3. The OSDC would be the single LPA for Oxford Street, subject to parliamentary process. It will be necessary to ensure that relevant planning services remain accessible and accountable to local communities, following statutory requirements and learning from best practices with regards to public engagement. The same principles will apply to the documents and any other content published and shared via the OSDC's online application system.

## **6. Financial Implications**

- 6.1. The Board is asked to approve the proposed approach for shared services with the GLA, TfL, LLDC, and MOPAC for various services, and the transfer of contracts from the GLA to the OSDC to enable the OSDC to effectively function.
- 6.2. Indicative costings for these shared services in 2026-2027 is provided in **Appendix A**.
- 6.3. The shared services arrangements will operate on a cost-recovery basis, with any additional costs directly chargeable to the OSDC. If additional costs, over and above the budgeted amounts in paragraph 9.2, are expected to arise, they will be subject to formal discussion and agreement with the OSDC.

- 6.4. It is expected that the SSAs will be supplemented by a working arrangements document which will specify the services that will be delivered as part of the shared service and expectations are well understood, to ensure that the OSDC receives a good service. The Director of Finance and Corporate Operations will be responsible for raising any issues with the shared service providers in a timely manner to ensure that a good service is maintained.
- 6.5. The value of contracts to be transferred from the GLA to the OSDC is provided in **Appendix B**.
- 6.6. The OSDC has sufficient budget resources to fund the cost of these contracts (including shared services) in its first three months of operation in 2025-26, though the GLA: Mayor budget.
- 6.7. The OSDC budget for 2026-27 and future years will be confirmed through the GLA Group Budget Process to ensure that the OSDC has enough funding to operate, including for payments relating to these contracts.

## 7. Legal Implications

- 7.1. Legal considerations have been taken into account in the preparation of this paper where applicable.

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### List of appendices to this report:

- **Appendix A:** Additional information about Shared Services Agreements (To be tabled - to allow the proper officer to confirm decisions under Part VA of Local Government Act 1972 regarding exempt information.)
- **Appendix B:** Additional information about GLA contracts proposed to be transferred to the OSDC (To be tabled - to allow the proper officer to confirm decisions under Part VA of Local Government Act 1972 regarding exempt information.)

**List of background papers to this report:** None.

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## Board name: Oxford Street Development Corporation (OSDC) Board

<b>Title of report:</b>	<b>Oxford Street Development Corporation Draft Budget for 2026-2027</b>
<b>Report of:</b>	<b>Chair of the Board</b>
<b>Date:</b>	<b>7 January 2026</b>
<b>Public Access:</b>	<b>This report will be considered in a closed session. Appendix A is confidential by virtue of paragraph(s) 3 of Part 1 of Schedule 12A of the Local Government Act 1972.</b>

### 1. Summary

- 1.1. This paper sets out high level information regarding the Oxford Street Development Corporation's (OSDC) draft budget for 2026-2027. The Board is asked to note this report and note that the 2026-27 OSDC Draft Budget at Appendix A will be discussed in a closed session.

### 2. Recommendations

The Board is invited to:

- 2.1 **Note** this paper and **note** that the 2026-27 OSDC Draft Budget at **Appendix A** (see agenda Item 16) to likely to be discussed in a closed session.

### 3. Background

- 3.1. In September 2024, the Mayor of London announced a transformative vision for Oxford Street. It is the Mayor's ambition to restore the area as a world-class destination, worthy of its historic international reputation and central location, and to make Oxford Street a street Londoners can once again be proud of.
- 3.2. To drive these changes, the Mayor confirmed his intention to create the OSDC, a new functional body and member of the GLA Group, established on 1 January 2026.
- 3.3. The OSDC is responsible for delivering the Mayor's vision for the regeneration and transformation of Oxford Street (subject to consultation). The OSDC will work alongside government, businesses, local councils and Londoners to develop and deliver a bold new vision for Oxford Street.
- 3.4. The Mayor has already invested £4.7m of his 2025-26 Budget to establish the Oxford Street Transformation Programme. The outstanding balance on the 2025-26 GLA budget for the programme will be transferred to the OSDC to ensure the ambitions of the Oxford Street Transformation programme continue to be delivered at pace for the remainder of the financial year. An additional £3.3m were allocated to Transport for London (TfL) to develop detailed plans for the pedestrianisation of Oxford Street and consult on those beginning in the Autumn of 2025. That consultation is now live and will close on 16 January 2026.

- 3.5. As the OSDC has now been established, its work will now be incorporated as an additional functional body in the Mayor's annual budget plans for the GLA Group from 2026-27.
- 3.6. This report sets out the OSDC's draft budget submission to the Mayor of London (the Mayor) in accordance with the Mayor's Budget Guidance for 2026-27, which was published on 9 July 2025. This required that the OSDC submit its budget submission to the Mayor after its incorporation.
- 3.7. In line with the requirements of the Budget Guidance, this draft budget submission shall consist of:
- the Revenue Budget covering a three-year period, from 2026-27 to 2028-29
  - the Capital Spending Plan
  - the OSDC's contribution towards the London Climate Budget.
- 3.8. This draft budget will be scrutinised by the Mayor in January 2026 and will be subject to further revisions. The Board will be invited to approve the final budget in March 2026.

#### **4. Issues for Consideration**

- 4.1. The OSDC draft budget is being prepared at a crucial time to enable the operational set up of the OSDC during its first year of operation, to support the delivery of a high-quality planning service (subject to parliamentary process), to progress the delivery of high-quality public realm improvements to Oxford Street, and to facilitate broader engagement activities, including public space activation and partnership building.
- 4.2. The 2026-27 budget will build on the successes and key milestones achieved since September 2024, which include:
- a nine-week consultation on proposals for the designation of a Mayoral Development Area (MDA) and the subsequent establishment of a new Mayoral Development Corporation (MDC) that will support the regeneration of Oxford Street
  - Closing Oxford Street to traffic for a landmark one-day 'This is Oxford Street' event on 21 September 2025
  - Procurement of a design/architecture team for the public realm
  - The launch of a further consultation on proposed traffic modifications to enable the pedestrianisation of Oxford Street
  - The creation of the OSDC on 1 January 2026 to deliver the Mayor's vision for Oxford Street.
- 4.3. The OSDC's key priorities and deliverables for 2026-27 include:
- Progressing transport and traffic proposals to inform any future pedestrianisation scheme (subject to consultation and future decision) and public realm improvements
  - Developing a longer-term vision and strategy for commercial activation



- Developing partnerships with key stakeholders to drive the transformation of the Oxford Street area
- A programme of activation and events in Oxford Street
- Operating statutory planning functions as a local planning authority
- Building the skills, enabling services and capacity in the Corporation to meet its delivery objectives.

### Risks and Issues

- 4.4. An important part of the OSDC securing value for money is the identification and mitigation of risks. The Corporation has processes in place to regularly review risks at a project, directorate and corporate level.
- 4.5. The table below sets out some of these risks (financial and non-financial) and the mitigations in place:

<b>Risk</b>	<b>Likelihood</b>	<b>Impact</b>	<b>Mitigation</b>	<b>RAG rating</b>
Insufficient funding to meet the costs of the public realm and transport scheme.	3	5	Identification of cost-effective routes to delivery; development of a commercial strategy to reduce funding requirement from the GLA Group.	Amber
Insufficient funding to cover the OSDC's operational costs.	2	5	Ongoing revision of operational costs; development of a commercial strategy to reduce funding required from the GLA Group.	Green
Lack of interest from commercial partners and inability to fundraise.	2	4	Early engagement with businesses and other organisations (e.g. philanthropic) and development of offers to support commercial partnerships.	Amber

## **5. Equality Comments**

- 5.1. The OSDC must comply with the Public Sector Equality Duty under section 149 of the Equality Act 2010 which means it must when carrying out its functions have 'due regard' to the need to eliminate unlawful discrimination, harassment and victimisation, as well as to the need to advance equality of opportunity and foster good relations between people who share a protected characteristic and those who do not.

- 5.2. An Equalities Impact Assessment was completed to support the consultation and subsequent decision on the Mayor's proposals to designate an MDA and subsequently an MDC for Oxford Street. This impact assessment provided an assessment of the impacts on people with protected characteristics. A separate Equalities Impact Assessment was completed in relation to the consultation on the the principle of pedestrianisation of Oxford Street. The full EqlAs are available online at: [TfL/Mayor of London, Have your say: Oxford Street transformation.](#)
- 5.3. An EqlA was also prepared to support the public consultation on TfL's traffic and highways proposals for the first phase of Oxford Street's pedestrianisation. That can be found at [Oxford Street - proposals for transport and highway changes | Have Your Say Transport for London](#)
- 5.4. The OSDC budget will support the OSDC's key aim to support economic growth by creating an attractive and inclusive neighbourhood that welcomes people of all ages and backgrounds. The OSDC must have 'due regard' to the need to eliminate unlawful discrimination, harassment and victimisation, as well as to the need to advance equality of opportunity and foster good relations between people who share a protected characteristic and those who do not.

## 6. Financial Implications

- 6.1. The draft budget submission (Appendix A), as discussed in the closed session, will be reviewed by the Mayor as part of the budget-setting process.

## 7. Legal Implications

- 7.1. Legal considerations have been taken into account in the preparation of this paper where applicable.

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### List of appendices to this report:

- **Appendix A** – OSDC 2026-2027 Draft Budget (To be tabled - to allow the proper officer to confirm decisions under Part VA of Local Government Act 1972 regarding exempt information.)

### List of background papers to this report: None.

### Contact Information

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