

Payment Performance Improvement Action Plan

The British Council is committed to the timely payment of all suppliers. Our standard global payment terms are 30 days. We have rigorous mechanisms to monitor performance:

- i. our global Centre of Excellence programme management standards require that all projects and programmes have a named Senior Responsible Officer (SRO) who is accountable for all standards.
- ii. the global standards require documented governance processes which detail how issues, including finance, are recorded, escalated and resolved. This is done via Management Control Checks (MCC).
- iii. we operate a robust Financial Control and Compliance Framework to ensure that controls are in place to mitigate financial risks, to monitor the effectiveness of the controls, and ensure that action is taken on under performance.

The British Council is currently in the process of outsourcing elements of our transactional finance. Rigorous processes exist to facilitate prompt payment, and we are now putting in place new and improved ways of working.

Current Performance:

From March to August 2025, the average number of days taken from Invoice receipt date is **39 days**.

Month	Within 30 days	31 to 60 days	More than 60 days	Grand Total	Paid within 60 Days of Invoice receipt Date
Mar-25	11943	1745	1755	15443	89%
Apr-25	12771	2799	1287	16857	92%
May-25	9490	1687	942	12119	92%
Jun-25	10311	1648	1051	13010	92%
Jul-25	12113	2070	2249	16432	86%
Aug-25	9668	1241	948	11857	92%
Grand Total	66296	11190	8232	85718	91%

From September 2025 to February 2026, the average number of days taken from Invoice receipt date is **37 days**.

Month	Within 30 days	31 to 60 days	More than 60 days	Grand Total	Paid within 60 Days of Invoice receipt Date
Sep-25	8689	1917	756	11362	93%
Oct-25	10773	1803	797	13373	94%
Nov-25	10374	1878	1105	13357	92%
Dec-25	13848	1929	2197	17974	88%
Jan-26	8500	1838	1329	11667	89%
Feb-26	9611	1170	1098	11879	91%
Grand Total	61795	10535	7282	79612	91%

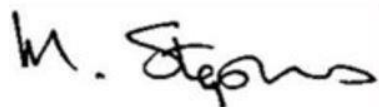
1. Payment Performance Improvement Plan

To ensure continuous improvement we have identified four areas for remedial action in 2025 for all payments on 30-day terms:

Area for Improvement	Mitigation	Responsible Person	Reporting
Delays from suppliers providing invoices	Prompt collection of invoices from suppliers	Senior Programme Manager/Senior Responsible Officer	Management Control Checks
Internal processing delays	We are currently going through internal transformation which will enable centralisation and standardisation of the invoice processing Improved monitoring to enable faster detection of overdue invoices	Global Process Owner	Financial Control and Compliance Framework
Delays due to supplier queries and payment disputes	Review and improvement of the current dispute resolution monitoring process and timelines	Global Process Owner	Financial Control and Compliance Framework
Delays due to invoice data discrepancies and errors	Enhanced training for internal staff and provision of clear guidelines to suppliers on accurate data submission	Global Process Owner	Financial Control and Compliance Framework

The British Council is committed to regular monitoring of progress against this action plan and reporting to the internal Audit and Risk Committee. A report on invoice payment performance and progress against the actions outlined in this plan will be provided to the Audit and Risk Committee on a six-monthly basis. This ensures senior oversight and accountability for achieving the targeted improvements in invoice payment performance.

Signed:



Mark Stephens

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Signed:



Michelle McCollom

Director of Financial Operations

