

Moving Forward

Reporting on the second year of
activity from the Northern Ireland
Commissioner for Children and Young
People (NICCY)

April 2005 to March 2006



**NDPB Commissioner for Children and Young People for Northern
Ireland Annual Report and Accounts
Moving Forward
Reporting on the second year of activity from the Northern Ireland
Commissioner for Children and Young People (NICCY)
For the year ended 31st March 2006**

Laid before the Houses of Parliament by the OFMDFM in accordance with
Paragraph 12(2) and (4) of the Schedule to the Northern Ireland Act 2000 and
Paragraph 40 of the Schedule to the Northern Ireland Act 2000 (Prescribed
Documents) Order 2004

18th April 2007

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The Commissioner for Children and Young People for Northern Ireland

Annual Report and Accounts

**For the year ended
31st March 2006**



CONTENTS

	Page
1. Director's Report	5
2. Management Commentary	8
3. Remuneration Report	15
3. Statement of Commissioner's Responsibilities	20
3. Statement on Internal Control	21
4. Auditor's Report	24
5. Financial Statements	
(a) Income and Expenditure for year ended 31/03/06	26
(c) Balance Sheet as at 31/03/06	27
(d) Cash Flow Statement	28
(e) Notes to Accounts	29

ANNUAL REPORT

DIRECTORS REPORT

The Commissioner for Children and Young People for Northern Ireland (NICCY) is an executive non-departmental public body sponsored by the Office of the First Minister and Deputy First Minister. NICCY was established on 3rd October 2003 under the Commissioner for Children and Young People (Northern Ireland) Order 2003.

These accounts are prepared in accordance with Schedule 2 11 (1) of the Commissioner for Children and Young People (Northern Ireland) Order 2003 and in accordance with the 2005-06 Government Financial Reporting Manual (FReM) issued by the Department of Finance and Personnel in Northern Ireland.

Principal Activities

The Commissioner for Children and Young People for Northern Ireland's principal aim is to 'safeguard and promote the rights and best interests of children and young people'. While the detailed powers are set out in the legislation, they may be grouped under three main areas as follows:

- Promoting children's rights- the Commissioner will be guided by the United Nations Convention on the Rights of the Child, an international agreement setting out how children should be treated and the rights that they have.
- Complaints and legal action- the Commissioner can deal with individual complaints from children and young persons, or their parents/ guardians about any services that impact on those under 18 years old (or under the age of 21 for those with a disability or leaving care).
- Research and enquiries- the Commissioner wants the Office to base all its work on helping children and young people on thorough research. The Commissioner has the power to undertake general enquiries into issues where he believes children and young people are being adversely affected. The Commissioner is also required to review the ways that those providing services for children and young people listen to complaints and take account of their views.

Important Events Occurring After the Year End

There have been no significant events since the year-end, which would affect these accounts.

Results for the Year

The results for the Commissioner for Children and Young People for Northern Ireland for the period are set out in detail on page 21. The deficit for the period was £87,022.



Fixed Assets

Details of the movements of fixed assets are set out in Note 6 to the Accounts.

Research & Development

The Commissioner for Children and Young People for Northern Ireland does not engage in any research and development activities as defined by UK GAAP.

Charitable Donations

The Commissioner for Children and Young People for Northern Ireland made no charitable donations during the period.

Pensions Liabilities

Staff Pension Liabilities are borne by the Principal Civil Service Pension Scheme (NI) – see Remuneration Report and notes 1.5 and 3(b) to the Accounts.

Payments to Suppliers

The Commissioner for Children and Young People for Northern Ireland is committed to the prompt payment of bills for goods and services received in accordance with the Government's Better Payment Practice Code.

Unless otherwise stated in the contract, payment is due within 30 days of receipt of the goods or services, or presentation of a valid invoice or similar demand, whichever is later.

During the period 88.64% of bills were paid within this standard.

Disabled Persons

The Commissioner for Children and Young People for Northern Ireland seeks to follow best practice guidance as set out in Disability Codes of Practice, on employment and the provision of services to disabled persons.

Equality of Opportunity

The Commissioner for Children and Young People for Northern Ireland is committed to the provision of equality of opportunity and fair participation to all persons regardless of sex, marital status, religious belief, political affiliation/opinion, age, family status, ethnic or racial background, sexual orientation, disability, nationality or trade union membership.

The Commissioner for Children and Young People for Northern Ireland will, in all its actions, conform to both the letter and the spirit of the relevant equality legislation. The Commissioner for Children and Young People for Northern Ireland will provide equality of opportunity to all persons irrespective of whether or not there are legislative provisions in place.

Employee Involvement

The Commissioner for Children and Young People for Northern Ireland encourages widespread consultation and exchange of information at all levels within the Office through staff and team briefings.

Commissioner's Interests

An up to date register of Commissioner's interests is maintained by the Accounting Officer and is available for inspection at the Commissioner for Children and Young People for Northern Ireland offices in Millennium House, 17-25 Great Victoria Street, Belfast BT2 7BA.

Auditors

The financial statements are audited by the Comptroller and Auditor General for Northern Ireland (C&AG) in accordance with the Government Resources and Accounts Act (Northern Ireland) 2001. He is head of the Northern Ireland Audit Office and he and his staff are wholly independent of the Commissioner for Children and Young People, and reports his findings to Parliament.

The audit of the financial statements for 2005/06 resulted in an audit fee of £11,000 which is included in the Operating Costs within the Income and Expenditure Account.

Disclosure of Audit Information

So far as the Accounting Officer is aware, there is no relevant audit information of which the entity's auditors are unaware. The Accounting Officer has taken all steps that he ought to have taken to make himself aware of any audit information and to establish that the entity's auditors are aware of that information.

Offices of the Commissioner for Children and Young People for Northern Ireland:

Millennium House
17-25 Great Victoria Street
Belfast
BT2 7BA

Auditor:

Northern Ireland Audit Office
106 University Street
Belfast
BT7 1EU



Signed by:

Barney McNeany
Commissioner and Accounting Officer



MANAGEMENT COMMENTARY

The Commissioner for Children and Young People for Northern Ireland has prepared this review in accordance with the Accounting Standards Board Reporting Statement: Operating and Financial Review. Following the spirit of the Reporting Standard, this Management Commentary shall focus on matters that are relevant to the interests of members. In the context of the Commissioner for Children and Young People for Northern Ireland, 'members' shall be all users of the accounts.

The Commissioner

On 26th June 2003 Mr Nigel Williams was announced as the first Commissioner for Children and Young People for Northern Ireland and took up appointment on 3rd October 2003. Nigel Williams died on the 28th March 2006 following a two-year battle against illness. Mr Barney McNeany, Chief Executive of NICCY, was appointed as Acting Commissioner in the latter stages of Mr William's illness, and has been appointed as Commissioner on an interim basis, until a public appointment has been made by the Secretary of State.

Description of the Business

The mission of the Commissioner for Children and Young People for Northern Ireland (NICCY) is to:

Safeguard and promote the rights and best interests of children and young people by listening to them and working with them to challenge and change the world in which they live.

While the detailed powers are set out in the legislation, they may be grouped under the three main areas identified under 'Principal Activities' within the Director's Report. To ensure that NICCY meets the aspirations set out in our mission statement and succeeds in carrying out its functions and duties under the legislation, NICCY carried out a large scale research project in its first year, comparing Northern Ireland against the United Nations Convention on the Rights of the Child (UNCRC). This research helped us to develop our draft priorities for action for our Corporate Plan for 2005 to 2008. We then carried out a Northern Ireland wide consultation exercise between October 2004 and February 2005 to help us rank these priorities and identify areas that we had missed. As a result of this exercise, we identified 15 priority areas for action as follows:

- Having your say;
- Knowing your rights;
- Implementation of the UNCRC;
- Special educational needs;
- Bullying;
- Road safety and school transport;

- Facilities for leisure for all children and young people and the development of a play strategy;
- Children and young people with mental health issues and suicidal tendencies;
- Poverty;
- Children and young people with disabilities;
- Children and young people and risk-taking behaviour;
- Safeguarding children and young people
- Physical punishment;
- Children and young people and crime;
- Children and young people and the Troubles.

Following the identification of our priority areas, we set out 23 corporate objectives for NICCY from 2005 to 2008. These were developed using the Balanced Scorecard tool, with NICCY setting them into the following quadrants:

- Our stakeholders (children, young people, parents and others)
- How we do things;
- NICCY staff; and
- Money.

This Balanced Scorecard forms the basis against which NICCY measures its performance and reports to Government.

Full details of the our priorities and objectives are set out in NICCY's Corporate Plan 2005 to 2008, and the annual business plans, all of which are available on the NICCY website (www.niccy.org).

NICCY's Environment

Our Corporate Plan 2005 to 2008 explains more fully the context within which NICCY operates. However, the key aspects of our environment are as follows:

Legislative and Policy

NICCY is governed by the Commissioner for Children and Young People (Northern Ireland) Order 2003. The Order sets out NICCY's functions, duties and powers. A copy of the Order is available from our website (www.niccy.org).

Three other key areas of legislation/ policy will have a major influence on the lives of children and young people within Northern Ireland.

- The 10 year strategy for children and young people in Northern Ireland 'Our Children and Young People- Our Pledge' has been published by the Office of the First Minister and Deputy First Minister. NICCY has welcomed the strategy and will work closely with Government to review how effective the strategy is and how it is implemented.



- Government has also said it will bring together various pieces of equality legislation in a single Equality Bill. NICCY will work closely with the Equality Commission and other statutory and voluntary organisations to ensure that children and young people are fully protected within the proposed legislation.
- Government has also indicated its commitment to a Bill of Rights for Northern Ireland. NICCY will work with colleagues in the Northern Ireland Human Rights Commission and the NGO sector to promote the full incorporation of the UNCRC in Northern Ireland legislation through the Bill of Rights.

Political and Administrative

The suspension of devolved Government has had a significant impact on the agendas of many organisations, including our own. The current Review of Public Administration will have an impact on those organisations that deliver services to children and young people, especially in health and social care and education. We will use the opportunities this major review brings to promote the rights and best interests of children and young people in the services they need and seek to make sure any changes do not make things worse.

We have developed relationships with our fellow Commissioners in England, Scotland, and Wales to develop a clear agreement on our roles and responsibilities. Along with these Commissioners and the Children's Ombudsman in Ireland, we have established a British and Irish Network of Ombudsmen and Children's Commissioners (BINOCC). Further information about the role of this group can be obtained on its website, www.binocc.org. This group meets independently but is also a sub-committee of the European Ombudsmen for Children (ENOC), of which we are a member. Further information about the role of this group can be obtained on its website, www.ombudsnet.org.

NICCY is also committed to the development of memoranda of understanding with a range of key bodies with whom NICCY must establish formal relationships, eg NI Police Ombudsman.

Economic and Social

Poverty remains one of the main reasons for the failure of many children and young people to achieve many of their rights under the UNCRC. We want our work to highlight and challenge the effects of poverty on our children and young people and we will continue to seek improvements.

Social exclusion, arising from sectarianism, racism, homophobia and discrimination against those with a disability, is a significant factor in children and young people's lives in Northern Ireland. We want to ensure that a consistent and co-ordinated effort is made across the public, voluntary and private sectors.



NICCY also has a clear role within our legislation to provide advice to Government and other statutory providers, as to whether services for children and young people are adequate and effective.

Value for Money

We welcome the important developments in public sector governance arrangements which guide our management activities. The developments are designed to minimise risk and ensure effective controls throughout the organisation and will make further positive changes to the way in which we provide services, organise ourselves and are accountable for what we do. We recognise that we also have an opportunity to learn from other Government initiatives, such as Best Value and Modernising Government, through the adoption of “best practice”.

Finance and Resources

NICCY receives £1.897 million per year as grant-in-aid from the Office of the First and Deputy First Minister. The agreed stating structure consists of 26 staff and 4 secondees to the Participation Department. We will continue to work closely with OFMDFM to make sure the level of resources meets what is required to deliver our priorities.

Review of the Office

NICCY will be subject to a review by Government in 2006/07. This review will critically examine the justification for the Commissioner on policy grounds and ensure that the Office is effective in its duties and functions.

Outcomes in 2006

NICCY’s Business Plan for 2005/2006 identifies 61 actions to achieve the 23 objectives. For each action identified there is an appropriate measure of success or target; examples of these measures include:

- Minimum levels of satisfaction amongst children and young people who are involved in activities across all of NICCY’s departments;
- Full implementation of the UNCRC within the Bill of Rights;
- 100% of recommendations by NICCY are actively considered, debated and greater than 75% are accepted;
- 3,500 children and young people have their awareness about their rights raised and/or are trained in UNCRC, including 1,400 visits to NICCY offices.

Of the 61 actions identified in the Business Plan, 37 were fully met, 15 are part of our ongoing work, 9 were partially met, and 0 were not achieved. NICCY’s full annual report for the year ended 2006 gives detailed information about performance across all quadrants of our Balanced Scorecard.

The Business Plan for the year 2006 to 2007 is available at www.niccy.org. The Plan focuses on further consolidation of the work done by NICCY and is set within the context of the Corporate Plan 2005 to 2008.



Risks Facing NICCY

The Statement of Internal Control sets out the risk management process within NICCY and the actions taken in the year 2005/2006 to embed this within the organisation. NICCY's Corporate Risk Register identifies 11 risks across the 4 quadrants of the Balanced Scorecard. Four of the risks identified are strategic risks; examples include the impact of impairment of reputation on NICCY's objectives, the risk of impairment of NICCY's independence, and the risk of failing to fulfill the statutory duties within the legislation, with a further risk of legal sanction. The Corporate Risk Register identifies 7 operational risks; examples include child protection issues, judicial review of a decision not to provide financial assistance, and insufficient resources to carry out activities within the Business Plan.

NICCY operates within a dynamic environment and therefore regularly reviews this risk register to ensure all risks are identified and managed effectively.

Relationships

Reputation

NICCY continues to build its reputation within Northern Ireland, the UK and internationally. The Commissioner and the Senior Management Team believes that this is key to NICCY's ability to conduct business and is critical in sustaining the legitimacy of our work in the eyes of children and young people and other stakeholders. NICCY monitors opinion on reputation by researching views of children and young people, views of employees and by carrying out extensive media monitoring.

Children and young people

Children and young people are central to the work of NICCY. NICCY's Youth Panel of 42 children and young people forms a reference point for a range of activities including employee recruitment, our participation function, and steering groups for our research projects. We carry out satisfaction surveys on our work with the Youth Panel in order that we can continuously improve our activity in this area.

We also carry out surveys on the awareness training that we provide to children and young people within schools and groups across Northern Ireland, as well as monitor the opinion of young people on a range of issues on our website.

Employees

NICCY has established a range of employee policies and procedures to ensure the effective management and development of our staff. NICCY aims to recruit and retain the best people, with a diverse range of skills, experience and backgrounds, people who are committed to making NICCY successful. NICCY has recently committed to achieving Investors in People accreditation to ensure that staff skills are developed to their full potential. NICCY is also



committed to supporting staff in achieving a healthy work-life balance; to this end, NICCY has committed to achieving Employers of Choice accreditation and hopes to complete the programme within 2006-2007.

Statutory and NGO bodies

NICCY maintains a good working relationship with its sponsoring body, the Office of the First Minister and Deputy First Minister, via quarterly liaison meetings and other meetings and discussions as required. NICCY recognises the importance of learning good practice from other Children's Commissioners/ Ombudsmen and is therefore a member of the British and Irish Network of Ombudsmen and Children's Commissioners (BINOCC), and the European Ombudsmen for Children (ENOC). NICCY also has developed relationships with other statutory and NGO bodies, and Memoranda of Understanding with relevant statutory agencies.

Social, Environmental and Ethical Policies

NICCY is committed to improving the lives of children and young people within Northern Ireland. Children and young people comprise almost a third of the population within Northern Ireland. Taking into account this number, and the number of parents whose lives may be affected by improvements in their child's life, NICCY has a far-reaching role in improving social well-being. NICCY also works on an operational level to improve the skills of young people within the workplace, by offering work placements and work shadowing within NICCY itself.

NICCY is committed to preventing pollution, minimising waste and maximising opportunities to re-cycle and re-use resources. NICCY re-cycles paper and cardboard where possible. NICCY also operates a 'no smoking' policy.

NICCY established an Ethical Committee during the year 2005/2006. The role of this Committee is to ensure that all research/reviews undertaken by, or on behalf of, NICCY are conducted in an ethical manner, and to promote innovative ethical practice. The work of this Committee is carried out within NICCY's Ethical Guidelines framework. NICCY has also established a robust Child Protection Policy to assist NICCY staff and volunteers in the protection of children by identifying clear instructions in accordance with the legislative framework of the Children (NI) Order 1995, and the Regional Area Child Protection Committee Procedures 2005.

Future Trends and Factors

There is a range of factors, both short and longer term, that may have an impact on the future development of NICCY. These include:

- The review of NICCY's office in 2006-2007;
- The potential re-instatement of the Northern Ireland Assembly within 2006-2007; and
- The implementation of the Review of Public Administration, which may lead to reductions in the quality of services provided to children and young people.



Financial Result

NICCY received £1.897 million of funding from its sponsoring body for the year 2005/2006. NICCY had a net deficit for the year ended 31st March 2006 of £87,022, prior to a credit of £29,698 in respect of notional costs. This deficit was off-set by the surplus of £51,562 for the previous financial year (£83,412 following a credit in respect of notional costs). As a result, the balance in reserves at 31st March 2006 is £25,805.

Signed by:



Barney McNeany
Commissioner and Accounting Officer



REMUNERATION REPORT

Remuneration Policy

The remuneration of the Commissioner and the Chief Executive is made in accordance with the Pay Strategy for Senior Civil Servants as set by the Prime Minister following independent advice from the Review Body on Senior Salaries. The remuneration of all senior civil servants is entirely performance-based. The Secretary of State assesses the performance of the Commissioner for Children and Young People, whilst the performance of the Chief Executive is assessed by the Commissioner for Children and Young People, using the formal appraisal system adopted by the Office of the Commissioner for Children and Young People.

The remuneration of the other members of the Senior Management Team is made in accordance with the pay awards set out by Northern Ireland Civil Service. Remuneration is entirely performance-based, with performance being assessed by the Chief Executive, using the formal appraisal system adopted by the Office of the Commissioner for Children and Young People.

Service Contracts

The appointment of the Commissioner for Children and Young People for Northern Ireland is made by the Secretary of State under Article 5 of the Commissioner for Children and Young People (NI) Order 2003, and in accordance with the recruitment code of the Office of the Commissioner for Public Appointments. The terms and conditions are as set out in Schedule 2 to the Commissioner for Children and Young People (NI) Order 2003.

Nigel Williams was appointed as Commissioner for Children and Young People for Northern Ireland on 3rd October 2003 for a four-year period, with the possibility of renewal for a further term. On 28th March 2006, Mr Williams passed away, following a period of illness. The Chief Executive, Barney McNeany, was appointed as interim Commissioner with effect from 2nd May 2006.

The other members of the Senior Management Team are direct employees of the Office of the Commissioner; the appointments, which are permanent, are analogous to grades in the Northern Ireland Civil Service (NICS) with terms and conditions that are very similar but not necessarily identical to those that apply to the NICS.



Salary and Pension Entitlement

The following sections provide details of the remuneration and pension interests of the Commissioner and Senior Management.

	2005-06		2004-05	
	Salary £'000	Benefits in kind (to nearest £100)	Salary £'000	Benefits in kind (to nearest £100)
COMMISSIONER				
N Williams (Commissioner) Appointed 03/10/2003	75-80	3,200	75-80	3,100
GENERAL MANAGEMENT				
B McNeaney (Chief Executive) Appointed 01/02/2004	65-70	0	65-70	0
L Kerr (Head of Legal Services and Complaints) Appointed 01/02/2004	45-50	0	45-50	0
T Devlin (Head of Research and Service Review) Appointed 29/03/2004)	45-50	0	40-45	0
M Kinghan (Head of Communications and Participation) Appointed 09/02/2004	45-50	0	45-50	0
S Weiniger (Corporate Services Manager) Appointed to SMT 02/03/06	0-5 (35-40 full year equivalent)	0	0	0

Salary

'Salary' includes gross salary, performance pay or bonuses, any allowance such as London Weighting Allowances, to the extent that it is subject to UK taxation. This report is based on payments made by the Commissioner for Children and Young People for Northern Ireland and thus recorded in these accounts.

Benefits in Kind

The monetary value of benefits in kind covers any benefits provided by the employer and treated by the Inland Revenue as a taxable emolument. The Commissioner received a company car as part of his remuneration package and was taxed accordingly on this benefit. The other members of the Senior Management Team did not receive any benefits in kind during the year ended 31st March 2006.

Pension Entitlement

	Accrued pension at age 60 as at 31/3/06 and related lump sum £'000	Real increase in pension and related lump sum at age 60 £'000	CETV at 31/3/05 £'000	CETV at 31/3/06 £'000	Real increase in CETV £'000	Employer contribution to partnership pension account Nearest £100
COMMISSIONER						
N Williams (Commissioner) Appointed 03/10/2003	12.5-15 no lump sum	0 - 2.5 no lump sum	147	167	9	0
GENERAL MANAGEMENT						
B McNeaney (Chief Executive) Appointed 01/02/2004	12.5 - 15 plus 37.5 - 40 lump sum	0 - 2.5 plus 5.0 - 7.5 lump sum	137	179	34	0
L Kerr (Head of Legal Services and Complaints) Appointed 01/02/2004	0 - 2.5 no lump sum	0 - 2.5 no lump sum	13	25	2	0
T Devlin (Head of Research and Service Review) Appointed 29/03/2004	10 - 12.5 no lump sum	10 - 12.5	8	129	118	0
M Kinghan (Head of Communications and Participation) Appointed 09/02/2004	15 - 17.5 no lump sum	15 - 17.5 no lump sum	10	198	186	0
S Weiniger (Corporate Services Manager) Appointed to SMT 02/03/06	0 - 2.5 no lump sum	0 - 2.5 no lump sum	19	19	0	0

Pension benefits are provided through the Civil Service pension arrangements. From 1 October 2002, civil servants may be in one of three statutory based 'final salary' schemes (classic, premium, and classic plus). The schemes are unfunded with the cost of benefits met by monies voted by Parliament each year. Pensions payable under classic, premium and classic plus are increased annually in line with changes in the Retail Prices Index. New entrants after 1 October 2002 may choose between membership of premium or joining a good quality 'money purchase' stakeholder arrangement with a significant employer contribution (partnership pension account).

Employee contributions are set at the rate of 1.5% of pensionable earnings for classic and 3.5% for premium and classic plus. Benefits in classic accrue at the rate of 1/80th of pensionable salary for each year of service. In addition, a lump sum equivalent to three years' pension is payable on retirement. For premium, benefits accrue at the rate of 1/60th of final pensionable earnings for



each year of service. Unlike classic, there is no automatic lump sum (but members may give up (commute) some of their pension to provide a lump sum). Classic plus is essentially a variation of premium, but with benefits in respect of service before 1 October 2002 calculated broadly in the same way as in classic.

The partnership pension account is a stakeholder pension arrangement. The employer makes a basic contribution of between 3% and 12.5% (depending on the age of the member) into a stakeholder pension product chosen by the employee from a selection of approved products. The employee does not have to contribute but where they do make contributions, the employer will match these up to a limit of 3% of pensionable salary (in addition to the employer's basic contribution). Employers also contribute a further 0.8% of pensionable salary to cover the cost of centrally-provided risk benefit cover (death in service and ill health retirement).

Further details about the Civil Service pension arrangements can be found at the website www.civilservicepensions-ni.gov.uk.

Cash Equivalent Transfer Values

A Cash Equivalent Transfer Value (CETV) is the actuarially assessed capitalised value of the pension scheme benefits accrued by a member at a particular point in time. The benefits valued are the member's accrued benefits and any contingent spouse's pension payable from the scheme. A CETV is a payment made by a pension scheme or arrangement to secure pension benefits in another pension scheme or arrangement when the member leaves a scheme and chooses to transfer the benefits accrued in their former scheme. The pension figures shown relate to the benefits that the individual has accrued as a consequence of their total membership of the pension scheme, not just their service in a senior capacity to which disclosure applies. The CETV figures, and from 2003-04 the other pension details, include the value of any pension benefit in another scheme or arrangement which the individual has transferred to the Civil Service pension arrangements and for which the CS Vote has received a transfer payment commensurate with the additional pension liabilities being assumed. They also include any additional pension benefit accrued to the member as a result of their purchasing additional years of pension service in the scheme at their own cost. CETVs are calculated within the guidelines and framework prescribed by the Institute and Faculty of Actuaries.



Real increase in CETV

This reflects the increase in CETV effectively funded by the employer. It takes account of the increase in accrued pension due to inflation, contributions paid by the employee (including the value of any benefits transferred from another pension scheme or arrangement) and uses common market valuation factors for the start and end of the period.

Signed by:



Barney McNeany
Commissioner and Accounting Officer



STATEMENT OF COMMISSIONER'S RESPONSIBILITIES

Under Schedule 2 11 (1) of the Commissioner for Children and Young People (Northern Ireland) Order 2003 , the Commissioner for Children and Young People for Northern Ireland is required to prepare a statement of accounts in the form and on the basis determined by the Department of Finance and Personnel. The accounts are prepared on an accruals basis and must give a true and fair view of the Commissioner for Children and Young People for Northern Ireland's state of affairs at the year-end and of its income and expenditure, total recognised gains and losses and cash flows for the year.

In preparing the accounts the Accounting Officer is required to:

- Observe the Accounts Direction issued by the Office of the First Minister and Deputy First Minister, including the relevant accounting and disclosure requirements, and apply suitable accounting policies on a consistent basis;
- Make judgements and estimates on a reasonable basis;
- State whether applicable accounting standards have been followed and disclose and explain any material departures in the financial statements;
- Prepare the financial statements on a going concern basis, unless it is inappropriate to presume that the Commissioner for Children and Young People for Northern Ireland will continue to operate.

The Accounting Officer of the Office of the First Minister and Deputy First Minister has designated the Commissioner of the Office of the Commissioner for Children and Young People for Northern Ireland as the Accounting Officer. The Commissioner's duties as Accounting Officer, including responsibility for the propriety and regularity of the public finances and for the keeping of proper records, are set out in the Non-Departmental Public Bodies Accounting Officer's Memorandum issued by the Department of Finance and Personnel.

Signed by:



Barney McNeany
Commissioner and Accounting Officer



STATEMENT ON INTERNAL CONTROL

Scope of Responsibility

As Accounting Officer, I have responsibility for maintaining a sound system of internal control that supports the achievements of the Commissioner for Children and Young People for Northern Ireland's policies, aims and objectives, whilst safeguarding the public funds and the Commissioner for Children and Young People for Northern Ireland assets for which I am personally responsible, in accordance with the responsibilities assigned to me in 'Government Accounting Northern Ireland'.

During the year ended 31 March 2006, the Commissioner for Children and Young People established an Audit and Risk Committee, whose role is to provide a means of independent assurance and objective review of NICCY's internal control mechanisms, including financial, non-financial and risk management processes. The Committee consists of three non-executive members who were appointed by open recruitment; meetings are also attended by the Chief Executive, the Corporate Services Manager, a representative from the sponsoring body, and representatives from internal and external audit. The first meeting of the Audit and Risk Committee took place in April 2006.

The Purpose of the System of Internal Control

The system of internal control is designed to manage risk to a reasonable level rather than to eliminate all risk of failure to achieve policies, aims and objectives; it can therefore only provide reasonable and not absolute assurance of effectiveness. The system of internal control is based on an ongoing process designed to identify and prioritise the risks to the achievement of the Commissioner for Children and Young People for Northern Ireland's policies, aims and objectives, to evaluate the likelihood of those risks being realised and the impact should they be realised, and to manage them efficiently, effectively and economically. The system of internal control has been in place in the Commissioner for Children and Young People for Northern Ireland for the year ended 31 March 2006 and up to the date of approval of the annual report and accounts, and accords with Department of Finance and Personnel guidance.

Capacity to Handle Risk

During the year 2005/2006 the senior team established and developed many of the systems necessary to implement the Department of Finance and Personnel guidance. We are carrying out appropriate procedures to ensure that we identify the Commissioner for Children and Young People's objectives and risks and devise a control strategy for each of the significant risks. As a result the ownership has been allocated to appropriate staff. More specifically, the Commissioner for Children and Young People:



- Delivered training to managers on risk management processes;
- Developed a corporate risk register and team risk registers;
- Implemented a system of risk reporting to the Senior Management Team, and is currently developing a system to report to the Audit and Risk Committee;
- Implemented a remote back-up and contingency system for its IT infrastructure;
- Attained Lexcel accreditation to further reduce risk within the Legal and Complaints Department, and installed a legal database to more effectively manage information.

The Risk and Control Framework

The corporate risk register identifies 11 risks across the 4 quadrants of the Balanced Scorecard, which sets out the targets and objectives for 2005-06. Each quarter the Senior Management Team reviews the progress of targets and objectives, and re-assesses the risk factors within their team risk registers. We are currently developing a risk management policy, which will clarify how risks are identified and evaluated and how our risk appetite is determined, as well as further systems of reporting to include changes to risks and to ensure that the Audit and Risk Committee are fully informed. Team risk registers were developed by functional teams and are reviewed regularly as part of team meetings. This helps embed risk management within the activity of the organisation.

Review of Effectiveness

As Accounting Officer, I have responsibility for reviewing the effectiveness of the system of internal control. My review of the effectiveness of the system of internal control is informed by the work of the internal auditors and the executive managers within the Commissioner for Children and Young People for Northern Ireland who have responsibility for the development and maintenance of the internal control framework, and comments made by the external auditors in their management letters and other reports. I have been advised on the implications of the result of my review of the effectiveness of the system of internal control by the internal auditors and a plan to address weaknesses and ensure continuous improvement of the system is in place.



The Commissioner for Children and Young People for Northern Ireland has an internal audit service, provided by the Internal Audit Department of PriceWaterhouseCoopers (PWC), which operates to standards defined in the Government Internal Audit Manual. They submit reports, which include the Head of Internal Audit's independent opinion on the adequacy and effectiveness of the Commissioner for Children and Young People for Northern Ireland's system of internal control, together with recommendations for improvement. The annual Internal Audit Assurance Statement in respect of the year ended 31st March 2006 provided an overall high assurance in relation to the adequacy of the systems of control in place within the Commissioner for Children and Young People and their operation throughout the period under review.

Signed by



Barney McNeany
Commissioner and Accounting Officer



The Commissioner for Children and Young People for Northern Ireland The Certificate of the Comptroller and Auditor General to the House of Commons and the Northern Ireland Assembly

I certify that I have audited the financial statements of the Commissioner for Children and Young People for Northern Ireland for the year ended 31st March 2006 under the Commissioner for Children and Young People (NI) Order 2003. These comprise the Income and Expenditure Account, the Balance Sheet, the Cashflow Statement and Statement of Recognised Gains and Losses and the related notes. These financial statements have been prepared under the accounting policies set out within them.

Respective responsibilities of the Commissioner and auditor

The Commissioner is responsible for preparing the Annual Report and the financial statements in accordance with the Commissioner for Children and Young People (NI) Order 2003 and the Office of the First Minister and Deputy First Minister's directions made thereunder and for ensuring the regularity of financial transactions. These responsibilities are set out in the Statement of Commissioner's Responsibilities.

My responsibility is to audit the financial statements in accordance with relevant legal and regulatory requirements, and with International Standards on Auditing (UK and Ireland).

I report to you my opinion as to whether the financial statements give a true and fair view and whether the financial statements and the part of the Remuneration Report to be audited have been properly prepared in accordance with the Commissioner for Children and Young People (NI) Order 2003 and the Office of the First Minister and Deputy First Minister's directions made thereunder. I also report whether in all material respects the expenditure and income have been applied to the purposes intended by Parliament and the financial transactions conform to the authorities which govern them. I also report to you if, in my opinion, the Annual Report is not consistent with the financial statements, if the Commissioner has not kept proper accounting records, if I have not received all the information and explanations I require for my audit, or if information specified by relevant authorities regarding remuneration and other transactions is not disclosed.

I review whether the statement on pages 17 and 18 reflects the Commissioner for Children and Young People for Northern Ireland's compliance with the Department of Finance and Personnel's guidance on the Statement on Internal Control, and I report if it does not. I am not required to consider whether the Accounting Officer's statement on internal control cover all risks and controls, or form an opinion on the effectiveness of the Commissioner for Children and Young People for Northern Ireland's corporate governance procedures or its risk and control procedures.

I read the other information contained in the Annual Report and consider whether it is consistent with the audited financial statements. This other information comprises only the Director's Report, the Management Commentary and the unaudited part of the Remuneration Report. I consider the implications for my report if I become aware of any apparent misstatements or material inconsistencies with the financial statements. My responsibilities do not extend to any other information.



Basis of audit opinion

I conducted my audit in accordance with International Standards on Auditing (UK and Ireland) issued by the Auditing Practices Board. My audit includes examination, on a test basis, of evidence relevant to the amounts, disclosures and regularity of financial transactions included in the financial statements and the part of the Remuneration Report to be audited. It also includes an assessment of the significant estimates and judgments made by the Commissioner in the preparation of the financial statements, and of whether the accounting policies are most appropriate to the Commissioner for Children and Young People for Northern Ireland's circumstances, consistently applied and adequately disclosed.


I planned and performed my audit so as to obtain all the information and explanations which I considered necessary in order to provide me with sufficient evidence to give reasonable assurance that the financial statements and the part of the Remuneration Report to be audited are free from material misstatement, whether caused by fraud or error and that in all material respects the expenditure and income have been applied to the purposes intended by Parliament and the financial transactions conform to the authorities which govern them. In forming my opinion I also evaluated the overall adequacy of the presentation of information in the financial statements and the part of the Remuneration Report to be audited.

Opinion

In my opinion:

- the financial statements give a true and fair view, in accordance with the Commissioner for Children and Young People (NI) Order 2003 and directions made thereunder by the Office of the First Minister and Deputy First Minister, of the state of the Commissioner for Children and Young People for Northern Ireland's affairs as at 31st March 2006 and of its deficit for the year then ended;
- the financial statements and the part of the Remuneration Report to be audited have been properly prepared in accordance with the Commissioner for Children and Young People (NI) Order 2003 and the Office of the First Minister and Deputy First Minister's directions made thereunder; and
- in all material respects the expenditure and income have been applied to the purposes intended by Parliament and the financial transactions conform to the authorities which govern them.

I have no observations to make on these financial statements.



JM Dowdall CB
Comptroller and Auditor General
Northern Ireland Audit Office
106 University Street
Belfast BT7 1EU
25th September 2006



**INCOME AND EXPENDITURE ACCOUNT FOR YEAR
ENDED 31ST MARCH 2006**

	<u>Notes</u>	Year to 31/03/06 £	Year to 31/03/05 £
Income			
Grant from the Office of the First Minister and Deputy First Minister	2	1,800,684	1,632,454
Expenditure			
Staff Salaries and Commissioner's Fees	3	922,306	611,269
Operating Costs	4	565,096	500,279
Other Costs	5	370,606	437,494
Depreciation	6	181,529	151,855
Capital Expenditure Grant Release	11	(181,529)	(151,855)
		1,858,008	1,549,042
Notional Cost of Capital	10	29,698	31,850
Total Expenditure		1,887,706	1,580,892
Surplus (Deficit) for period		(87,022)	51,562
Credit in respect of Notional Costs	10	29,698	31,850
Transfer to/ (from) Reserves		(57,324)	83,412

All amounts above relate to continuing activities.

There are no gains or losses for the year other than the surplus/(deficit) for the period.

The notes on pages 24 to 33 form part of these accounts.

BALANCE SHEET AS AT 31ST MARCH 2006

	<u>Notes</u>	Year to 31/03/06 £	Year to 31/03/05 £
Fixed Assets			
Tangible Assets	6	751,445	836,658
Current Assets			
Debtors	7	41,459	31,022
Cash & Bank	8	62,388	139,873
		<u>103,847</u>	<u>170,895</u>
Current Liabilities			
Amounts falling within 1 year	9	<u>78,042</u>	<u>87,766</u>
Net Current Assets		25,805	83,129
Total Assets less Current Liabilities		777,250	919,787
		<u>777,250</u>	<u>919,787</u>
Financed by			
Government Grant Reserve	11	751,445	836,658
General Fund	12	<u>25,805</u>	<u>83,129</u>
		<u>777,250</u>	<u>919,787</u>

The notes on pages 24 to 33 form part of these accounts.



Barney McNeany
 Commissioner and Accounting Officer

CASH FLOW STATEMENT FOR YEAR TO 31ST MARCH 2006

	Notes	Year to 31/03/06 £	Year to 31/03/05 £
Net cash inflow from operating activities	13	(77,485)	49,454
Capital Expenditure:			
Purchases of Tangible Assets	6	(96,316)	(92,546)
Financing:			
Capital Grant Received	11	96,316	92,456
(Decrease)/Increase in Cash		<u>(77,485)</u>	<u>49,454</u>

The notes on pages 24 to 33 form part of these accounts.

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31ST MARCH 2006

1. Statement of Accounting Policies

These financial statements have been prepared in accordance with Schedule 2 11 (1) of the Commissioner for Children and Young People (Northern Ireland) Order 2003 and in accordance with the 2005-06 Government Financial Reporting Manual (FReM) issued by the Department of Finance and Personnel in Northern Ireland. The accounting policies contained in the FReM follow UK generally accepted accounting practice for companies (UK GAAP) to the extent that it is meaningful and appropriate to the public sector.

Where the FReM permits a choice of accounting policy, the accounting policy which has been judged to be most appropriate to the particular circumstances of the Commissioner for Children and Young People for the purpose of giving a true and fair view has been selected. The Commissioner for Children and Young People's accounting policies have been applied consistently in dealing with items considered material in relation to the accounts.

1.1 Accounting Convention

The financial statements have been prepared in accordance with the historical cost convention. To date there has been no revaluation of fixed assets.

1.2 Funding

The activities of the Commissioner for Children and Young People for Northern Ireland are fully funded by the Office of the First Minister and Deputy First Minister. Income from other sources is immaterial. Permission must be sought from the Office of the First Minister and Deputy First Minister before non-grant income can be applied to the Commissioner for Children and Young People for Northern Ireland's activities. Non-grant income for which departmental approval to use is not forthcoming is surrendered to the Consolidated Fund.

Grants of a revenue nature are credited to the Income and Expenditure account in the year to which they relate. Grants appropriated for capital purposes are credited to a Government Grant Reserve and released to the Income and Expenditure account over the expected life of the assets.

1.3 Expenditure

All expenditure on goods and services fall within the ambit of the Grant in Aid and complies with the Commissioner for Children and Young People for Northern Ireland's Financial Memorandum and government purchasing requirements.



1.4 Fixed Assets

- (a) The fixed asset additions are fully funded by the Office of the First Minister and Deputy First Minister.
- (b) Tangible fixed assets have been valued at historic cost.
- (c) A capitalisation threshold of £500 is applied.
- (d) Depreciation is provided on tangible assets at rates calculated to write off the cost of each asset evenly over its expected life as follows:

Furniture and Fittings	10 years
Fixtures	10 years
Office Equipment	3 years
IT Equipment	3 years

1.5 Pension Costs

Past and present employees are covered by the provisions of the Principal Civil Service Pension Scheme (NI). The defined benefit schemes are unfunded and are non-contributory except in respect of dependants' benefits. The Commissioner for Children and Young People for Northern Ireland recognises the expected cost of these elements on a systematic and rational basis over the period during which it benefits from employees' services by payment to the Principal Civil Service Pension Scheme (NI) of amounts calculated on an accruing basis. Liability for payments of future benefits is a charge on the Principal Civil Service Pension Scheme (NI). In respect of the defined contribution schemes, the Commissioner for Children and Young People for Northern Ireland recognises the contributions payable for the year.

1.6 Value Added Tax

The Commissioner does not have any income which is subject to output VAT. Accordingly the Commission is not VAT registered and cannot recover any input tax.

1.7 Investments

The Commissioner does not undertake any investment activities.

1.8 Stocks

The value of stocks of consumables is immaterial and the Commissioner does not attribute a value for stocks in the accounts.

1.9 Operating Leases

Operating Lease costs are charged to the Income and Expenditure Account during the period within which they are incurred.

1.10 Capital Charge



A charge, reflecting the cost of capital utilized by the Commissioner for Children and Young People, is included in operating costs. The charge is calculated at the real rate set by HM Treasury (currently 3.5%) on the average carrying amount of assets less liabilities.

1.11 Government Grant Reserve

Grants received for capital expenditure are held as a Government Grant Reserve and are released over the life of the assets to which they relate.

2. Grant from the Office of the First Minister and Deputy First Minister

	Notes	Year to 31/03/06 £	Year to 31/03/05 £
Grant from Office of the First Minister and Deputy First Minister		1,897,000	1,725,000
Less transfer of capital element to Government Grant Reserve		96,316	92,546
		1,800,684	1,632,454
Revenue Grants credited to Income and Expenditure account		1,800,684	1,632,454

3. Staff numbers and related costs (including Commissioner)

	Notes	Year to 31/03/06 £	Year to 31/03/05 £
Commissioner Fees		97,687	98,389
Staff Salaries		824,619	512,880
		922,306	611,269

3 (a) Commissioner Fees

	Notes	Year to 31/03/06 £	Year to 31/03/05 £
Commissioner Fees		77,104	77,610
Social Security Costs		8,246	8,361
Pension Costs		12,337	12,418
		97,687	98,389

3(b) Staff Costs



	Total	Employed	2005-06 Others (Agency & seconded)	2004-05
	£	staff	£	Total
		£		£
Wages and salaries	758,700	636,718	121,982	443,084
Social security costs	54,422	54,422	0	27,293
Other pension costs	109,184	109,184	0	42,503
Total net costs	922,306	800,324	121,982	512,880

The Principal Civil Service Pension Scheme (NI) (PCSPSNI) is an unfunded multi-employer defined benefit scheme but the Commissioner for Children and Young People for Northern Ireland is unable to identify its share of the underlying assets and liabilities. A full actuarial valuation was carried out as at 31 March 2003. Details can be found in the resource accounts of the Cabinet Office: Civil Superannuation (www.civilservice-pensions.gov.uk).

For 2005-06, employers' contributions of £109,184 were payable to the PCSPSNI (2004-05 £42,503) at one of four rates in the range 16.5 to 23.5 per cent (2004-05: 12 to 18 per cent) of pensionable pay, based on salary bands. The scheme's Actuary reviews employer contributions every four years following a full scheme valuation. The salary bands and contribution rates were revised for 2005-06 and will remain unchanged until 2008-09. The contribution rates reflect benefits as they are accrued, not when the costs are actually incurred, and reflect past experience of the scheme.

Employees can opt to open a partnership pension account, a stakeholder pension with an employer contribution. No employees of the Commissioner for Children and Young People for Northern Ireland took up this option.

No employees (2004-05: no employees) retired early on ill-health grounds.

The Commissioner's salary includes taxable benefits in kind but does not include a performance related bonus. The Commissioner is a



member of the Principal Civil Service Pension Scheme (NI) on the same basis as all other members of staff. On 28th March 2006 the Commissioner, Nigel Williams, passed away, having served 30 months of a 4 year service contract which could have been renewed once; as a result of the death of the Commissioner there is no entitlement to compensation for premature loss of office.

3(c) Average Number of Persons Employed

The average number of whole-time equivalent persons employed during the year was as follows:

			2005-06 Number Other (Agency & seconded)	2004-05 Number
	Total	Employed staff		Total
Commissioner	1	1	0	1
General	20	15	5	7
Management	5	5	0	3
	26	21	5	11

4. Operating Costs



	Year to 31/03/06 £	Year to 31/03/05 £
<u>General Costs</u>		
Travel & Subsistence	14,501	14,165
Staff Recruitment	42,398	131,012
Staff Training	36,607	2,905
Postage	6,446	3,515
Telephones	38,348	35,646
Hospitality	3,678	6,058
Audit – external	11,000	11,500
Insurance	5,486	2,034
Miscellaneous	4,778	6,409
Office Consumables	37,819	31,881
Annual Contracts	34,926	10,479
Library	313	66
Legal Costs	0	1,430
Corporate Services	36,496	19,019
	<u>272,796</u>	<u>276,119</u>
 <u>Premises Costs</u>		
Rents	151,303	106,332
Rates	66,413	63,116
Service Charge	35,492	24,736
Electricity	18,879	17,361
Cleaning	20,213	12,615
	<u>292,300</u>	<u>224,160</u>
	<u>565,096</u>	<u>500,279</u>

Corporate Services costs include £1,538 in respect of vehicle operating leases. The rent charge above includes £146,714 in respect of a land and building operating lease.

5. Other Costs

	Year to 31/03/06 £	Year to 31/03/05 £
Communication & Participation	180,679	311,831
Legal and Complaints	44,804	20,821
Research, Policy and Service Review	145,123	104,842
	<u>370,606</u>	<u>437,494</u>

6. Fixed Assets

	Information Technology £	Office Equipment £	Furniture £	Fixtures £	Total 2006 £
Valuation at 31/03/05	131,702	68,391	81,120	770,447	1,051,660
Additions	85,646	797	8,604	1,269	96,316
Disposals	-	-	-	-	-
Valuation at 31/03/06	<u>217,348</u>	<u>69,188</u>	<u>89,724</u>	<u>771,716</u>	<u>1,147,976</u>
Accumulated Depreciation at 31/03/05	59,774	28,626	11,991	114,611	215,002
Depreciation for the period	72,449	23,063	8,972	77,045	181,529
Depreciation on disposals	-	-	-	-	-
Accumulated Depreciation at 31/03/06	<u>132,223</u>	<u>51,689</u>	<u>20,963</u>	<u>191,656</u>	<u>396,531</u>
Net Book Value at 31/03/06	<u>85,125</u>	<u>17,499</u>	<u>68,761</u>	<u>580,060</u>	<u>751,445</u>
Net Book Value at 31/03/05	<u>71,928</u>	<u>39,765</u>	<u>69,129</u>	<u>655,836</u>	<u>836,658</u>

7. Debtors: amounts due within 12 months

a. Analysis by Type

	31/03/06	31/03/05
	£	£
Prepayments	40,052	30,325
Debtors	1,407	697
	41,459	31,022

b. Intra-Government Balances

	31/03/06	31/03/05
	£	£
Balances with other central government bodies	782	697
Balances with bodies external to government	40,677	30,325
Total debtors and prepayments at 31 March	41,459	31,022

8. Cash at Bank and in Hand

	31/03/06	31/03/05
	£	£
Cash in Bank	62,253	139,703
Cash in Hand	135	170
	62,388	139,873

9. Creditors and Accruals: amounts falling due within 12 months

a. Analysis by Type

	31/03/06	31/03/05
	£	£
Taxation and social security	408	16,513
Sundry Creditors and Accruals	77,634	71,253
	78,042	87,766

b. Intra-Government Balances

	31/03/06	31/03/05
	£	£
Balances with other central government agencies	2,495	18,789
Balances bodies external to government	75,547	68,977
Total creditors and accruals at 31 March	78,042	87,766



10. Notional Costs

Notional Costs included in Expenditure

	Year to 31/03/06	Year to 31/03/05
	£	£
Notional Cost of Capital	29,698	31,850
	<u>29,698</u>	<u>31,850</u>

11. Government Grant Reserve

Capital Allocations not yet released to Income and Expenditure Account

	31/03/06	31/03/05
	£	£
As at 31/03/05	836,658	895,697
Received in period	96,316	92,546
Released to Income and Expenditure	(181,529)	(151,855)
	<u>751,445</u>	<u>836,658</u>

12. Reconciliation of Movements in Reserve Funds

	31/03/06	31/03/05
	£	£
At 31/03/05	83,129	(283)
Transfer to/(from) Income and Expenditure Account	(57,324)	83,412
	<u>25,805</u>	<u>83,129</u>

13. Notes to Cash Flow Statement

a. Reconciliation of result for period to net cash inflow from operating statement

	31/03/06	31/03/05
	£	£
Result for the period	(87,022)	51,562
Adjustment for non-cash transactions:		
Credit for notional charge	29,698	31,850
Depreciation	181,529	151,855
Capital grant release	(181,529)	(151,855)
Adjustments for movements in working capital:		
Decrease/(increase) in debtors	(10,437)	(26,867)
(Decrease)/increase in creditors	(9,724)	(7,091)
Net cash inflow/(outflow)	(77,485)	49,454

b. Reconciliation of net cash inflow to movement in net funds

	31/03/06	31/03/05
	£	£
Opening Cash	139,873	90,419
Net Cash Inflow	(77,485)	49,454
Closing Cash	62,388	139,873

14. Financial Commitments

Commitments existed at the 31st March 2006 under operating leases in respect of annual rentals which expire:

Land and Buildings

	2006	2005
	£	£
Within 1 year	1,000	-
Within 2-5 years	1,510	-
Over 5 years	145,582	145,852
Total	148,092	145,852

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