



Annual Report and Accounts 2005/06

Probation Board for Northern Ireland

**Annual Report and Accounts
For the year ended 31 March 2006
Together with the report of the Comptroller and Auditor General**

Laid before the Houses of Parliament by the Secretary of State for Northern Ireland in accordance with paragraph 2(3) of Schedule 3 to The Probation Board (Northern Ireland) Order 1982

7 December 2006

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CHAIRMAN'S FOREWORD

I am pleased to be able to report that the Probation Board has continued to respond to the many challenges it faces.

The Board has again performed very well against the objectives set for the year. It has continued to strive to improve further how it carries out its difficult responsibilities and to consider how its overall contribution to the criminal justice effort might be increased.

It is perhaps inevitable that, both locally and in Great Britain, probation hits the headlines and engages public attention when some one on probation commits a serious offence. Any incident of this nature is deeply troubling. It is essential that we learn the lessons from each incident and do all that is humanly possible to minimise the risks of such incidents. It is also important to recognise the very good and successful work undertaken with many more offenders that rarely reaches public attention.

I want to record my thanks to the hard work of my fellow Board members and our gratitude as a Board to the staff of PBNI for their dedication, commitment and professionalism.

Ronnie Spence
Chairman

CHIEF EXECUTIVE'S INTRODUCTION

The Board published its 3-year Corporate Plan 2005-2008 in March 2005. The Corporate Plan introduced 5 key strategic areas of public protection, social inclusion, modernisation, workforce planning and business performance. Within each we set a number of challenging objectives and key performance targets.

I am pleased to report that the organisation has made significant progress in all the areas and staff continue to achieve a high level of performance.

The year brought many challenges and pressures to an organisation which itself was undergoing considerable change. In a difficult financial environment, the report demonstrates that we met our financial targets and have delivered within budget for this year. To have achieved this and the level of performance is testimony to the professionalism and dedication of staff.

As Chief Executive I want to commend each of them for their efforts and achievements during the year.

Noel Rooney

CHIEF EXECUTIVE'S REPORT AND OPERATING AND FINANCIAL REVIEW

The Chief Executive submits the Annual Report and audited accounts for the year ended 31 March 2006. The accounts have been prepared in accordance with the accounts direction issued by the Northern Ireland Office in July 2000 on behalf of the Secretary of State.

1. The Board

The Chief Executive is responsible for the day to day operation and performance of the Board.

The members of the Board during the year to 31 March 2006 were:

Mr R Spence CB	Chairman
Miss F Graham OBE	Deputy Chairman
Mrs J Daykin-Goodall	
Mr T Flanagan	
Ms M Gilheaney	
Mrs B Grant	
Dr R Hanna CBE	
Mrs J Hillen	
Mr P Killen OBE	
Mr A MacLaughlin	
Mr P McAteer	
Dr R McKee	
Mrs G Rice	
Mrs G Shaw CBE	
Ms K Yiasouma	

Under The Probation Board (Northern Ireland) Order 1982, the Board shall consist of a chairman, a deputy chairman and not less than 10 nor more than 18 other members. Current membership stands at 15 (Chairman and 14 other members).

The Board Audit Committee

The members of the Board Audit Committee during the year to 31 March 2006, were as follows:

Dr R Hanna CBE	Chairman
Mr P McAteer	Deputy Chairman
Mrs B Grant	
Dr R McKee	

Other attendees of the meetings included representatives from Internal Audit (HELM Corporation), the NI Audit Office, the Chief Executive, Director of Corporate Services and Finance Manager of PBNI.

The Senior Executives

PBNI's Senior Executives who served during the year were as follows:

Mr N Rooney	Chief Executive
Mr B McCaughey	Director of Operations
Mr D van der Merwe	Director of Corporate Services

2. History and Principal Activities

2.1 Historical Background

The Probation Board was established as a Non Departmental Public Body (NDPB), under the Probation Board (Northern Ireland) Order 1982 in accordance with a recommendation in the Report of the Review Group on Legislation and Services for Children and Young Persons in Northern Ireland (1979), that the probation service in Northern Ireland should be separated from central government and become responsible to a community based Board. The first Board, appointed in December 1982, has been followed by seven others, each of three years' duration, the last appointed in December 2003.

2.2 Statutory Background

The Board's functions are set out in the Probation Board (Northern Ireland) order 1982. In addition other legislation relating to probation activities is contained in the Criminal Justice (Northern Ireland) Order 1991, Criminal Justice (Northern Ireland) Order 1996, and the Criminal Justice (Children) (Northern Ireland) Order, and in relevant amendments thereto.

The Permanent Under Secretary of State, who is the principal Accounting Officer of the Northern Ireland Office, has designated the Chief Executive as NDPB Accounting Officer for the Probation Board for Northern Ireland.

2.3 Principal Activities

The main activities of the Board are the supply of information to the courts through Pre-Sentence Reports (formerly Social Enquiry Reports), the supervision of offenders made subject to Probation Orders and Community Service Orders and since January 1st 1998, Custody Probation Orders, Combination Orders, sex offenders released on licence and the provision of welfare services to prisoners and their families and assistance with resettlement after release. Community initiatives in the prevention of offending are encouraged and supported.

The Board contributes to the funding of community organisations for the provision of hostels and other facilities and schemes in connection with the supervision and assistance of offenders and the prevention of crime.

The Board also directly operates a wide range of projects with objectives similar to its own. In the year under review there were 42 projects of this kind.

The Board has both mandatory functions which it shall perform, and discretionary functions which it may perform with the approval of the Secretary of State.

The mandatory functions are to:

- secure the maintenance of an adequate and efficient probation service;

- make arrangements for persons to perform work under community service orders;
- provide such Probation Officers and other staff as the Secretary of State considers necessary to perform social welfare duties in Prisons and Young Offender Centres; and
- undertake such other duties as may be prescribed.

The discretionary functions are to:

- provide and maintain probation hostels and other establishments for use in connection with the supervision and assistance of offenders;
- provide and maintain bail hostels;
- make and give effect to schemes for the supervision and assistance of offenders and the prevention of crime;
- make arrangements with voluntary organisations or any other persons (including Government Departments and public bodies) to:
 - provide and maintain such hostels and other establishments as mentioned above;
 - give effect to schemes for the supervision and assistance of offenders and the prevention of crime.

3. Events since the end of the financial year

There have been no significant events since the end of the financial year, which would affect the results for the year or the assets and liabilities at the year-end.

4. Future Developments

This coming year is the second year of the 2005-2008 Corporate Plan that identifies five core strategic areas. Within each of these areas a number of priorities have been set for 2006-2007:

Strategic Objectives	Key Priorities
Public Protection	<ul style="list-style-type: none"> • To have implemented the NI Standards for the Community Supervision of Offenders • Recommendations relating to PBNI in the MASRAM Inspection will be delivered in accordance with the implementation plan, including the potential use of VISOR • With the Prison Service and other partners, deliver year two of the Re-settlement Strategy • Agree a strategy for implementation of the outcomes of the Sentencing Framework Review • With others, define and review arrangements for the supervision of all youth offenders • Review and update Child Protection, Risk of Harm and Domestic Violence Policies
Social Inclusion	<ul style="list-style-type: none"> • To commence roll out of revised Community Service Scheme

- With partners, contribute to the recording of Hate Crime pilot and develop further actions
 - With partners, pilot diversionary services for Adjudicated Women Offenders, particularly in the area of adult conferencing
 - With others contribute to the development of accredited and standardised community restorative justice schemes
 - All business units will have an objective to promote equal opportunities and good relations
- Modernisation
- Consultation on Estates Review completed and agreement reached with the Northern Ireland Office for implementation
 - Probation Information Management System rolled out to all sites
 - Recommendations and agreed actions implemented following the Corporate Governance Inspection
- Workforce Planning
- Implement 2006/2007 action steps identified in staff survey action plan
 - Develop the practice and work requirements for the pre-employment year following completion of the Social Work Degree
- Business Performance
- Four seminars to be delivered to help inform the strategic direction of Criminal Justice Services in Northern Ireland
 - Deliver year 1 of REACH and use EFQM to evidence improvement
 - Undertake five-year review of PBNI Equality Scheme for submission to Equality Commission by January 2007
 - Implementation of the first phase of the records management and data protection action plan

5. Equal Opportunities Policy Statement

1. It is the policy of PBNI that all staff and all applicants for employment shall, in accordance with legislative requirements and/or good employment practice, be given equal opportunity in all aspects of employment, training and career development irrespective of their sex, marital status, religion, political opinion, race or sexual orientation.
2. The Board resolves that no applicant for employment, training, career development or promotion will receive less favourable treatment or be disadvantaged by unjustifiable conditions or requirements by virtue of any disability. The average number of disabled employees in 2005-06 was 27.
3. The Board also resolves that no applicant for employment, training, career development or promotion will receive less favourable treatment or be disadvantaged by unjustifiable conditions or requirements by virtue of age.
4. Application of conditions of service, all localised agreements and the operation of recruitment, training, career development, promotion and transfer policies for individuals shall be on the basis of service requirements and the individual's ability, qualifications and aptitude for the work.

6. Employee Involvement

The Board maintains arrangements for regularly consulting employees so that their views may be taken into account in decision making. Almost all professional staff are members of the National Association of Probation Officers (NAPO) and almost all administrative staff belong to the Northern Ireland Public Service Alliance (NIPSA). A Joint Negotiating and Consultative Committee, on which management and the two unions are represented, provides the formal consultative machinery for discussion of policy and other issues of concern to employees. In addition employees at all levels are kept informed by circular of decisions taken by the Board and senior management, as well as of matters bearing on the performance of the organisation and directly on their terms and conditions of employment.

7. Supplier Payment Policy

The Board complies with the Confederation of British Industry's Better Payment Practice Code. Unless otherwise stated in the contract, payment is made within 30 days of receipt and agreement of invoices for goods and services completed to the satisfaction of the Board. The Board has in place a system for dealing quickly with complaints and disputes and advises suppliers without delay when invoices, or part invoices, are contested. Its Finance Section continually monitors for any payment outside the "30 days period". Based on a sample of invoices for goods and services completed to the satisfaction of the Board during the year, 99.58% of bills were paid within this standard.

8. Pension Liabilities

The Board is an employing authority within the scheme provided by the Local Government Pension Scheme (NI). Membership of the scheme is optional for employees. The accounts reflect the contributions payable to the scheme in the year 2005-06.

For further information please refer to notes 1, 3 and the Remuneration Report.

9. Registers of Interests

In accordance with the Probation Board's Code of Practice for Members, a Register of Members' Interests and a Register of Senior Management Interests is maintained for Board Members and Senior Management. The Registers are available for inspection on the Board's website and they are updated on a regular basis

10. Fixed Assets

Fixed assets are valued at cost, adjusted as appropriate to reflect estimated current replacement costs. The estimated useful lives of assets are reviewed regularly and when necessary revised. There was £1,089,034 of additions to fixed assets during the year. Movements in fixed assets are disclosed in notes 10, 11 and 12.

11. Health and Safety

The Board continues to pay special attention to the welfare of staff and customers, including matters relating to their health and safety.

12. Charitable Donations

There were no charitable donations made by the Probation Board for Northern Ireland during the year.

13. Board Member Responsibilities

The responsibilities of the Board Members are set out in the Probation Board for Northern Ireland Management Statement which was issued by the Northern Ireland Office in April 1999.

14. Audit

These accounts are audited by the Comptroller and Auditor General (C&AG) who is appointed by statute and reports to Parliament on the audit examination. The audit fee for the year was £12,500 and relates solely to the audit of these financial statements. No statutory activities unrelated to the audit of the Board's financial statements, such as value for money audits, were undertaken during the year. His certificate and report is produced at pages 25 and 26.

15. Disclosure of audit information

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

Operating and Financial Review

1. Corporate Plan

2005-06 was the first year of the 2005-2008 Corporate Plan. It identifies five core strategic areas:

- Public protection
- Social Inclusion
- Modernisation
- Workforce Planning
- Business Performance

2. Funding

The Board is financed by a grant from the Northern Ireland Office Request for Resources 1 (supporting and developing an efficient, effective and responsive Criminal Justice System) the statutory authority being Article 7 (1) of the Probation Board (Northern Ireland) Order 1982.

3. Results for the year

The results of the Probation Board for Northern Ireland are set out on page 27, in the Income and Expenditure Account. The deficit for the year transferred to General Fund was £80,678 (2005 - deficit £181,423).

4. Operating Performance in the year

PBNI's three year Corporate Plan is delivered through a series of annual Business Plans. The key operational targets of the 2005-06 Business Plan, together with the year-end achievements are listed below:

SUMMARY

Strategic Area	Number of Objectives	Number Met	Number Ongoing	Number Not Commenced
Public Protection	6	4	2	0
Social Inclusion	4	3	1	0
Modernisation	3	2	1	0
Workforce Planning	4	4	0	0
Business Performance	3	1	2	0
TOTAL	20	14	6	0

Definitions

GREEN 100% of Objective Met within 12 Months

AMBER 75% of Objective Met within 12 Months with work ongoing into next Objective Year

RED Not Commenced

1. PUBLIC PROTECTION

STRATEGIC OBJECTIVE: PBNI will assess and then contribute to the management of the risk posed by offenders in the community so as to protect the public from harm, reduce re-offending, encourage partnerships and secure community confidence.

	Objectives	Action	Outcome
1.	An agreed range of reports will be available to all Courts to meet sentencer requirements.	Three types of reports are now available to sentencers, the full Pre -Sentence Report, the Specific Sentence Report and the Social History Report. This wider range of reports reflect the different timescales and sentencing options within cases.	Objective Met
2.	Northern Ireland Standards for the Community Supervision of Offenders will be fully implemented.	The NI standards for the Community Supervision of Offenders were agreed with the NIO 2005/2006. Implementation of these standards will commence in 2006/2007 to fit in with other change processes including the Probation Information Management System roll-out.	Objective Ongoing
3.	In addition to those approved and accredited programmes currently being delivered, we will develop programmes in the following areas: general offending violent offending victim awareness alcohol and drug misuse	Programmes have been developed for violent offending and victim awareness. Staff have been trained and are currently delivering these two programmes. An accredited programme for addressing substance misuse offending is being researched to target alcohol and drug misuse. Further work is underway regarding general offending behaviour programme.	Objective Ongoing
4.	Recommendations relating to PBNI in the MASRAM Inspection will be delivered in accordance with the Implementation Plan.	We have continued to work on the phased implementation of the recommendations of the Inspection of the MASRAM process.	Objective Met
5.	Assist the Northern Ireland Prison Service in the delivery of the Resettlement Strategy.	Year 1 of the NI Prisoner Resettlement Strategy has been delivered with the Probation Board seconding a member of staff to the Resettlement Team and funding for further deployments of staff to the Resettlement process is being sought.	Objective Met
6.	Deliver a Victim Information Scheme	The Victim Information Scheme was launched on 25 th October 2005, staff are now in post.	Objective Met

Key Performance Measures

For Objective 3 Proportion of offenders who complete programmes **81%. This to be used as a benchmark with England and Wales.**

For Objective 6 **Number of victims contacted**
93 since 25/10/05.

KEY PERFORMANCE TARGETS

Key Performance Measure 2005/06-PBNI Performance	Target Performance (%)	April 2005-March 2006
1 Proportion of induction interviews arranged within 5 working days of sentence	98	96
2 Achievement of agreed standards regarding minimum levels of contact		
Offered	94	92
Kept	72	80
3 Proportion of supervision plans written to agreed standards	83	93
4 Where breach proceedings are appropriate, the proportion commenced within 10 working days of the incident occurring	93	98
5 Proportion of offenders that work an average of 5 hours or more per week	90	93
6 Proportion of CSO which complete within 12 months	98	100
7 Proportion of offenders whose risk assessment is reviewed at least every sixteen weeks	93	92
8 Proportion of PSRs delivered to the courts by the date specified by the court	99	100

Overall performance against very demanding targets continues to be high across the organisation.

Performance targets were exceeded in the 5 of the 8 Key Performance Measures.

2. SOCIAL INCLUSION

STRATEGIC OBJECTIVE: The PBNI will promote Social Inclusion in its policies and practices.

	Objectives	Action	Outcome
1.	To agree a Strategy for Community Service which addresses managing and resourcing and is directed towards enhancing social inclusion.	The working group with representatives of all levels in the organisation has developed a new Strategy for Community Service. This document will shortly be sent out for consultation.	Objective Ongoing
2.	To agree and implement the Essential Skills Strategy in relation to offenders.	Essential skills strategy is in place with a pilot underway in South & East Belfast in partnership with the Department of Employment and Learning.	Objective Met
3.	With our Partners, develop a Strategy for the delivery of services to female offenders.	Strategy for Women Offenders has been developed. Strategy spans the criminal justice process from diversion at court through community sentences and work with women in prison. The strategy has in place restorative justice principles and the potential of adult conferencing for women offenders. The strategy will go out for public consultation in 2006/2007.	Objective Met
4.	Implement the Community Development Strategy.	Community Development Strategy policy, systems and procedures have been agreed, consulted on and now implemented. All community development monies were applied for and distributed through the new process.	Objective Met

Key Performance Measures

For Objective 2 Number of offenders under statutory supervision referred to Equal Programme

104 referrals made.

For Objective 4 80% Community Development Budget will be targeted at adjudicated offenders

Achieved.

3. MODERNISATION

STRATEGIC OBJECTIVE: The PBNI will continue to invest in change programmes to modernise the delivery of services. We will maintain our commitment to implement the Criminal Justice Review, protect and enhance the delivery of frontline services and will utilise the most effective forms of modern technologies to deliver services.

	Objectives	Action	Outcome
1.	To commence roll out of Estates Strategy in line with agreed Implementation Plan.	Estates Review was delayed because of the need to co-ordinate with related organisations. Consultation commenced in March 2006. Implementation Plan can only be agreed after consultation which will take this objective into 2006/2007.	Objective Ongoing
2.	Agree and implement Public Relations and Communication Strategy.	Public Relations and Communication Strategy agreed. Action Plan developed and implementation underway.	Objective Met
3.	Commence roll out of Probation Information Management Systems in line with Estates Review Recommendations.	The network upgrade was completed according to schedule and the targeted 65% roll-out of PIMS was achieved.	Objective Met

1.2 Numbers registered for accredited learning

Accredited Course	Target	Achieved	Reason
NVQ Level 3	20	20	20 registered to complete in August 2006
ECDL	14	5	14 places were offered, 5 people accepted
CTP	7	6	1 person moved back into operations
PQ 1	27	27	
PQ 2-5	16	16	
PQ6	7	7	

Certificate in Training Practice

5. BUSINESS PERFORMANCE

STRATEGIC OBJECTIVE: The PBNI is committed to the effective and efficient use of resources and will continuously improve its business practices to add value and deliver measurable improvements in results.

	Objectives	Action	Outcome
1.	Develop Policies, Procedures, targeted training and provide advice to staff to facilitate their compliance with statutory obligations.	The agreed policies and procedures have been developed and the agreed training has been delivered in respect of Human Rights, Equality, Freedom of Information, Data Protection and Health & Safety. A Good Relations Development Group has continued to work at promoting Good Relations and has developed strategy for agreement and implementation starting 2006/2007.	Objective Ongoing
2.	To meet statutory obligations as detailed in our Equality Scheme and agreed with the Equality Commission.	Action Plan developed, agreed and work is on target. Quarterly progress reports produced for the Board.	Objective Met
3.	Continuously improve quality and results by using the European Foundation for Quality Management (EFQM) Model.	Staff Survey was an important baseline contribution to the EFQM model as was the retention of the Investors in People Award. A further assessment of the EFQM Award was not conducted this year due to the Staff Survey and Reassessment for IIP. The EFQM assessment will be carried into next year.	Objective Ongoing

Key Performance Measures

1. To have an agreed Good Relations Strategy

The Strategy is out for public consultation.

2. Number of FOI and DPA Requests

For the period 1 April 2005 - 31 March 2006 PBNI has received:

20 Data Protection Requests.

4 Freedom of Information Requests.

3. Records Management Review

Completed (November 2005), subsequent action plan agreed for implementation. Project Board established.

REMUNERATION REPORT

Remuneration Policy

1) Board Members

The Chair, and other members of the board were all appointed by the Secretary of State for Northern Ireland in line with the Commissioner for Public Appointments “Guidance on Appointments to Public Bodies”. The Secretary of State determines the emoluments of these persons.

2) Senior Executives

The senior executives of PBNI are employed by the Board under terms and conditions of employment that are contained in collective agreements reached under the auspices of the Standing Committee for Probation Chief Officer Grades (England and Wales). The parties to the Standing Committee are the Probation Boards’ Association, the National Probation Directorate, the GMB Society of Chief Officers of Probation (GMB-SCOOP) and the National Association of Probation Officers (Napo).

Implementation of any agreement within PBNI is subject to the approval of the Secretary of State for Northern Ireland, given with the consent of the Treasury.

In reaching its recommendations the parties to the Standing Committee have worked together to:

- Ensure that the pay system is fit for purpose and leads to higher quality service delivery
- Develop a fair and transparent pay and conditions structure which has the confidence and support of employees, employers and trade unions
- Assist the goal of building an excellent organisation with the right number of employees with the right skills and diversity, and organised in the right way
- Encourage working patterns which enable employees to achieve an acceptable balance between work and their private life
- Improve quality and availability of training and development opportunities to enhance service delivery and meet reasonable aspirations of employees
- Meet equal pay for work of equal value criteria, recognising that pay can be any benefit in cash or conditions
- Ensure implementation of new pay and conditions arrangements fairly and consistently across the service
- Ensure that the implementation of new pay and conditions arrangements is within financial and other constraints
- Ensure as far as possible that staffing and other resources are commensurate with workload.

Service contracts

Appointments in PBNI are made in accordance with the Board’s Equal Opportunities Policy and with reference to the Equality Commission’s Code of Practice – Fair Employment in Northern Ireland, which require appointments to be on merit on the basis of fair and open competition.

The senior executives covered by this report hold appointments that are open ended until the age of 60. The compulsory retirement age is 65 but officers may retire at their own request or be called upon to retire after reaching age 60.

PBNI Remuneration Committee

The Remuneration Committee is a sub-committee of the PBNI Board.

The Remuneration Committee is comprised of the members of the Finance Committee and is chaired by the chairman of the Board.

The purpose of the Committee includes consideration and approval of the annual pay remit and the award of performance related pay, based on an assessment of performance against key performance measures.

Salary and Pensions Entitlement

The salary and pension entitlements of the most senior managers of the Board were as follows:-

Name & Title	Salary (as defined) £K	Real incr in Pension & related Lump Sum at Age 60 £K	Total Accrued Pension at Age 60 and related Lump Sum £K	CETV at 31/03/06 £K	CETV at 31/03/05 £K	Real incr in CETV after adj £K
Mr Noel Rooney Chief Executive	75-80	0-2.5 plus lump sum 2.5-5	25-30 plus lump sum 80-85	465	421	36
Mr D Van Der Merwe Director of Corporate Services	50-55	0-2.5 plus lump sum 0-2.5	0-5 plus lump sum 0-5	8	2	6
Mr B McCaughey Director of Operations	55-60	0-2.5 plus lump sum 2.5-5	15-20 plus lump sum 55-60	269	244	21

Column 5 (CETV at 31/03/06) and Column 6 (CETV at 31/03/05) show the member's cash equivalent transfer value (CETV) accrued at the beginning and the end of the reporting period. Column 7 (Real increase in CETV after adjustment for inflation and changes in market investment factors) 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.

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 include the value of any pension benefit in another scheme or arrangement which the individual has transferred to the Local Government Pension Scheme (NI) and for which the scheme has received a transfer payment commensurate to 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.

The Chairman and Board members receive remuneration and expenses. The Board members are appointed for a fixed term of 3 years. The Board members received remuneration of £4,645 per annum paid at a monthly rate of £396.67. The Chairman and the Board members are not members of the Board's pension scheme.

		Remuneration and Expenses
		£K
Mr R Spence CB	Chairman	30-35
Miss F Graham OBE	Deputy Chairman	5-10
Mrs J Daykin-Goodall		5-10
Mr T Flanagan		5-10
Ms M Gilheaney		5-10
Mrs B Grant		5-10
Dr R Hanna CBE		5-10
Mrs J Hillen		0-5
Mr P Killen OBE		5-10
Mr A MacLaughlin		5-10
Mr P McAteer		5-10
Dr R McKee		0-5
Mrs G Rice		5-10
Mrs G Shaw CBE		0-5
Ms K Yiasouma		0-5

MR N. ROONEY
 CHIEF EXECUTIVE
 PROBATION BOARD FOR NORTHERN IRELAND

20 September 2006

STATEMENT OF THE PROBATION BOARD FOR NORTHERN IRELAND'S AND THE CHIEF EXECUTIVE'S RESPONSIBILITIES

Under paragraph 2 of Schedule 3 to the Probation Board (Northern Ireland) Order 1982 the Probation Board for Northern Ireland is required to prepare a statement of accounts in the form and on the basis determined by the Secretary of State with the approval of HM Treasury. The accounts are prepared on an accruals basis and must give a true and fair view of the Probation Board 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 financial year.

In preparing the accounts the Probation Board for Northern Ireland is required to:

- observe the accounts direction issued by the Secretary of State 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 the going concern basis, unless it is inappropriate to presume that the entity will continue in operation.

The principal Accounting Officer of the NIO has designated the Chief Executive as the Accounting Officer for the Probation Board for Northern Ireland. His relevant responsibilities as Accounting Officer, including his 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 Memorandum, issued by HM Treasury.

STATEMENT OF INTERNAL CONTROL

Scope Of Responsibility

As designated NDPB Accounting Officer, I have responsibility for maintaining a sound system of internal control that supports the achievement of Probation Board policies, aims and objectives as set out in our three-year corporate plan supported by an annual business plan both of which take cognisance of the annual Ministerial Steer. I am personally responsible in accordance with the Treasury Memorandum entitled 'The responsibilities of an NDPB Accounting Officer' for the safeguarding of public funds and assets.

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 Board'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 Probation Board for the year ended 31 March 2006 and up to the date of approval of the annual report and accounts, and accords with Treasury guidance.

Capacity To Handle Risk

The capacity to handle risk is given high priority in the Probation Board. As Chief Executive, I and my Senior Management are pivotally involved in risk identification, evaluation and control.

Senior Staff have been trained on how to identify risks that threaten the objectives of the organisation, the controls in place to mitigate risk and how to devise actions to deal with gaps in the risk and control framework.

The Risk And Control Framework

Risk Management is now well embedded in the Probation Board. For a number of years, the organisation has maintained a Risk Register. This is updated on an annual basis and is monitored throughout the year.

Each year, the Senior Management Team (SMT) and I hold Risk Workshops in which the following areas are clearly identified and agreed:

- the risks that threaten to undermine or prevent the achievement of the organisation's objectives as laid out in the Corporate and Business Plans.
- an assessment of the likelihood of the risks occurring and an assessment of the impact of the risks to the organisation should they occur.
- the controls in place to mitigate, minimise or eliminate risks identified.
- the gaps in the risk management framework i.e. inactions or omissions that exist after identifying the controls in place.
- the specific actions that are required to address the identified gaps which allows the risks to exist.

- assigning responsibilities to members of the SMT to actions to address gaps and therefore risks.

Once the Risk Register has been agreed, it becomes a 'live document' which is monitored regularly by the SMT to ensure that identified actions are being carried out on a timely basis.

Review Of Effectiveness

As Accounting Officer, I have responsibility for reviewing the effectiveness of the system of internal control and the following processes are in place:

- an annual report on performance to the Minister at the accountability review;
- six monthly report to the Northern Ireland Office and the Minister on performance against targets and objectives contained in the annual business plan;
- regular reviews by internal audit, to standards defined in the Government Internal Audit Manual, which include an Annual Report which contains an independent opinion on the adequacy and effectiveness of the Probation Board's system of internal control together with recommendations for improvement;
- periodic reports from the Audit Committee to the Board concerning internal control;
- reports from managers on the steps they are taking to manage risks in their areas of responsibility including progress on key projects;
- six weekly Board Meetings that consider regular monitoring reports on performance against targets;
- annual Risk Workshops to maintain and update the Risk Register

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 organisation who have responsibility for the development and maintenance of the internal control framework, and comments made by the external auditors in their management letter and other reports.

**MR N. ROONEY
CHIEF EXECUTIVE
PROBATION BOARD FOR NORTHERN IRELAND**

20 September 2006

THE CERTIFICATE AND REPORT OF THE COMPTROLLER AND AUDITOR GENERAL TO THE HOUSE OF COMMONS

I certify that I have audited the financial statements of Probation Board for Northern Ireland for the year ended 31 March 2006 under the Probation Board (Northern Ireland) Order 1982. These comprise the Income and Expenditure Account, the Balance Sheet, the Cash Flow Statement and Statement of Total 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 Probation Board for Northern Ireland, Chief Executive and Auditor

The Probation Board for Northern Ireland and Chief Executive are responsible for preparing the Annual Report, the Remuneration Report and the financial statements in accordance with the Probation Board (Northern Ireland) Order 1982 and directions made thereunder and for ensuring the regularity of financial transactions. These responsibilities are set out in the Statement of the Probation Board's and Chief Executive'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 Probation Board (Northern Ireland) Order 1982 and 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 Probation Board for Northern Ireland 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 23 and 24 reflects the Probation Board for Northern Ireland's compliance with HM Treasury'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 statements on internal control cover all risks and controls, or form an opinion on the effectiveness of the Probation Board 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 Chairman's Foreword, the Chief Executive's introduction, Report and Operating and Financial Review 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.

THE CERTIFICATE AND REPORT OF THE COMPTROLLER AND AUDITOR GENERAL TO THE HOUSE OF COMMONS

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 Probation Board for Northern Ireland and Chief Executive in the preparation of the financial statements, and of whether the accounting policies are most appropriate to the Probation Board 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 Probation Board (Northern Ireland) Order 1982 and directions made thereunder by the Secretary of State for Northern Ireland, of the state of the Probation Board for Northern Ireland's affairs as at 31 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 Probation Board (Northern Ireland) Order 1982, and 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

John Bourn

Comptroller and Auditor General

16 October 2006

National Audit Office

157-197 Buckingham Palace Road

Victoria

London SW1W 9SP

PROBATION BOARD FOR NORTHERN IRELAND

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 MARCH 2006

Income	Note	2005/06 £	2004/05 £
HMG grant received	2	14,319,677	13,011,228
Other Operating Income	2	2,365,496	1,805,761
Total Income		16,685,173	14,816,989
Expenditure			
Salaries & Wages	3	10,553,188	9,139,738
Depreciation	10, 11 & 12	435,443	407,538
Grants For Community Development	4	1,545,700	1,519,540
Community Service & Other Schemes	5	458,503	432,946
Other Operating Costs	6	3,777,353	3,498,049
Notional Cost of Capital	7	122,113	108,125
Total Expenditure		16,892,300	15,105,936
Deficit of Income Over Operating Expenditure		(207,127)	(288,947)
Loan Interest Payable	8	(243)	(5,651)
Loan Interest Receivable	9	4,579	5,050
Deficit for Year		(202,791)	(289,548)
Credit In Respect of Notional Cost of Capital	7	122,113	108,125
Amount Transferred to General Fund	16	(80,678)	(181,423)

This deficit relates to the continuing activities of the Board.

The movement on the General Fund is set out in Note 16.

The notes on pages 31 to 56 form part of the accounts.

PROBATION BOARD FOR NORTHERN IRELAND

STATEMENT OF TOTAL RECOGNISED GAINS AND LOSSES
FOR THE YEAR ENDED 31 MARCH 2006

	Note	2005/06 £	2004/05 £
Deficit for the financial year		(202,791)	(289,548)
Unrealised surplus on revaluation of fixed assets	16	606,132	248,407
Total recognised Gains/(Losses) for the year		403,341	(41,141)

PROBATION BOARD FOR NORTHERN IRELAND

BALANCE SHEET As at 31 MARCH 2006

	Note	2006 £	2005 £
FIXED ASSETS			
Tangible assets	10 & 11	4,368,181	3,403,964
Intangible assets	12	113,343	143,022
		<u>4,481,524</u>	<u>3,546,986</u>
CURRENT ASSETS			
Debtors and Prepayments	13	352,180	333,964
Cash at bank and in hand		-	129,032
		<u>352,180</u>	<u>462,996</u>
Creditors: Amounts falling due within one year	14	<u>(688,665)</u>	<u>(724,333)</u>
NET CURRENT (LIABILITIES)		<u>(336,485)</u>	<u>(261,337)</u>
Total Assets less Current Liabilities		4,145,039	3,285,649
Provision for Liabilities and Charges	15	<u>(179,467)</u>	<u>(176,992)</u>
		<u>3,965,572</u>	<u>3,108,657</u>
Financed by:			
CAPITAL AND RESERVES	16		
General Fund		(515,952)	(438,329)
Government Grant Reserve		4,407,042	3,525,129
Donated Asset Reserve		74,482	21,857
		<u>3,965,572</u>	<u>3,108,657</u>

The notes on pages 31 to 56 form part of the accounts

Mr N Rooney
Chief Executive
Probation Board for Northern Ireland

20 September 2006

PROBATION BOARD FOR NORTHERN IRELAND

CASHFLOW STATEMENT FOR THE YEAR ENDED 31 MARCH 2006

	Note	£	2005/06 £	£	2004/05 £
NET CASH (OUTFLOW)/INFLOW FROM OPERATING ACTIVITIES	21		(316,230)		54,166
RETURN ON INVESTMENTS AND SERVICING OF FINANCE					
Interest Paid	18	(475)		(6,532)	
Car Loan Interest Received		<u>4,579</u>		<u>5,050</u>	
NET CASH (OUTFLOW) FROM RETURN ON INVESTMENTS AND SERVICING OF FINANCE			4,104		(1,482)
CAPITAL EXPENDITURE					
Proceeds from sale of Fixed Assets		3,056		890	
Payments for Fixed Assets	17	<u>(888,079)</u>		<u>(278,493)</u>	
NET CASH (OUTFLOW)FROM CAPITAL EXPENDITURE			(885,023)		(277,603)
FINANCIAL INVESTMENT					
Car Loan Principal Advanced		<u>(33,800)</u>		<u>(35,090)</u>	
NET CASH (OUTFLOW) FROM FINANCIAL INVESTMENT			(33,800)		(35,090)
NET CASH (OUTFLOW) BEFORE FINANCING			<u>(1,230,949)</u>		<u>(260,009)</u>
FINANCING					
Repayment of Long Term Bank Loan		(22,314)		(84,625)	
Capital Grant Received		1,039,023		256,422	
Car Loan Principal Repaid		<u>41,069</u>		<u>41,620</u>	
NET CASH INFLOW FROM FINANCING			1,057,778		213,417
(DECREASE) IN CASH			<u>(173,171)</u>		<u>(46,592)</u>

The notes on pages 31 to 56 form part of the accounts.

PROBATION BOARD FOR NORTHERN IRELAND

ACCOUNT FOR THE YEAR ENDED 31 MARCH 2006

NOTES TO THE ACCOUNTS

1 STATEMENT OF ACCOUNTING POLICIES

The following accounting policies have been applied consistently in dealing with items considered material in relation to the accounts.

Accounting Convention

The financial statements are prepared under the historical cost convention modified to include the revaluation of tangible fixed assets, in accordance with the accounts direction issued by the Northern Ireland Office in July 2000 for year ended 31 March 2000 and in respect of all future financial years.

Without limiting the information given, the accounts meet:

- the accounting and disclosure requirements of the Companies (Northern Ireland) Order 1986;
- the accounting standards issued or adopted by the Accounting Standards Board; and
- the accounting and disclosure requirements issued by HM Treasury;

in so far as those requirements are appropriate.

Advances to Probation Offices

Amounts advanced to Probation Offices in respect of Probation Projects and not expended during the year on the appropriate project are recognised at the end of the year as a debtor balance. Other advances to offices are also treated as debtor balances in the balance sheet.

Northern Ireland Office Grant

Grant income in respect of revenue expenditure is credited to income in the year to which it relates. Grant income in respect of capital expenditure is credited to Government Grant Reserve and released to the income and expenditure account over the expected useful economic life of the related assets, on a basis consistent with the depreciation policy.

NOTES TO THE ACCOUNTS (Cont'd)

Value Added Tax

The Board is not registered for Value Added Tax. All transactions are therefore stated gross of VAT.

Fixed Assets – Tangible and Intangible

The threshold for fixed assets adopted by Probation Board is given below.

CATEGORY	METHOD OF RECORDING	THRESHOLD	ESTIMATED USEFUL LIVES
Land	Individual	£ Nil	Freehold – Infinite Leasehold – Length of Lease
Buildings	Individual	£ Nil	Freehold – 20 to 100 years Leasehold – Length of Lease
Motor Vehicles	Individual	£1,000	5 years
Fixtures and fittings	Pooled	£1,000	10 years
Plant and equipment	Pooled	£1,000	5 years
Computer hardware	Pooled	£1,000	5 years
Computer Licence – (Intangible)	Individual	£5,000	7 years

The threshold levels will be reviewed regularly and revised to reflect the effect of inflation on asset values.

Measurement and Valuation

Tangible and Intangible fixed assets should be valued at the lower of replacement cost and recoverable amount. Recoverable amount is defined as the higher of net realisable value and value in use.

The estimated useful lives of assets are reviewed regularly and when necessary revised. Land and assets in the course of construction are not depreciated. Depreciation is provided on a straight line basis in order to write off the valuation of all other fixed assets over their estimated useful lives. A full year's depreciation is charged in the year of acquisition of assets, but no depreciation is charged in the year of disposal of the assets.

The Board has capitalised its non property assets at depreciated replacement cost. Donated assets have been capitalised at current value on receipt.

All fixed assets with the exception of land and buildings, assets under construction and computer licence are revalued by reference to appropriate Office for National Statistics indices. Revaluations are recognised on an asset-by-asset basis with no account taken of potential profit or loss on other fixed assets. A desk-based valuation of land and buildings is completed annually by the Valuation & Lands Agency with a full professional valuation every 5 years. The next professional valuation will be carried out at 31 March 2008.

The computer licences for the Risk Assessment System and the Probation Information Management System are not revalued and are recorded at historic cost (See note 12).

NOTES TO THE ACCOUNTS (Cont'd)

Pension Costs

Most staff of the Board are members of the Local Government Pension Scheme (NI). All contributions to this scheme are charges to the Income and Expenditure Account as incurred. Further details regarding the operation of the pension scheme are contained in the pensions section of note 3 to the accounts.

Early Departure Costs

The Board is required to provide in full for the cost of paying pensions of employees who retire early from the date of their retirement until the pension is no longer due to the individuals or their spouses.

Payments during the year in respect of these individuals are charged to the provision. Each year the provision is recalculated and restated if necessary with any under or over provision charged or credited to other operating costs.

Grants for Community Development

Grants paid to community bodies are part of the ordinary activities of the Board and are charged to operating expenditure as incurred. Grants are offered and issued in accordance with the Board's grant terms, conditions and finance instructions. Community bodies are required to incur all expenditure by the Board's financial year end. There are no unclaimed grants at year end.

Insurance

Except where there is a statutory requirement to do so the Board does not take out general insurance. Instead, expenditure in connection with uninsured risks is charged as incurred.

Notional Costs

A notional cost reflecting the cost of capital utilised by the Board is included in operating expenditure. The charge is calculated at the Treasury's standard rate of 3.5% of average net assets excluding donated assets. There are no other notional costs relating to the running of the Board borne by Government Departments or organisations.

NOTES TO THE ACCOUNTS (Cont'd)

2 INCOME

	2005/06 £	2004/05 £
HMG grants received		
Grant-in-Aid received from Northern Ireland Office Request for Resources 1	15,358,013	13,192,650
Capital Grant to Government Grant Reserve	<u>(1,038,336)</u>	<u>(256,422)</u>
	14,319,677	12,936,228
Belfast Regeneration Office – Request for Resources 1	<u>-</u>	<u>75,000</u>
	14,319,677	13,011,228

Grant-in-Aid received has been restated to show the amount of capital grant transferred to Government Grant Reserve.

	2005/06 £	2004/05 £
Other Income		
Early Departure Credit	-	5,817
Impact Scheme	175,243	108,932
Prison Service	985,632	790,000
Secondment	270,349	307,763
Government Grant Release (Note 19)	705,912	362,668
Donated Asset Release (Note 20)	31,661	26,047
Protect N&S	132,050	140,924
Miscellaneous	<u>64,649</u>	<u>63,610</u>
	2,365,496	1,805,761

Impact Scheme – Funding of £175,243 has been provided for this project. The aim of the scheme is to address the level of car crime in Greater Belfast with a specific targeted initiative aimed at young people involved in car crime for the Greater West Belfast area.

Prison Service - £985,632 as per Service Level Agreement between the Probation Board for Northern Ireland and the Prison Service Agency for the provision of social welfare services in prisons and young offenders centres as set out in the 1982 Order.

Secondment - £270,349 represents salary and travel income of seconded staff and student placement fees.

Government Grant Release - £705,912 represents release of grant from government grant reserve to match the consumption of the related assets over the expected useful economic lives.

Donated Asset Release - £31,661 represents release from government grant reserve to match the consumption of the donated assets over the expected economic lives.

NOTES TO THE ACCOUNTS (Cont'd)

Protect N & S- Funding of £132,050 has been provided by the Special European Union Programmes Body. It is a joint initiative between the Probation Board for Northern Ireland and the Probation Welfare Service in the Republic of Ireland. The aim of the project is to contribute to community safety throughout Ireland.

Miscellaneous - £64,649 represents drink drive project income.

Income represents services provided to the Board's customers both in the public and private sectors as invoiced or transfer from government grant reserve.

3 STAFF COSTS AND NUMBERS

	2005/06	2004/05
	£	£
Board Members' Remuneration and expenses	110,966	93,135
Probation Staff	7,530,881	6,459,266
The average number of staff in the period was 220 (2005:194)		
Administration Staff	2,212,705	1,793,627
The average number of staff in the period was 105 (2005: 91)		
SUB TOTAL	9,854,552	8,346,028
Inward Secondments	242,276	240,419
Agency / Temporary staff and contract staff	456,360	553,291
TOTAL	10,553,188	9,139,738
Less recoveries in respect of outward secondments	(270,349)	(307,763)
TOTAL NET COSTS	10,282,839	8,831,975

The staff on outward secondment have been excluded from staff numbers.

NOTES TO THE ACCOUNTS (Cont'd)

The average number of staff employed by the Probation Board for Northern Ireland during 2005/06 together with details of staff costs were as follows: -

	Numbers	Gross Emols £k	Employers Nat. Ins. £k	Superann £k
Probation Staff				
Probation Management	14	627	59	52
Probation Staff	206	5880	457	456
Agency / temporary staff and Contract Staff	1	44	-	-
Inward Secondments/Staff on Loan	6	170	-	-
Administrative Staff				
Management	1	46	4	6
Administrative	104	1816	115	226
Agency / Temporary staff And contract staff	24	412	-	-
Inward secondments / Staff on loan	3	72	-	-

(In addition an average of 23 sessional supervisors were employed in a part-time capacity).

Pensions

The Probation Board for Northern Ireland is an Employing Authority within the scheme provided by the Local Government Pension Scheme (NI).

Membership of the scheme is optional for employees, but in practice almost all staff opt into this pension provision arrangement.

Staff employed under National Negotiating Council based conditions (that is probation grades) contribute 6% of remuneration. The employer's contribution is determined by the Committee's Actuary every 3 years and for 2005/06 year is 8.5% of remuneration.

Staff employed under the conditions based on those of the NICS (Administrative Staff) contribute 1.5% and the Board's contribution is 13.0%

Pension benefits are provided through the Local Government Pension Scheme (NI). This is a committee based scheme open to all permanent and temporary staff aged between 16 and 65 and provides benefits on final salary basis. Benefits accrue at the rate of 1/80th of pensionable salary for each year of service.

In addition, a lump sum at a rate of 3/80th of pensionable salary for each year of service is paid. Members pay contributions of 6% and 1.5% respectively as Probation and Administrative staff. Pensions increase in payment in line with the Retail Prices Index. On death, pensions are payable to the surviving spouse for a short-term period of 3 months payable at the rate of the member's pensionable remuneration at the date of death. Provided that the deceased member had statutory pension entitlement this is followed by a long-term pension which is payable for life. The calculation is 50% of the deceased's benefits had they taken early retirement. On death in service the scheme

NOTES TO THE ACCOUNTS (Cont'd)

pays a lump sum benefit of twice pensionable pay and also provides a service enhancement on computing the spouse's pension.

The Local Government Pension Scheme (NI) is a multi employer defined benefit scheme. The Board's contributions are affected by a surplus or deficit in the scheme. The Board is unable to identify its share of the underlying assets and liabilities in the scheme on a consistent and reasonable basis. The most recent full actuarial valuation was completed as at 31 March 2004. The employer's rate for year commencing 1 April 2006 has been increased to 11.0%. The full actuarial revaluation as at 31 March 2004 shows a reduction in the scheme surplus and an employer contribution rate of 13.0% has been proposed for year commencing 1 April 2007.

Medical retirement is possible in the event of serious ill-health. In this case pensions are brought into payment immediately without actuarial reduction and with service enhanced as for widow(er) pensions.

Salaries include gross salaries and performance pay but exclude travel lump sums.

NOTES TO THE ACCOUNTS (Cont'd)

4 GRANTS FOR COMMUNITY DEVELOPMENT

Grants in respect of schemes for the supervision and assistance of offenders and the prevention of crime:-

	2005/06 £	2004/05 £
Grants over £100,000		
Northern Ireland Association for the Care & Resettlement of Offenders	378,024	374,018
Extern Organisation	247,535	235,125
Grants £50,001 - £100,000		
West Belfast Parent Youth Support Group - Roghanna	94,341	95,977
Grants £25,001 - £50,000		
The Lynx Project	49,603	48,733
Stadium Youth & Community Centre	43,907	42,836
Belfast Activity Centre	38,558	37,618
Corner House Cross Community Family Centre	36,569	35,623
Presbyterian Church in Ireland - Thompson House & Carlisle House	32,791	29,467
Challenge for Youth	45,818	32,700
Community Safety Unit, NIO	30,000	30,000
Grants up to £25,000		
174 Trust	-	(26)
Action Cancer	-	135
Age Concern Cookstown	-	1,700
Age Concern Derry	6,000	-
Antiville Community Group	2,000	1,300
Ardoyne Focus Group	(99)	(992)
Ardoyne Youth Club	4,380	1,700
Areema Residential Group	-	1,100
Artability NI Ltd	14,569	14,910
Ascort	1,715	-

NOTES TO THE ACCOUNTS (Cont'd)

	2005/06	2004/05
	£	£
Grants up to £25,000 continued		
Ashmore Youth Club	4,380	9,000
Ballykeel 2 Residents Association	7,300	-
Ballymac Friendship Trust	-	(1)
Ballymena Family & Addicts Support Group	8,690	8,514
Barnardos Parenting Matters	12,669	19,016
Brownlow Campus Sports Trust	13,834	-
Bytes Project (Derry)	(260)	4,296
Carnany Community Association	-	2,000
Cancer Research UK	2,445	-
Carrickfergus Community Drug & Alcohol Advisory Group	(330)	3,200
Cliftonville Community Centre	8,320	-
Conservation Volunteers - Derry & Coleraine	12,000	-
Contact Youth Counselling Services	5,000	(1,006)
Conway Street Community Enterprise Project	2,400	-
Cookstown and District Women's Group	10,800	-
Corpus Christi Youth Centre	4,359	1,158
Corrymeela	4,986	4,745
County Down Leadership Group	-	1,740
Cregagh Community Churches	-	(178)
Crosskennan Lane Animal Sanctuary	-	8,750
Cuan Mhuire	-	(1,248)
Denmark Street Com Association	1,700	1,177
Derryhill Community & Sports Group	200	-
Devenish Partnership Youth Project	4,986	-
Dismas House	9,096	14,828
Docker's Social Club	1,000	1,000
Dubblejoint Theatre Company	-	2,500
East Belfast Mission - Hosford House	6,000	4,820
Edward Street Hostel	6,076	5,300
Feile an Phobail	2,700	-
First Housing Aid & Support Services	20,236	19,743
First Step Drop-in Centre	(39)	3,030
Flax Housing Association	(595)	3,230
Forum for Action on Substance Abuse	3,250	-
Foyle Haven Association	-	5,000
Gleann Amateur Boxing Club	-	3,700
Glebeside Community Forum	-	2,950

NOTES TO THE ACCOUNTS (Cont'd)

	2005/06	2004/05
	£	£
Grants up to £25,000 continued		
Glen Rural Community Group	-	7,812
Glencairn Youth Initiative	5,700	5,500
Holy Trinity Youth Centre	3,000	4,000
Horn Drive Drop-in	1,500	-
Irvinestown Community Partnership/Arc Ltd	2,000	-
Include Youth	24,849	25,000
Inner East Youth Project	14,382	3,654
Inter Agency	782	1,351
Intercomm	11,715	-
Kansas Youth Group	-	1,000
Keady Unattached Youth Project	1,000	-
Kilkeel Parish Bridge Association	1,000	-
Killyleagh Youth for Christ - Cross Drop-in Centre	(85)	(59)
Link Family & Community Centre	-	3,000
Living Rivers Lighthouse Hostel	3,993	8,550
Londonderry YMCA	-	6,800
Lower Falls Newstart Project	-	13,575
Magnet Young Adult Centre	-	376
Monkstown Amateur Boxing Club	-	5,650
Mornington Community Project	2,960	1,040
Must Hostel	11,323	11,907
Newhill Youth & Community Centre Association	2,000	2,000
Newington Amateur Boxing Club	600	380
New Life Counselling Services	10,000	7,000
N I African Cultural Society	8,750	2,187
NICAS (NI Community Addiction Service)	(401)	5,850
North Belfast Play Forum	14,926	18,552
N & W Housing - Springwell House prev. Sheltered Help	(250)	10,300
Ocean Youth Trust	2,640	-
Off the Streets Community Youth Initiative	-	10,000
Ogras Club	2,500	-
Opportunity Youth	17,041	-
Oxfam (Ballyhackamore and Cregagh)	-	1,295
Paragon Services Limited	-	12,238
Parish of Mourne	-	648
Prison Arts Foundation	21,259	33,000
Prison Fellowship	18,728	20,384
Pub with No Beer (Coalisland Pioneer Assoc)	-	3,000
Realizing Potential	(18)	13,322

NOTES TO THE ACCOUNTS (Cont'd)

	2005/06	2004/05
	£	£
Grants up to £25,000 continued		
Regina Coeli	3,000	6,020
Riding for the Disabled	1,487	-
Roden Street Community Development Group	5,000	-
SADI	4,111	-
South Tyrone Empowerment Programme	-	6,500
Springfarm & District Community Association	3,580	(14)
Springhill Youth Development Programme	-	2,250
Springhill Park Community Development Association	-	1,308
St Columbs Park House	-	(1,049)
St Mary's Youth Centre (Portadown)	2,850	-
St Mary's Youth Association (Derry)	-	4,500
St Teresa's Youth Centre	(263)	2,500
St Vincent De Paul	-	85
Star Neighbourhood Centre	7,707	17,093
Stiles Community Association	6,740	5,386
Stop It Now!/NSPCC	1,000	(524)
Streetbeat Youth Project	-	650
Tar Isteach	7,074	-
Terry Enright Foundation	3,900	6,989
The Base Project	24,417	19,044
The Basement Youth Club	6,500	-
The Churches Training Company Limited	-	7,000
The Link Family & Community Centre	12,000	-
The Salvation Army - Centenary House	7,359	7,932
Simon Community	7,548	21,066
The Y Zone	5,000	6,000
Ulster Quaker Service Committee	425	(26)
Ulster Temple	540	-
Upper Ardoyne Youth Club	-	2,999
Upper Springfield Development Co Ltd - Top of the Rock	-	2,800
Upper Springfield Youth Network	2,399	-
Voluntary Service Lisburn	18,660	18,205
Webciter	-	(1)
West Kirk Community Project	11,500	8,500
Wheatfield Action Project	(2)	-
Windsor Women's Centre	8,317	8,114
Windyhall Community Association	750	-
Women's Aid Ballymena	10,000	3,213
Women's Aid - Causeway	18,485	3,890
Women's Aid - Cookstown & Dungannon	-	735

NOTES TO THE ACCOUNTS (Cont'd)

Grants up to £25,000 continued	2005/06	2004/05
	£	£
Women's Aid - Foyle	7,000	7,000
Youthfirst Project	<u>(192)</u>	<u>2,875</u>
	<u>1,545,700</u>	<u>1,519,540</u>

NOTES TO THE ACCOUNTS (Cont'd)

5. COMMUNITY SERVICE AND OTHER SCHEMES

	2005/06	2004/05
	£	£
Community Service and Other Schemes		
Community Service	386,610	344,054
Befriending Fund	32,367	33,552
Schemes for the supervision and assistance of Offenders and the prevention of crime	39,526	55,340
	<hr/> 458,503 <hr/>	<hr/> 432,946 <hr/>

6. OTHER OPERATING COSTS

	2005/06	2004/05
	£	£
Other operating costs include:		
Travel and Subsistence	453,199	378,000
Rent, rates, maintenance of buildings, electricity and fuel	1,177,586	1,175,020
Telephones, postage, stationery, office equipment and supplies	935,931	804,711
Training courses, conferences, library costs	251,100	202,861
Service Costs	233,411	215,382
Professional fees related to buildings	42,993	48,609
Audit Fee	12,500	12,500
Early Departure Costs	13,873	-
District Valuer's Fees and Legal Fees	7,477	35,362
Subscriptions	12,898	10,851
Consultancy	106,922	313,693
Vehicle	42,241	39,768
Loss on Disposal of Fixed Assets	269,589	3,666
Permanent Diminution in Value of Fixed Assets	32,541	57,700
Miscellaneous	185,092	199,926
	<hr/> 3,777,353 <hr/>	<hr/> 3,498,049 <hr/>

NOTES TO THE ACCOUNTS (Cont'd)

7. NOTIONAL COST OF CAPITAL

	2005/06	2004/05
	£	£
Interest on Capital Employed	122,113	108,125

The income and expenditure account bears a non-cash charge for interest relating to the use of capital by the Board calculated at the Treasury Discount rate of 3.5% of the average net assets excluding donated assets.

8. LOAN INTEREST PAYABLE

	2005/06	2004/05
	£	£
Interest Payable	243	5,651

This represents the interest payable during the year on the loan used to fit out the Board's headquarters.

9. LOAN INTEREST RECEIVABLE

	2005/06	2004/05
	£	£
Interest Receivable	4,579	5,050

This represents the interest receivable during the year on loans issued to essential car users from the Assisted Car Purchase Scheme.

10. TANGIBLE FIXED ASSETS

The Valuation & Lands Agency carried out a desk based review of land and buildings at 31 March 2006. The valuations have been made in accordance with the Appraisal and Valuation Manual prepared and published by the Royal Institution of Chartered Surveyors on the basis of Existing Use Value or Open Market Value as appropriate. The last full valuation of land and buildings was 31 March 2003.

NOTES TO THE ACCOUNTS (Cont'd)

The market value of land and buildings is £3,433,473 consisting of existing use value £3,273,473 and open market value £160,000. The corresponding historic net book value is £1,779,784. Included within land and buildings is land valued at £1,435,000, which is non-depreciable.

NOTES TO THE ACCOUNTS (Cont'd)

10. TANGIBLE FIXED ASSETS (Continued)

Cost/Valuation	Land and Buildings (Freehold)	Expenditure on Leasehold Premises (Short Leasehold)	Plant and Equipment	Computers	Fixtures and Fittings	Motor Vehicles	Assets Under Construction (AUC)	Total
£	£	£	£	£	£	£	£	£
At 1 April 2005	2,736,812	1,119,146	343,645	611,298	615,323	130,778	34,275	5,591,277
Additions	26,295	585,496	50,256	266,882	110,094	-	19,175	1,058,198
AUC to donated assets	-	-	-	-	-	-	(53,450)	(53,450)
Disposals	(248,212)	-	(42,492)	(57,838)	(92,390)	(27,675)	-	(468,607)
Revaluation	571,990	36,381	242	-	3,673	253	-	612,539
Gain Reversal	(20,000)	-	-	-	-	-	-	(20,000)
Permanent Diminution in Value	(10,000)	-	-	(25,598)	-	-	-	(35,598)
At 31 March 2006	3,056,885	1,741,023	351,651	794,744	636,700	103,356	-	6,684,359

NOTES TO THE ACCOUNTS (Cont'd)

10. TANGIBLE FIXED ASSETS (Continued)

	Land and Buildings (Freehold)	Expenditure on Leasehold Premises (Short Leasehold)	Plant and Equipment	Computers	Fixtures and Fittings	Motor Vehicles	Assets Under Construction	Total
	£	£	£	£	£	£	£	£
At 1 April 2005	251,812	929,941	251,817	281,966	373,586	120,048	-	2,209,170
Provision for Year	61,401	144,333	40,259	82,559	45,256	4,524	-	378,332
Disposals	(28,212)	-	(36,766)	(41,277)	(68,462)	(23,512)	-	(198,229)
Backlog Depreciation Permanent	-	5,160	79	-	989	178	-	6,406
Diminution in Value	-	-	-	(5,019)	-	-	-	(5,019)
At 31 March 2006	285,001	1,079,434	255,389	318,229	351,369	101,238	-	2,390,660
Net Book Value	2,771,884	661,589	96,262	476,515	285,331	2,118	-	4,293,699
At 31 March 2005	2,485,000	189,205	91,828	329,332	241,737	10,730	34,275	3,382,107

NOTES TO THE ACCOUNTS (Cont'd)

11 TANGIBLE DONATED ASSETS

	Computers £
Cost/Valuation	
At 1 April 2005	42,070
Additions	30,836
Asset Under Construction transferred	53,450
Disposals	(4,501)
Permanent Diminution in Value	(2,655)
At 31 March 2006	<u>119,200</u>
Accumulated Depreciation	
At 1 April 2005	20,213
Provision for year	27,432
Disposals	(2,234)
Permanent Diminution in Value	(693)
At 31 March 2006	<u>44,718</u>
Net Book Value	
At 31 March 2006	<u>74,482</u>
At 31 March 2005	<u>21,857</u>

12. INTANGIBLE FIXED ASSETS

	Software Licences £
Cost/Valuation	
At 1 April 2005	207,750
Additions	-

NOTES TO THE ACCOUNTS (Cont'd)

Disposals	-
At 31 March 2006	<u>207,750</u>
Accumulated Depreciation	
At 1 April 2005	64,728
Provision for Year	29,679
Disposals	-
At 31 March 2006	<u>94,407</u>
Net Book Value	
At 31 March 2006	113,343
At 31 March 2005	<u>143,022</u>

13. DEBTORS

	2006	2005
	£	£
Amounts falling due within one year		
Prepayments	155,421	175,421
Assisted Car Purchase Scheme	26,017	27,090
Protect N & S Debtor	79,972	44,535
Office Imprests	11,715	10,605
Other Debtors	55,415	46,476
	<u>328,540</u>	<u>304,127</u>
Amount falling due after one year		
Assisted Car Purchase Scheme	23,640	29,837
	<u>352,180</u>	<u>333,964</u>

NOTES TO THE ACCOUNTS (Cont'd)

14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2006 £	2005 £
Headquarters Loan Capital	-	22,314
Accruals	638,244	557,993
Deferred Grant	6,282	144,026
Bank Overdraft and Cash	44,139	-
	<u>688,665</u>	<u>724,333</u>

15. PROVISION FOR LIABILITES AND CHARGES

	2006 £	2005 £
Early Departure Provision		
Opening Balance	176,992	194,239
Arising During Year	13,873	(5,817)
Utilised During Year	(11,398)	(11,430)
Closing Balance	<u>179,467</u>	<u>176,992</u>

The Board has provided in full for the cost of paying pensions of employees who retired early from the Board. These figures represent the best estimate of the amount payable.

NOTES TO THE ACCOUNTS (Cont'd)

16. RECONCILIATION OF MOVEMENT ON GENERAL FUND AND RESERVES

	General Fund £	Government Grant Reserve £	Donated Asset Reserve £	2006 Total £	2005 Total £
At 1 April 2005	(438,329)	3,525,129	21,857	3,108,657	3,091,787
Transfer from Income & Expenditure Account	(80,678)	-	-	(80,678)	(181,423)
Surplus on Revaluation of Fixed Assets arising in year	-	606,132	-	606,132	248,407
Transfer Between Reserves in Respect of Assets Under Construction	-	(34,275)	34,275	-	-
Transfer Between Reserves in Respect of Disposed Assets	3,055	(3,055)	-	-	-
Gain Reversal Charged to Government Grant Reserve	-	(20,000)	-	(20,000)	34,275
Asset Under Construction to Reserve (See note 17)	-	-	19,175	19,175	304,326
Capital Grant to Reserve	-	1,039,023	30,836	1,069,859	-
Grant Credits to Income & Expenditure Account	-	(705,912)	(31,661)	(737,573)	(388,715)
Balance at 31 March 2006	(515,952)	4,407,042	74,482	3,965,572	3,108,657

The balance on Government Grant Reserve consists of UK grant portion £4,402,705 and EU grant portion £4,337.

NOTES TO THE ACCOUNTS (Cont'd)

17. RECONCILIATION OF FIXED ASSET ADDITIONS

	2005/06 £	2004/05 £
Tangible Fixed Asset Additions (Note 10)	1,058,198	290,697
Opening Fixed Asset Creditor	2,023	24,094
Closing Fixed Asset Creditor	(152,967)	(2,023)
Assets Under Construction	(19,175)	(34,275)
	<hr/>	<hr/>
Cash Outflow in respect of Capital Expenditure	888,079	278,493

Included in the additions to Assets Under Construction are Causeway integration costs amounting to £19,175 incurred by the Causeway programme at no charge to the Board. As there was no cash outflow from the Board the adjustment has been made to correctly reflect the Board's capital expenditure in cash terms.

18. RECONCILIATION OF LOAN INTEREST PAYABLE

	2005/06 £	2004/05 £
Loan Interest payable (Note 8)	243	5,651
Opening Loan Interest Creditor	232	1,113
Closing Loan Interest Creditor	-	(232)
	<hr/>	<hr/>
Cash Outflow in respect of Loan Interest	475	6,532

19. ANALYSIS OF GOVERNMENT GRANT RELEASE

	2005/06 £	2004/05 £
Depreciation Charge	408,011	387,325
Depreciation – Headquarters Fit Out (original asset not funded by Government Grant)	-	(80,189)
	<hr/>	<hr/>
Depreciation matched by Government Grant Release	408,011	307,136
Permanent Diminution matched by Government Grant Release	30,579	51,866
Loss on disposal of fixed assets matched by Government Grant Release	267,322	3,666
	<hr/>	<hr/>
Government Grant Release	705,912	362,668

NOTES TO THE ACCOUNTS (Cont'd)

20. ANALYSIS OF DONATED ASSET RELEASE

	2005/06 £	2004/05 £
Depreciation Charge	27,432	20,213
Permanent Diminution matched by Donated Asset Release	1,962	5,834
Loss on Disposal Matched by Donated Asset Release	<u>2,267</u>	<u>-</u>
Donated Asset Release	<u>31,661</u>	<u>26,047</u>

21. RECONCILIATION OF OPERATION SURPLUS/(DEFICIT) TO NET CASH INFLOW/(OUTFLOW) FROM OPERATING ACTIVITIES

	2006 £	2005 £
Deficit	(207,127)	(288,947)
Depreciation Charge	435,443	407,538
Notional Cost of Capital	122,113	108,125
Government Grant Credit	(705,912)	(362,668)
Permanent Diminution in value of Fixed Assets	32,541	57,700
(Increase) in Debtors	(25,486)	(103,919)
(Decrease)/Increase in Creditors	(208,205)	275,965
Loss on disposal of Fixed Assets	269,589	3,666
Net Increase/(Decrease) in provision for Liabilities and Charges	2,475	(17,247)
Donated Asset Credit	(31,661)	(26,047)
Net Cash (Outflow)/Inflow from Operating Activities	<u>(316,230)</u>	<u>54,166</u>

NOTES TO THE ACCOUNTS (Cont'd)

22. RECONCILIATION OF NET CASH FLOW TO MOVEMENT IN NET FUNDS

	2006		2005	
	£	£	£	£
(Decrease) in cash in the period	(173,171)		(46,592)	
Repayment of loan	22,314		84,625	
Debt Received	29,277		39,535	
Change in (net funds)/debt		(121,580)		77,568
Net funds at 1 April 2005		218,785		141,217
Net funds at 31 March 2006 (Note 23)		97,205		218,785

23. ANALYSIS OF CHANGES IN NET FUNDS

	At 1 April 2005 £	Cash Flows £	At 31 March 2006 £
Cash in Hand, at Bank	129,032	(173,171)	(44,139)
Debt payable within one year	(22,314)	22,314	-
Debt Receivable within one year	82,230	35,474	117,704
Debt Receivable after one year	29,837	(6,197)	23,640
Total	218,785	(121,580)	97,205

24. RELATED PARTY TRANSACTIONS

Probation Board is a Non Departmental Public Body sponsored by the Northern Ireland Office.

The Northern Ireland Office is regarded as a related party. During the year the Board has had various transactions with the Department and other entities for which the Northern Ireland Office is regarded as the parent Department, ie Prison Service Agency as disclosed in note 2.

To capture information on related party transactions, the Board has circularised members and senior management. Due to the nature of the Board's operations and the composition of the Board, it is inevitable that transactions will take place with organisations in which a member of the Board or senior manager may have an interest. All such transactions are conducted at arm's length and in accordance with the Board's policies.

NOTES TO THE ACCOUNTS (Cont'd)

The Following Related Party Transactions Were Incurred During The Year:

- The Northern Ireland Office incurred capital costs of £19,175 on behalf of Probation Board, which are not required to be reimbursed but which are included as fixed assets of the Board.
- Koulla Yiasouma, a member of the Board, was a Director and Chief Executive of Include Youth, which received £ 24,849 in grant from Probation Board.
- The wife of Terry Flanagan, a member of the Board, was a Volunteer Mentor for the Northern Ireland Association for the Care & Resettlement of Offenders (NIACRO), which received £378,024 in grant from the Probation Board.
- Noel Rooney, Chief Executive of the Probation Board, was a Board Member of Intercomm, which received £11,715 in grant from the Probation Board.
- Andrew Rooke, a Senior Manager of the Probation Board, was an observer on the management committees of Opportunity Youth and Dismas House, which received £17,041 and £9,096 respectively, in grants from the Probation Board.
- John Bourke, Acting Senior Manager (until September 2005) of the Probation Board, representing the Probation Board, was a committee member of Belfast Activity Centre and the Terry Enright Foundation, which received £38,558 and £ 3,900 respectively, in grants from the Board.
- Peter Moss, Board Secretary, was a Member of Corrymeela Community, which received £4,986 in grant from the Probation Board.

25. KEY FINANCIAL TARGETS

There were no key financial targets for the Probation Board for Northern Ireland.

26. FINANCIAL INSTRUMENTS

Liquidity Risk

The Board's revenue resources requirements are financed by resources voted annually by Parliament, just as its capital expenditure largely is. The Board is not therefore exposed to significant liquidity risk.

Interest Rate Risk

The Board has no loans on which interest is payable and is therefore not exposed to any significant interest rate risk.

NOTES TO THE ACCOUNTS (Cont'd)

Foreign Currency Risk

The Board has no foreign currency income and expenditure is restricted to secondees payments and some other operating costs. It is not therefore exposed to significant foreign currency risk.

27. LOSSES STATEMENT

Total Losses (45 cases)	<u>£302,642</u>
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Two Board properties were extensively damaged by fire in September 2005. The total value of losses was £287,737.02.

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