



Charity Commission
Annual Report
2005-06



Our Vision

Charity working
at the heart of society

Our Mission

The Charity Commission
is the independent
regulator for
charitable activity

- enabling charities to maximise their impact
- ensuring compliance with legal obligations
- encouraging innovation and effectiveness
- championing the public interest in charity

to promote the public's
trust and confidence

Our Values

- Effective
- Expert
- Fair
- Innovative
- Responsive



Report of the Charity Commissioners for England and Wales for the year ending 31 March 2006

Presented to Parliament by the Secretary of State for the Home Department in accordance with Section 1(5) of the Charities Act 1993.

Geraldine Peacock CBE

Chief Charity Commissioner and Chairman

Lindsay Driscoll

David Unwin

John Williams

Tess Woodcraft

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Charities are a powerful force for good in our society and the range of their work is vast. From running sheltered housing to preserving national buildings; from nursing the dying to helping premature babies live – there is no area of our lives that charities do not touch.

There are 190,000 charities registered with the Charity Commission, with a combined annual income of £38 billion – representing 3.4% of total GDP – over 600,000 paid staff and 900,000 trustees. Charities are united by a commitment to voluntary action and a desire to make our society better for everyone.

Our job as their regulator is to help them achieve this.

Introduction by Chairman and Chief Executive



The crucial role played by charities in our society, and their relationship with both the state and its citizens, is changing at an ever-increasing pace. In 2005, events such as *Live8* and *Make Poverty History* created a global energy to bring about social change which connected with new generations.

At the Charity Commission we are uniquely placed to harness this momentum and help charities maximise the impact they have for their beneficiaries. We also have the opportunity to make a major contribution to building public trust and confidence in the vital work that charities do.

We are committed to continually improving the effectiveness of the way that we undertake these important tasks. Last summer we published our new strategy, *Charity working at the heart of society*, to demonstrate how we are creating a Commission which is a modern regulator, focused on the needs of charities and the public.

Intelligent regulation

In our view, modern regulation means intelligent regulation. It means engaging with charities in a proportionate way that will make most difference to them and those who benefit from them. At the heart of our approach lies the concept that regulation is all about helping people to do things better themselves, recognising that this is a vulnerable sector trying hard to develop better governance structures, tackle risk and diversify its funding base.

We provided 23,000 pieces of tailored advice to charities this year. We also continued the overhaul of our publications to ensure they are more accessible – both online and in print – to the hundreds of thousands of trustees who find them an instant and powerful source of practical help. But with limited resources we can only do so much on our own. We also want to work with the sector to disseminate information more efficiently. That is why we are giving much greater emphasis to working in partnership. By linking with others, and using our brand more flexibly and creatively, we can help maximise the impact of charities' work by spreading innovation and best practice widely across the sector.

But this alone is not enough. Public trust and confidence in charities can only be maintained and increased if the public see that high

standards of governance, transparency and accountability apply in the charity sector. This remains a key part of our role. Where trustees have made honest mistakes we are responding more flexibly, but where there is evidence of deliberate wrong-doing we are now faster and stronger in our response.

In the past year we have been restructuring our services and priorities to deliver this new agenda. By working more creatively, we have been able to reduce staff numbers by 13% to 517; two thirds of these staff are doing a new job, to ensure we deliver more effective services; and middle management has been strengthened so that we really are equipped to act as a more intelligent regulator.

Building good governance

We have also been practising what we preach about good governance. A new governance framework for the Commission was developed and published, we held our first open AGM and six open Board meetings were held in Cardiff, Liverpool, London and York.

We remain hopeful that the Charities Bill will be enacted in 2006. It will provide an improved framework within which charity trustees can make decisions in the best interests of their beneficiaries and will further improve our own governance structure.

The new Office of the Third Sector, based in the Cabinet Office, is a further positive sign of the greater coherence being applied to the Government's approach to charities and the wider third sector.

The Charity Commission has a pivotal role to play in all these developments. We are already getting positive feedback from charities and the public that they are starting to see the benefits of our new strategy coming through. As Geraldine Peacock steps down as Chairman this summer, we are confident that her successor, Dame Suzi Leather, will inherit an organisation poised for a strong and effective future, ensuring that charities really do work effectively at the heart of our society.

Geraldine Peacock CBE

Andrew Hind



Constant charity

The Constant Gardener was a film that made a deep impression on those who saw it, and the people living in the Kenyan locations in which it was filmed made a similar impression on the cast and crew. The film's producer came to us to register a charity to support development projects in the village of Loiyangalani in northern Kenya and the Nairobi settlement of Kibera.

We discussed the organisation's aims to help them focus on what they could achieve, advising on best practice when operating internationally and reflecting diversity in their trustee board. We were pleased we could register the charity in time for the film's premiere last August.

"It was vital to get it absolutely right. The people at the Commission were incredibly helpful and advised us every step of the way. It was a relief to know we could look to them at any stage for help and we still use their website regularly for information and updates." Bek Leigh, trustee, The Constant Gardener Trust

Enabling charities to maximise their impact

- We concentrate our engagement with charities where it is most needed and in a way which makes most difference to charities and their beneficiaries.

We are there for charities at every stage of their life, starting with their application to register as a charity. All registrations now go straight to our Taunton office, reducing duplication of effort and ensuring consistency. We registered 5,153 new charities this year, and removed 5,138 from the register, giving a total of 189,547 registered charities at 31 March 2006.

Streamlining the registration process, and developments such as our new registration packs, have saved charities time and money. We also use our expertise to help organisations that need advice on the wider aspects of their registration applications.

Helping charities big and small

The sector is characterised by its diversity, and this year we further developed our approach to reach different charities in different ways.

We now work with larger charities – those with annual income of over £5 million – through our restructured Large Charities Unit. This provides them with expert technical advice appropriate for their more complex structures and the scale of their work. Together these charities represent 60% of annual charitable income – over £23 billion.

At the other end of the spectrum, smaller charities need to know the basics and we provide support here in various ways, including closer working with grassroots organisations and the publication of clearer guidance.

We are increasingly working in partnership to spread best practice, for example with Age Concern, Victim Support, the National Association for Voluntary and Community Action and the Community Foundation Network to further develop quality models for their members. In Wales we have been working with County Voluntary Councils (CVCs) and other umbrella bodies, initiating a programme to provide charity law training for CVC community development officers.

“Hugely informative training and great to discuss some of the issues that regularly crop up in our work with charities. It’s really helped to ensure a productive working relationship between community development workers in Cardiff and the Charity Commission.” Tess Astbury, Development officer, Voluntary Action Cardiff

Helping charities adapt

The best charities are constantly reviewing the way they work to see if they can change for the better. We give a huge amount of one-to-one advice to charities to help them do this – over 23,000 times in 2005-06 alone.

An additional way we can help is by using our legal powers to make schemes, orders and constitutional amendments which we did over 5,000 times this year; enabling charities to do everything from buying much-needed land to widening the groups of people they can help. In recognition of this work, our legal team won a professional award for innovation and an effective use of public funds.

Many charities can benefit from working more closely together. We published new guidance, *Collaborative working and mergers: an introduction*, to provide further assistance in this area. We are always willing to help with this process and so welcomed the approach to us by the NSPCC and ChildLine to help them assess whether they could work together jointly.

“The prospect of ChildLine joining the NSPCC involved many complex issues and both sets of trustees were confronted with challenging decisions. The support of the Charity Commission was an important reassurance for both charities, who were in unfamiliar legal and administrative territory.” Mary Marsh, Director and Chief Executive, NSPCC



Positive outcomes from investigations

Often a failing charity can be put back on its feet, but there are times when that is not possible. Sometimes mismanagement is so severe we have to use our powers to intervene substantially in its affairs.

When we looked into a complaint about the grant-making McLaren Foundation, which made donations to a range of charities, we found that it had been autocratically run by the founder to the exclusion of the trustees, and that it had attempted to transfer a significant proportion of its accumulated assets overseas. Financial controls were virtually non-existent.

Faced with a lack of co-operation from the charity's founder we appointed an interim manager to administer the charity and its assets.

When the interim manager had traced and restored funds and property to the charity, the trustees agreed that the charity should be wound down and the assets distributed to charities that the Foundation had previously supported, such as Clouds, which helps people overcome addiction. A total of 34 charities received over £2.3 million to help them with their work: a significant outcome.

"It's important that assets which remain from unviable charities can be re-distributed to other charities so they can be used again to benefit others." Nick Barton, Chief Executive, Clouds

Ensuring compliance with legal obligations

- We place considerable emphasis on ensuring that trustees comply with their legal obligations, thereby promoting public trust and confidence in charities.
- We take actions which are proportionate, fair and reasonable, which take account of the risk involved to the charity and its beneficiaries and the capacity of the charity to comply.

Charities operate in every area of our lives and, rightly, benefit from significant public support. Part of this support depends on charities ensuring they are open in their activities, are accountable to their stakeholders and the public, and comply with charity law. An important demonstration of this is their filing of accounts and annual returns with us.

Demonstrating accountability

For the last three years our *Accounts aren't optional* campaign has urged more charities to file their accounts within the statutory 10-month deadline. While numbers have gradually improved over this period – this year saw the highest ever filing levels with 74% of charities filing their accounts and returns on time – better results are needed. This year's *File Early* campaign explained the importance of this issue and gave charities online guidance to help them forward-plan to meet, and ideally beat, the statutory deadline.

We actively seek ways to make it easier for charities to comply with their reporting duties. For instance, we have significantly reduced the amount of information we ask for in the annual returns of 57,000 smaller charities, with annual income of between £10k and £250k.

To make financial information about charities' activities more easily available to the public, this year we made the accounts of the largest 56,000 charities accessible online for the first time.

Best practice in accounting

The new Charities Statement of Recommended Practice (Charities SORP) was published in 2005. This places an emphasis on trustees explaining the achievements and plans of their charities and gives them a framework within which to prepare their accounts and trustee reports.

We provided a comprehensive package of guidance and examples to help charities of all sizes comply with this framework. Our website provided links to the accounts of a number of 'early SORP adopters' which made real-life examples available to other charities using the new SORP for the first time.

When things go wrong

Occasionally, things go wrong within charities, and our job as regulator is to work with the trustees and try to help them put it right. There is a clear difference between honest mistakes and deliberate wrongdoing or wilful neglect.

We are using our resources where they have the greatest impact. This involves moving away from simple numerical targets and instead undertaking more focused inquiries in a smarter, faster way. So this year we opened fewer formal inquiries – 60 in total – compared to over 300 in the previous year. In addition, our new Compliance and Support department handled over 100 cases dealing with concerns within charities. Our work here resulted in the protection of over £11 million of charitable funds.

This was the second year in which we published the costs of appointing Receivers and Managers (now normally called Interim Managers) to resolve the problems of some charities under investigation. Four such appointments were concluded this year, costing the charities involved £624k in remuneration and other costs incurred during the period and safeguarding £7.6 million of charitable assets.



Faith, hope and charity

Using our expertise is only one side of the story. We also seek the views of charities to ensure we learn from their experiences, needs and concerns.

With over 22,000 religious charities working in England and Wales today, we need a clear understanding of the context in which they work. Following our successful work with independent and black-majority churches, we started a programme for other faith-based charities. We wanted to hear their experiences and find ways to encourage greater effectiveness in this unique part of the charity sector.

We have run nine events so far, in community venues all over England and Wales, with hundreds of representatives from Muslim and Hindu charities. This will continue throughout 2006 and include additional faiths. We will include our findings in a report later this year and are already using the insight gained in our core work with faith-based charities, such as the recent launch of our new standard governing document for independent churches.

"We applaud the Commission for opening the doors with this initiative. Organising these workshops with faith-based charities is an excellent proactive step to enable closer co-operation, enhance communications and improve co-ordination of voluntary sector efforts to provide better services." Karim Bensiali, Chief Executive, The Europe Trust, which helps Muslim communities across Europe.

Encouraging innovation and effectiveness

- We collate the knowledge we gain from our own casework and work in partnership with others to share this widely across the sector.
- We help to define best practice and make charities aware of the standards to which they should aspire.
- We encourage self-regulation as an important aspect of delivering this part of our mission.

We want to help harness the huge number of exciting ideas in the sector and make best practice accessible to every charity. We do this in a range of ways, from publishing guidance on topical issues to using networks to spread information. Our Review Visits team, for example, visited over 400 charities this year with a combined income of over £2,300 million. Using the unique breadth of information we receive is key, but we also seek ways to help charities tell their own stories.

Helping charities tell their story

We encourage charities to raise standards and maximise their impact, but it is also important they can explain how they achieve this. This is the first full year that charities with an annual income of over £1 million have completed a Summary Information Return (SIR).

We never ask charities to provide us with more information without a good reason. We believe the SIR is a significant information tool which helps anyone with an interest get a better picture of a charity's achievements and activities. We restructured our website to make every SIR easily accessible. When all returns are filed, these webpages will display the SIRs for over 4,500 charities.

Making our research relevant

Trustee boards need the right mix of skills to be fully effective. Our first research report this year, *Start as you mean to go on*, highlighted the issues which can stop this happening. It found that 81% of charities surveyed rely solely on word of mouth to recruit, yet find it increasingly difficult to do so. The report encouraged trustee boards to cast their nets more widely when recruiting new trustees and gave concrete ideas for doing this.

We tackled a very different area in our research report on service redress in charities. *Cause for complaint? – how charities manage complaints* showed that only 30% of charities have a complaints procedure for their users and the public, and we urged them to think again about this. We organised a debate on this issue with the National Consumer Council, and hope to see significant improvement in this area.

Supporting self-regulation

We also support sector initiatives for self-regulation. Community Matters is the national federation for community organisations, with over 1,100 members representing an extensive range of community-based services. We supported them in producing their *Visible Communities™* quality programme for community organisations.

"We really valued the Commission's support in validating and endorsing our Becoming Visible operating standards. Using the findings of the Commission's research report, Village Halls and Community Centres, we produced a strong development and assessment tool tailored specifically to the needs of community centre charities", David Tyler, National Director, Community Matters

Building best practice internationally

This year, our International Programme, funded by the Foreign and Commonwealth Office, ran workshops in countries across sub-Saharan Africa and South East Asia. These helped encourage greater regional co-operation between emerging regulators and civil society organisations in developing countries and promoted a better understanding about the role of the third sector in building civil society.



Get on Board

Over 60% of the 900,000 charity trustees in England and Wales are over 50, compared to 34% of the general population. While our publication *Finding new trustees* looked at the skills base of trustee boards, we used the Year of the Volunteer in 2005 to raise awareness of the work of charity trustees and encourage those who might never have considered the role to do so.

We got together with the volunteering charity TimeBank to run *Get on Board*, a national campaign to encourage younger people and those from ethnic minorities to volunteer as trustees. Helped by the Wales Council for Voluntary Action and trustees across England and Wales, we ran a successful trustee recruitment campaign that raised the profile of the work of those who run our charities.

Over 2,300 people signed up to become trustees during the campaign. More than two thirds were under 44 and a quarter were from ethnic minorities.

"As a young trustee with a full-time job I was keen to help the Commission publicise the responsibilities and rewards of trusteeship. It's important that younger people know that charities won't continue to exist in the future if we don't come forward now." Ayesha Janjua, trustee, Respond, age 26

Championing the public interest in charity

- We promote the work of trustees and volunteers and the distinctive contributions charitable activity makes to society.
- We engage with politicians and government in influencing the policy formulation process for the sector as a whole.

Public trust in charity

Public support for charities remains high. After giving so generously to the tsunami appeal at the beginning of 2005, people again responded strongly after the Kashmir earthquake, which killed an estimated 87,000 people. When the Treasury announced that gift aid would be extended to telephone donations, we ran an awareness campaign to encourage appeal collections to be as efficient and tax effective as possible.

We exist to promote the public's trust and confidence in charitable activity yet most people have little understanding of what is charitable. Our 2005 survey of public trust and confidence in charities showed that 90% of people believed they hadn't received assistance from a charity when in fact three quarters actually had. We want to know more about the factors which affect public trust and will regularly repeat this survey.

The media have enormous potential power to encourage people to get involved with their local communities. This year we joined forces with the BBC to run two conferences on the theme of *Building Public Participation*. These brought together key figures from the voluntary sector and broadcasting community to discuss ways the media can promote wider community involvement and citizenship.

Supporting well-run charities

It is imperative that charities demonstrate high standards of governance. As well as directly encouraging this through our work, we

also supported the initiative by a number of umbrella groups to produce the first ever *Code of Governance for the Voluntary and Community Sector* to enhance effectiveness, promote accountability and transparency and help ensure compliance.

The number of charities delivering public services is growing, producing some challenging issues for individual charities and for the sector. We published a policy statement on the subject to advise charities of the issues involved and followed this up with a conference for charities undertaking this type of work which focused on the particular responsibilities of charity trustees.

Demonstrating public benefit

The Charities Bill explicitly charges us with raising public awareness about the public benefit requirement for charities. In the spirit of this new objective, we published draft guidance on our approach to public benefit, and a commentary on the new descriptions of charitable purposes proposed in the Bill, to give an insight into what is charitable and what public benefit means. We are keeping this guidance under review so it accurately reflects any changes to the Bill as it is debated by Parliament.

Joined up regulation

Our work with other regulators has also delivered good results this year. We produced joint guidance for cross-border charities with the Office of the Scottish Charity Regulator (OSCR). We also produced a joint Memorandum of Understanding with the new regulator of Community Interest Companies.



Listening to our customers

We continue to actively seek feedback from our customers as a way of assessing how we are meeting their needs. This year the feedback research covered areas of complaints, reviews of decisions, review visits, and our faith-group project presentations. We hope that by continuing to extend our customer feedback process into both existing and new areas we will gain a more detailed picture of our customers' views of the service we provide during their interaction with us. Customer feedback this year included the following comments:

On our Large Charities unit:

"We found your advice enormously helpful and encouraging, and we all feel that we now have real clarity on the topics."

We particularly want to know when our customers experience problems with our services, to ensure we can improve them:

On a review visit:

"The requirement for vast amounts of paperwork beforehand was daunting and gave us the wrong impression as to the objects and nature of the review visit. Altogether it took too much trustee and management time to prepare."

During the year we redesigned the programme to better focus on the significant issues for the charities we visit. We have created a new checklist to help charities reduce the information they provide before the visit, and a clearer agenda explaining the visit aims. We have also produced a new factsheet to explain the overall purpose and stages involved in a review.

Commitment to our customers

- We interact with our customers in accordance with our values.
- We take action in a way that is effective, expert, fair, innovative and responsive.
- We are accurate, consistent and timely when asked for advice, based on well-publicised performance standards.

A direct route to answers

This year the impact of our restructuring started to feed through to our customers. We launched our central 'reception' unit in Liverpool, *Charity Commission Direct*, to ensure that new cases go straight to the right part of the Commission. This new frontline service is designed to meet the needs of all our customers, from a dedicated helpline for charity trustees to answering enquiries from the public. We will be developing this service further to ensure it is even easier and quicker to use.

We are committed to making information about our work as accessible as possible. Our website is a critical resource for trustees, funders, journalists and anyone with an interest in the charity sector. It received over 29 million hits this year, a 40% increase on last year, and the highest volume ever. We also launched a range of online services, ensuring the website is constantly evolving to meet the needs of today's customers.

Learning from our customers

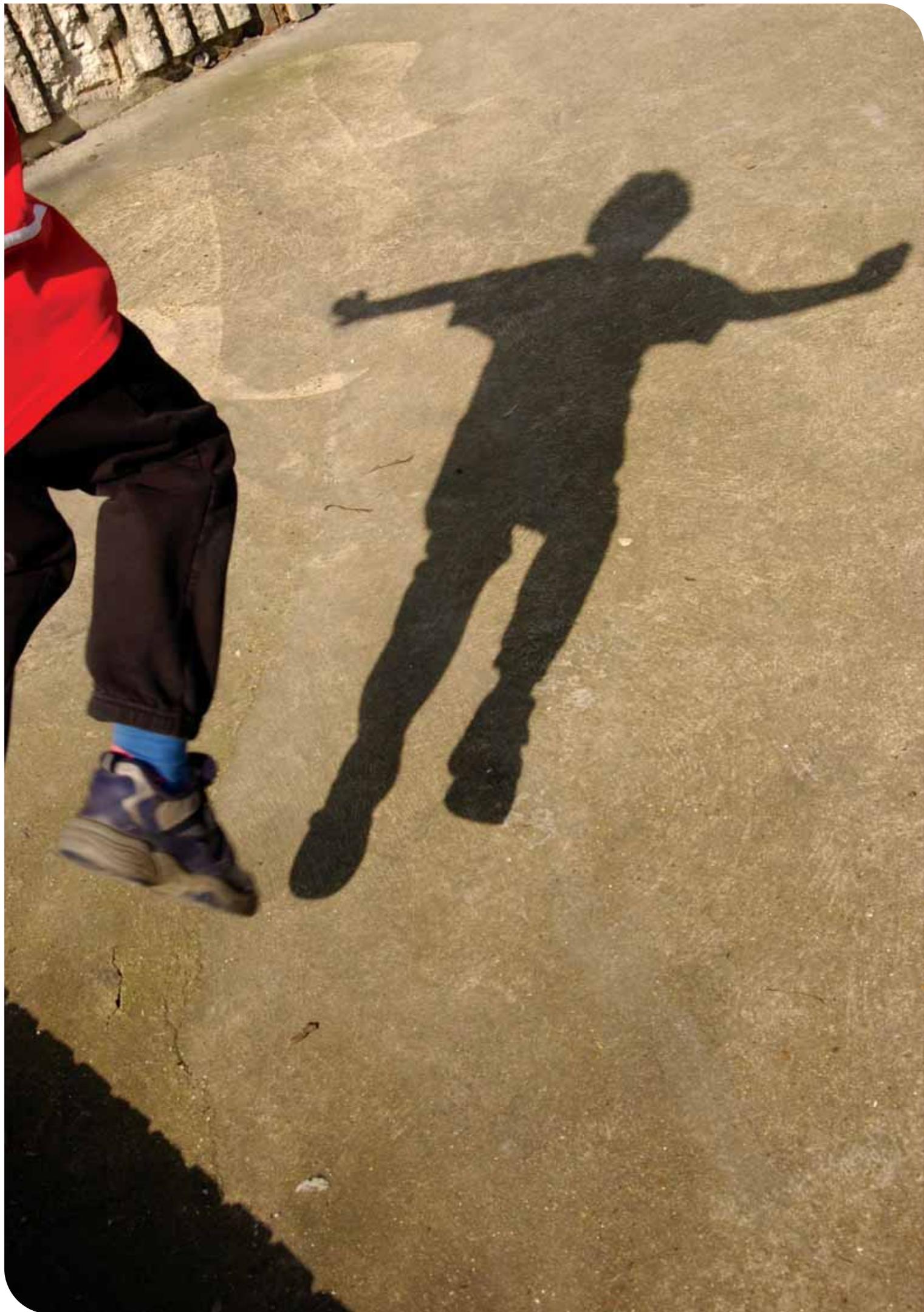
Our Customer Network was set up at the start of 2005 to give charities an opportunity to influence our work and comment on our services and publications. It now has 75 members across the charity sector, representing a particularly diverse range of organisations, and has proved invaluable as we focus more on customer needs. This year, the Network helped our decision-

making process for *Charity Commission Direct*, our Race Equality Scheme, website usability and in developing seminars for our staff on key issues affecting the sector.

We were pleased that recorded compliments about our service reached an all-time record of 922 this year. However, there is never any room for complacency and we are always keen to learn from customers whose experience of us is not positive. We dealt with 112 formal complaints (103 in 2004-05), involving 202 issues, many related to our new proportionate approach which defines where we will, and will not, become involved.

We continue to use the feedback we receive from the Independent Complaints Reviewer (ICR) to directly improve our service to our customers. This year the ICR undertook 18 complaint reviews (the same number as in 2004-05), involving 104 issues, of which 92 were not upheld, 5 were partially justified and 7 were justified.

We widely publicise our own internal review procedures and this year we dealt with 23 requests for reviews of our decisions (17 in 2004-05). We use these requests to review the consistency of our processes and strengthen our decision-making procedures.



Looking ahead

Restructuring to deliver

We are restructuring the way we work with individual charities to ensure we deliver a high quality and consistent service. We are making it easier for customers to contact us in the ways they prefer. Restructuring these various one-to-one services into a single Charity Services division will help us ensure consistency in the ways we support charities and encourage regular and better sharing of ideas and information within the Commission.

Our new Information division will coordinate the information we receive about charities, their trustees and their performance, making that information available to the public and using it in a more intelligent way to inform our own work.

Our new Charity Effectiveness division will help define best practice in charities' behaviour, capture the knowledge and learning from our core work and disseminate it across the sector, both through our research reports and publications, and through new routes such as events, conferences and increased partnership working.

Delivering in different ways

By working in partnership with key players in the charity world we will help maximise the impact of charities' work by spreading knowledge and expertise widely across the sector. Our recently established Charity Engagement unit will develop effective two-way relationships with a group of influential charities, large and small and from all parts of the sector.

We will adopt an even more targeted approach to improve compliance levels for accounts and annual returns, particularly amongst larger charities.

We will further enhance our frontline services, such as our website, our on-line services and *Charity Commission Direct* to ensure use of these services grows. All our publications will adhere to

the new format, distinguishing clearly between statutory requirements and best practice and being written in a clear and accessible way.

The Charities Bill and beyond

The Charities Bill is still being considered by Parliament and we hope that it will become an Act later this year. The Bill includes an entirely new statutory objective for the Commission to promote awareness and understanding of the requirement that for any purpose to be charitable it must be for the public benefit. After enactment, the Commission will begin work to fulfill this objective through a programme of public and other consultation before issuing guidance.

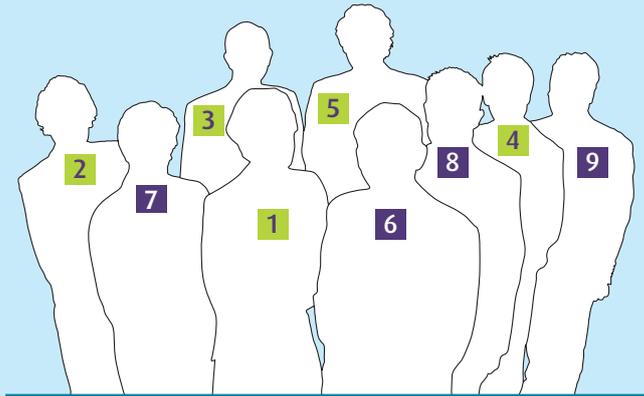
We will provide a summary version of the Act's key provisions after enactment and ensure our publications and guidance are updated to reflect the new provisions for charities.

Our new Policy and Corporate Affairs divisions will formulate and disseminate policy that reflects charities' experience and engage with the public and government in influencing the policy formulation process for the sector as a whole.

Delivering intelligent regulation

As part of the Government's *Better Regulation* programme we are running an ongoing programme of consultation and reviews to ensure we reduce the burden of regulation on charities wherever possible.

This year we ran a successful conference to help build our knowledge of the risks facing today's charities. The findings from this conference will help us deliver a new approach to risk-based regulation in the Commission, appropriate to a modern, intelligent regulator and the needs of charities and the public.



Commissioners and Directors

Under the Charities Act 1993 five charity commissioners, including the Chief Charity Commissioner, are appointed to oversee the work of the Charity Commission. Commissioners are appointed through an open recruitment process.

The senior executive management structure comprises the Chief Executive and three Directors.

During the year we commissioned a review of our governance framework to ensure that the Charity Commission operates to the highest standards, and to prepare for changes resulting from the passage of the Charities Bill. The new governance framework is published on our website.

As one means of demonstrating our accountability to our stakeholders we conduct our board meetings in public whenever possible, and publish information regarding the operation of the Board, minutes of meetings and reports. We also hold an annual public meeting to review performance.

Non-executive Commissioners:

- 1 Geraldine Peacock CBE**, joined us as a Commissioner in July 2003 and was appointed Chief Charity Commissioner and Chairman in July 2004. She has been Chief Executive of two national charities, Chair of ACEVO and a Civil Service Commissioner. She serves on the Social Investment Task Force and was Chair of Futurebuilders. Geraldine sits on the boards for social enterprise at Harvard Business School and the Said Business School at Oxford. In January 2006 Geraldine announced her intention to step down as Chairman this summer.
- 2 Lindsay Driscoll** started with us as a Legal Commissioner in August 2003. She has extensive experience of charity law, having been Head of Legal and Governance at NCVO, a partner with Sinclair Taylor & Martin and a consultant both in the UK and internationally.
- 3 John Williams** joined the Board in January 2005. He was formerly Chairman and co-founder of public relations consultancy Fishburn Hedges and is now an independent management consultant specialising in communications strategy and branding. John has a long-term commitment to the voluntary sector both as a consultant and as a trustee to four charities.

- 4 Tess Woodcraft** joined us as a Commissioner in May 2005. She is director and co-founder of the Centre for Strategy and Communication. Tess has significant experience of the voluntary sector, including being Chief Executive of the national childcare charity Kids Club Network (4 Children) and a trustee of several charities.

- 5 David Unwin QC** joined us as a Legal Commissioner in January 2002. David was previously a barrister specialising in charity cases as well as other chancery and commercial work. He was also Treasury Junior Counsel on charity matters for eight years.

Executive Directors:

- 6 Andrew Hind** joined us in October 2004 when he became our first Chief Executive. Prior to this he was chief operating officer at BBC World Service. Before that he was a senior executive with both ActionAid and Barnardo's and has also served as a trustee for a wide range of charities. Andrew has also written *The Governance and Management of Charities*.
- 7 Rosie Chapman** is our Executive Director, Policy and Effectiveness and joined us in 2001. She was formerly Assistant Director (Regulation Policy) at the Housing Corporation and has also worked for a housing association and in local government. Rosie is a Fellow of the Institute of Chartered Secretaries and Administrators.
- 8 Kenneth Dibble** is our Executive Director, Legal and Charity Services and has over twenty years' experience of charity law and regulation gained with the Commission. He previously worked in banking and insurance. Kenneth is a barrister and an Associate of the Chartered Institute of Bankers.
- 9 Nick Allaway** is our Executive Director, Charity Information and Corporate Services and joined us in 2004. Prior to that, he was Director of Finance at the New Opportunities Fund (now the Big Lottery Fund) and has also worked in a number of central government departments. Nick is a qualified accountant.

Managing our resources

Summary of financial performance

The Charity Commission is funded by Government and in the year 2005-06 spent a total of £32.9 million, including reserves accumulated in prior years, on operating activity and capital investment.

Despite some challenges, the overall financial position is satisfactory and the Commission operated within its approved expenditure limits.

The Commission spent £1.6 million on capital development in 2005-06. This expenditure was for the completion of e-business systems for online services and document management begun in 2004-05. This investment has enabled us to provide a better service to charities by enabling them to do business with us online for the first time.

The future

In 2004, the Government set the Commission's funding at £31.6 million for each of the three years from 2005-06 to 2007-08. The fact that this funding level will remain unchanged in cash terms until 2008 will result in a fall in real terms of an estimated 2.5% per annum over this time.

Find out more

The National Audit Office gave an unqualified opinion on the Commission's full accounts for 2005-06. These accounts provide a more detailed picture of our financial results and are available from *Charity Commission Direct* on 0845 3000 218, from our website at www.charitycommission.gov.uk or from TSO on 0870 600 5522.

Breakdown of 2005-06 expenditure

	£m	%
Staff and related costs	19.1	58
Property and accommodation	5.3	16
Office services	3.8	11
Other	3.1	10
Capital investment	1.6	5
Total expenditure	32.9	100

Staff development and diversity

Our new structure is now largely in place, with a greater emphasis on more senior and experienced staff in key positions throughout the organisation.

This year was a challenging one as the impact of our restructuring, and our cash-flat budget, has involved a 13% reduction in staff numbers, achieved without compulsory redundancies. Our total workforce of 517[±] staff is distributed across four offices:

Liverpool	194	(38%)
London	140	(27%)
Newport	10	(2%)
Taunton	173	(33%)

In 2005-06 key highlights included:

- Forming a new organisational development function to create learning and development opportunities for staff and stimulate management action to support cultural change;
- Redeploying staff and implementing an extensive recruitment programme to support our new structure to ensure our staff have the relevant skills and expertise to fulfil our future service delivery plans;
- Continuing to improve productivity by further reducing absence levels to an average of 8.6 days per person;

- Working to improve the diversity of our workforce, particularly BME representation through positive action initiatives in recruitment advertising in the BME press:

	Charity Commission	Civil Service average
Female staff	54%	50.2%
Staff with a disability	8%	4.2%
Staff of BME origin	5.5%	8.2%

- Completing a full three-yearly review of our Race Equality Scheme;
- Continuing to comply with our health and safety obligations;
- Providing a programme of staff training, including:
 - Performance management and recruitment and selection training;
 - IT and web development software training;
 - Managing pressure at work seminars;
 - Training for all staff on our new electronic records management system; and
- Awarding a total of 114 contracts to Small and Medium Enterprises, to a value of £1,225,417.

Recruitment data – 2005-06

Pay Band	Total number of staff by pay band [±]	Total number of appointments 2005-2006	Exceptions to fair and open competition	Number of female staff appointed	Staff of BME origin appointed	Staff with a disability appointed
PB1	42	10	0	3	1	0
PB2	92	2	0	2	0	0
PB3	144	4	0	2	0	0
PB4	130	3	0	3	0	0
PB5	59	8	0	6	1	0
PB6a	36	5	0	2	1	0
PB6b	5	2	0	2	0	0
SCS+	9	1	0	1	0	0
Total	517	35	0	21	3	0

* Average number of full-time equivalent staff in post for 2005-2006. + Senior Civil Service

Achievement of our key performance indicators

Our key performance indicators (KPIs) are agreed with HM Treasury and are formally set out in our Service Delivery Agreement (SDA), which can be viewed on our website at www.charitycommission.gov.uk. We formally report back to Treasury twice a year on our achievement against our KPIs and also against the wider commitments set out in the SDA.

2005-06 was the last year we will use the KPIs listed below. We have worked with Treasury to produce more relevant KPIs which will measure

more effectively the impact of our work in future years, and these are available on our website. These new KPIs are being implemented from April 2006. As our organisational priorities changed during 2005-06, in line with our new strategy, we inevitably reduced our emphasis on the old set of KPIs listed below. This is reflected in the achievement of only 10 out of the 15 indicators, compared to 15 out of 16 in 2004-05.

Key performance indicators – 2005-06

	End of year target	End of year achievement
Average time taken to process a successful registration application	86 days	45 days
% of register database entries complete and accurate	97%	99.8%
Number of times guidance was given on charity governance or administration	25,000	23,277
Number of times guidance was given on charity governance or administration which arose at our instigation	2,500	3,042
% of investigations where concerns substantiated and rectified	90%	96%
Amount directly protected from investigations	£30m	£11.1m
Number of times legal authority exercised	3,500	5,170
Number of times legal authority exercised which arose at our instigation	385	1,111
Amount directly protected arising at our instigation	£5m	£2.3m
% of charities' accounts and annual reports received by income band:		
• £250k +	97.7%	97.8%
• £100 – £250k	96%	96.3%
• £10 – £100k	89%	89.9%
Number of research reports	3 reports	3 reports
Number of charities receiving review visits	400	409
Income of charities visited	£2,000m	£2,306m
% of charities receiving review visits that require the exercise of legal authority as a consequence of the review visit	6%	5%
% of legal authority exercised within 12 months of final visit report	95%	85%

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The Official Custodian for Charities

Annual Report 2005-06





Report of the Charity Commissioners for England and Wales for the year ending 31 March 2006

Presented to Parliament by the Secretary of State for the
Home Department in accordance with Section 1(5) of
the Charities Act 1993.

GERALDINE PEACOCK CBE

Chief Charity Commissioner and Chairman

LINDSAY DRISCOLL

DAVID UNWIN

JOHN WILLIAMS

TESS WOODCRAFT

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The Official Custodian for Charities Accounts Foreword to Accounts

The Official Custodian for Charities (the Official Custodian) is, by virtue of section 2 of the Charities Act 1993, a corporation sole whose function it is to act as a custodian trustee for charities in respect of land or other property vested in the Official Custodian by an Order of the Court or the Charity Commissioners (the Commissioners). The Commissioners designate one of their officers to be the Official Custodian, and he performs these duties in accordance with the directions of the Commissioners. The Commissioners have appointed the Official Custodian under section 2(2) of the Charities Act 1993.

Under section 22 of the Charities Act 1993, the Official Custodian has the same powers, duties and liabilities as a custodian trustee appointed under section 4 of the Public Trustee Act 1906, except that he has no power to charge fees for his statutory services. The responsibility for managing charity property held in the name of the Official Custodian remains wholly with the managing trustees; the Official Custodian cannot exercise any powers of management. Although section 4 of the Public Trustee Act 1906 determines that all sums payable to or out of the income or capital of the trust property shall be paid to or by the custodian trustee, in practice (and within the provisions of section 4) the Official Custodian allows dividends and other income derived from the trust property to be paid to the managing trustees.

Land and interests in land may be vested in the Official Custodian under section 21 of the Charities Act 1993. The primary advantage of vesting land in the name of the Official Custodian is that there is no further need for new deeds to be made when the trustees of the charity change. The Official Custodian cannot take part in managing land vested in him. Charity trustees keep all the powers and duties of management, and will account for the land (and buildings) in their own financial statements.

The only charity property, other than land, to be held by the Official Custodian is that which has been transferred to him by an Order of the Court or the Commissioners for the protection of the charity under section 18 of the Charities Act 1993. The primary aim of the Official Custodian, in respect of property entrusted to him for its protection, is to safeguard that property until authorised to arrange its transfer to the managing trustees or their appointed representatives. When in the form of cash, it is either held in a current account at a bank or, for more significant sums, for a longer period in a deposit account there. When in the form of securities, the Official Custodian may sell any investments only on the instructions of the trustees or their appointed representatives. Where necessary, he uses stockbrokers for this purpose. A webpage on the roles and responsibilities of the Official Custodian has been published and can be viewed

on the Commission's website www.charitycommission.gov.uk.

The Chief Executive of the Charity Commission (the Commission), as its senior full-time official, carries the responsibilities of Accounting Officer. He has overall responsibility for public funds in respect of all functions performed by officers of the Commission: this includes the Official Custodian. The Statement on Internal Control signed by the Accounting Officer in respect of the internal controls procedures and mechanisms for the Commission covers all the functions of the Official Custodian carried out on behalf of the Commissioners.

Following the secondment of the previous Official Custodian to another department, the Commissioners, at their December 2005 meeting, appointed Nick Allaway to be the interim Official Custodian.

The Commissioners, at their meeting of 22nd March 2006, have appointed Bashar Shahin to be the Official Custodian.

Bashar Shahin

The Official Custodian for Charities
25 April 2006

Statement on the responsibilities of the Official Custodian for Charities for preparing accounts

Under section 2(6) of the Charities Act 1993, the Official Custodian for Charities (the Official Custodian) is required to prepare a statement of accounts for each financial year. The financial statements are prepared on a cash basis and must properly present the receipts and payments for the financial year and the balances held at the end of the year. In preparing the financial statements the Official Custodian is required to apply, on a consistent basis, any accounting guidance given from time to time by the Treasury.

The Official Custodian is responsible for the keeping of proper accounts. He must ensure that proper financial procedures are followed and that accounting records are maintained in the form prescribed, and all assets for which he is responsible are safeguarded. These responsibilities are established by a direction to the Official Custodian regarding his accounting responsibilities, issued by the Charity Commissioners (the Commissioners) under section 2(3) of the Charities Act 1993.

Statement on internal control relating to the functions of the Official Custodian for Charities

As the Official Custodian for Charities (the Official Custodian), I have responsibility for ensuring that a sound system of internal control is maintained to support the achievement of the policies, aims and objectives of the Charity Commission (the Commission) in respect of my duties.

The system of internal control maintained by the Official Custodian is

set in the wider context of the system of risk management for the Commission and is designed to manage, rather than eliminate, the risk of failure to achieve policies, aims and objectives. It can therefore only provide reasonable and not absolute assurance of effectiveness.

Risk management in the Commission is based on an ongoing process designed to identify the principal risks to the achievement of policies, aims and objectives, to evaluate the nature and extent of those risks and to manage them efficiently, effectively and economically.

Development and maintenance of the system is undertaken in the context of the overall information and control systems of the Commission, for which the Chief Executive of the Commission produces a Statement on Internal Control. This statement is published annually with the Commission's Departmental Resource Account, and details the Commission's capacity to handle risk, the risk and control framework and the Chief Executive's review of effectiveness and actions taken and proposed in maintaining a comprehensive system of internal control.

The Commission has internal auditors (Bentley Jennison) who operate to standards defined in the Government Internal Auditing Standards. The work of the internal auditors is performed by an analysis of the risks to which the Commission is exposed (including those associated with the Official Custodian functions), and annual internal audit plans are based on this analysis. The

analysis of risks and the internal audit plans are endorsed by the Commission's Audit Committee and approved by the Chief Executive. At least annually, the internal auditors provide the Chief Executive with a report on internal audit activity in the department. The report includes their independent opinion on the adequacy of the Commission's system of internal control.

There is a rolling programme of internal audit for all aspects of the work of the Commission, including that of the Official Custodian. All risk management procedures operated by the Official Custodian are documented. The Commission has assembled a risk register for all parts of the organisation and there is a separate section covering the risks associated with the Official Custodian.

Regular 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 Commission 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.

Bashar Shahin

The Official Custodian for Charities
25 April 2006

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The Official Custodian for Charities The Certificate and Report of the Comptroller and Auditor General to the Houses of Parliament

I certify that I have audited the financial statements on pages 6 to 8 under section 2(7) of the Charities Act 1993.

Respective responsibilities of the Official Custodian for Charities and Auditor

As described on page 3, the Official Custodian for Charities (the Official Custodian) is responsible for the keeping of proper accounts. The Charity Commissioners (the Commissioners) have appointed the Official Custodian under section 2(2) of the Charities Act 1993. He is responsible for the preparation of the financial statements in accordance with section 2(6) of the Charities Act 1993 and Treasury directions made thereunder and for ensuring the regularity of financial transactions. The Official Custodian is responsible for preparing the Foreword on page 2. 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). My responsibilities, as independent auditor, are established by statute.

I report my opinion as to whether the financial statements properly present the receipts and payments, and are properly prepared in accordance with the Charities Act 1993 and Treasury directions made thereunder, and whether in all respects the receipts and payments have been applied to the purposes intended and conform to the authorities which govern them. I also report if, in my opinion, the Foreword is not consistent with the financial statements or if the Official Custodian has not kept proper accounting records, or if I have not received all the information and explanations I require for my audit.

I read the other information contained in the Charity Commission Annual Report and consider whether it is consistent with the audited financial statements. I consider the implications for my certificate if I become aware of any apparent misstatements or material inconsistencies with the financial statements.

I review whether the statement on page 3 reflects the Official Custodian's compliance with Treasury's guidance on the Statement on Internal Control. I report if it does not meet the requirements specified by Treasury, or if the statement is misleading or inconsistent with other information I am aware of from my audit of the financial statements. I am not required to consider, nor have I considered, whether the Official Custodian's Statement on Internal Control covers all risks and controls. I am also not required to form an opinion on the effectiveness of the corporate governance procedures or risk and control procedures as framed within the context of the relevant procedures for the Charity Commission.

Basis of audit opinion

I conducted my audit in accordance with International Standards on Auditing (UK and Ireland) issued by the Auditing Practices Board. An audit includes examination, on a test basis, of evidence relevant to the amounts, disclosures and regularity of the financial transactions included in the financial statements. It also includes an assessment of the significant estimates and judgements made by the Official Custodian in the preparation of the financial statements, and of whether the accounting policies are most appropriate to the Official Custodian for

Charities 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 are free from material misstatement, whether caused by error, or by fraud or other irregularity and that, in all material respects, the receipts and payments have been applied to the purposes intended and 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.

Opinion

In my opinion:

- the financial statements properly present the receipts and payments of the Official Custodian for Charities for the year ended 31 March 2006 and the balances held at that date and have been properly prepared in accordance with section 2(6) of the Charities Act 1993 and directions made thereunder by Treasury; and
- in all material respects, the receipts and payments have been applied to the purposes intended and conform to the authorities which govern them.

I have no observations to make on these financial statements.

John Bourn

Comptroller and Auditor General
27 April 2006

National Audit Office
157-197 Buckingham Palace Road
Victoria
London SW1W 9SP

The maintenance and integrity of the Official Custodian for Charities' website is the responsibility of the Charity Commission Accounting Officer. The work carried out by the auditors does not involve consideration of these matters and accordingly the auditors accept no responsibility for any changes that may have occurred to the financial statements since they were initially presented on the website.

**The Official Custodian for Charities
Receipts and Payments Account and
Statement of Balances for the year ended
31 March 2006**

Receipts and Payments Account

	Notes	Specific Funds £	Protected Funds £	2005/06 General Funds £	Total Funds £	2004/05 Total Funds £
Receipts						
From charities		1,447.50	0	0	1,447.50	1,528.87
From charities for protection						8,500.00
From investments (interest)		50.02	1,820.07	39.98	1,910.07	2,908.49
Total Receipts		1,497.52	1,820.07	39.98	3,357.57	12,937.36
Payments						
Remittances made	Capital Interest	579.10	78,458.23	7,307.60	86,344.93	0
		10.01	6,083.52	0	6,093.53	0
Total Payments		589.11	84,541.75	7,307.60	92,438.46	0
Excess of Payments over Receipts		908.41	(82,721.68)	(7,267.62)	(89,080.89)	12,937.36
Statement of balances as at 31 March 2006						
Balance at 1 April 2005		1,557.24	82,721.68	7,966.69	92,245.61	79,308.25
Balance at 31 March 2006	3	2,465.65	0	699.07	3,164.72	92,245.61

Bashar Shahin

The Official Custodian for Charities
25 April 2006

Notes to the accounts

Note 1: Basis of Preparation

In accordance with section 2(6) of the Charities Act 1993, the Accounts are drawn up in the form directed by the Treasury.

Note 2: Accounting Policies

The Official Custodian for Charities (the Official Custodian) has no funds of his own, other than monies ultimately accountable to the Consolidated Fund (which are retained to meet residual liabilities).

Since the 11th December 1992, the Official Custodian has been divesting himself of investments and cash as directed by the Charity Commissioners under section 29 of the Charities Act 1992.

Investments held by the Official Custodian for more than one charity are registered in aggregated holdings in his name. Where an aggregated investment holding is maintained, the Official Custodian apportions dividends or interest payments received between the charities concerned.

Note 3: Funds Held

The funds held at bank are as follows:

	31 March 2006			31 March 2005	
	Specific Funds Note (a)	Protected Funds Note (b)	General Funds Note (c)	Total Funds	Total Funds
Deposit Account balances	£ 2,465.65	0	£627.25	£3,092.90	£84,278.92
Current Account balance	0	0	£ 71.82	£ 71.82	£ 7,966.69
Total Funds	£ 2,465.65	£ 0	£699.07	£3,164.72	£92,245.61

(a) Specific Funds

- In August 2005, an amount of £1,400 was received in respect of £40,000 6.5% Convertible Unsecured Loan Stock 2000/2005 issued by Staflex International Limited (in compulsory liquidation). The money has been placed in an interest bearing deposit account in the name of the Official Custodian and now amounts to £1,418.84. The identity of the Charity that owns the Loan Stock is as yet unknown.
- In September 2004, an amount of £997.27 was received in respect of £18,300 11.5% Convertible Unsecured Loan Stock 1998 issued by Espley Trust plc (in compulsory liquidation). The money has been placed in an interest bearing deposit account in the name of the Official Custodian and now amounts to £1,046.81. The identity of the Charity that owns the Loan Stock is as yet unknown.

(b) The protected funds held in interest bearing deposit accounts in the name of the Official Custodian have been dealt with as follows:

- Funds recovered in respect of various charitable causes have been the subject of a Scheme of the Charity Commissioners of the 11th November 2005. Pursuant to the provisions of the Scheme, the funds amounting to £73,614.74 have been made applicable for the general purposes of The Royal National Institute for Deaf People.
- The funds that belonged to Meadowlands Trust Limited and amounting to £10,927.01 have been paid over to The Treasury Solicitor (Bona Vacantia Division).

Notes to the accounts (continued)

(c) (i) Funds from unpresented cheques are held by the Official Custodian as follows:

- £71.82 in a current account; and
- £627.25 in an interest bearing deposit account including interest earned.

(ii) A sum of £7,307.60 of unallocated funds held by the Official Custodian that has arisen over many years has been paid over to the Consolidated Fund.

Note 4: Property protected

1. The property (land at Flintham, in the County of Nottinghamshire, with the buildings thereon known as the Officers Mess and being the land registered under the Land Registration Act 2002 under Title number NT 171583) that was vested in the Official Custodian by Order of the Charity Commissioners of 11th March 2005 made under section 18(1)(iii) of the Charities Act 1993 has been discharged by Order of the Charity Commissioners of 17th May 2005; and
2. The property (land registered under the said Land Registration Act under Title number CU 125320) that was vested in the Official Custodian by Order of the Charity Commissioners of 12th October 2005 made under section 18(1)(iii) of the Charities Act 1993 has been discharged by Order of the Charity Commissioners of 23rd March 2006.

Note 5: Land vested in the Official Custodian

As noted in the Foreword to the Accounts, land may be vested in the Official Custodian under section 21 of the Charities Act 1993. Some will be registered at the Land Registry, some not. A Land Registry search conducted in 2004 indicated that there were 3,603 parcels of land vested in the Official Custodian under section 21 with a value estimated to be in excess of £1 billion.

Vested land should appear on the balance sheet of the appropriate charity and does not appear in the Accounts of the Official Custodian. With greater automation of the records held by the Land Registry, we have been raising awareness of the need for trustees to look at registering any unregistered land and to check their land holdings periodically to help protect the charity against the risk of loss through adverse possession.

The Seal of the Official Custodian for Charities was affixed hereto in the presence of:

Bashar Shahin

The Official Custodian for Charities

Boon Tong Yew

Authorised under section 2(4) of the Charities Act 1993
25 April 2006

Charity Commission

Harmsworth House
13-15 Bouverie Street
London EC4Y 8DP

The Charity Commission

The Charity Commission is the independent regulator of charities in England and Wales. Its aim is to provide the best possible regulation of charities in England and Wales in order to increase charities' effectiveness and public confidence and trust. Most charities must register with the Commission, although some special types of charity do not have to register. There are some 190,000 registered charities in England and Wales. In Scotland the framework is different, and the Commission does not regulate Scottish charities.

The Commission provides a wide range of advice and guidance to charities and their trustees, and can often help with problems. Registered charities with an annual income or expenditure over £10,000 must provide annual information and accounts to the Commission. The Commission has wide powers to intervene in the affairs of a charity where things have gone wrong.

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