

**Staff Commission for Education and Library Boards
Annual Report and Accounts
For the year ended 31 March 2005**

*Laid before the Houses of Parliament by the
Department of Education in accordance with Paragraph 12(2) and (4)
of the Schedule to the Northern Ireland Act 2000 and Paragraph 41
of the Schedule to the Northern Ireland Act 2000 (Prescribed
Documents) Order 2004*

8th November 2005

*Laid before the Northern Ireland Assembly under
Article 38(2) and paragraph 7(2) of Schedule 2 to the
Education and Libraries (Northern Ireland) Order 2003(g)
by the Department of Education*

8th November 2005

Ordered by the House of Commons to be printed

8th November 2005

**HC 507
NIA 256/03**

LONDON: The Stationery Office

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CONTENTS PAGE

SECTION 1

Mission Statement
Equality Statement
Core Values
Chairperson's Foreword

SECTION 2

Chief Executive's Review of the Year

2.1 Employment Equality Issues – Promoting Best Practice	3
• A Partnership Approach	3
• Equality Impact Assessments (EQIAs)	3
• Consultation	4
• European Round Table	4
2.2 Code of Procedures on Recruitment and Selection	4
2.3 New Initiatives	5
• Review of the Operation of Section 75 Equality Duty	5
• Anti Homophobia Northern Ireland 2004	5
2.4 Facilitating Industrial Relations	5
• Joint Negotiating Council	6
2.5 Ensuring Organisational Effectiveness	6
• Freedom of Information	6
• Equality Scheme	7
• Corporate Strategy	7
• Staff/Member Training and Development	7
• Working in Partnership	7
2.6 Finance	7
• Financial and other Systems	7
• Statement of Accounts	8

Appendix 1 – Statement of Accounts

SECTION 1

MISSION STATEMENT

“To maintain the Commission as a key strategic resource within the Education and Library Service ensuring best practice in relation to organisational development and human resources management.”

EQUALITY STATEMENT

The Commission is fully committed to an organisational culture that provides and promotes diversity. It will mainstream equality and diversity into its policies and practices. The Commission will also explore opportunities to promote good relations in the delivery of its services.

CORE VALUES

In delivering services the Commission will:

- be equitable;
- be accessible;
- respond to customer needs;
- be open and accountable;
- act promptly;
- be professional;
- behave with integrity;
- maintain confidentiality; and
- respect all opinions.

CHAIRPERSON'S FOREWORD

I am pleased to present this Annual Report for the year 2004/05, which includes a brief account of another highly successful programme of work, together with a healthy set of accounts. It is worth noting that of the 59 Key Performance Indicators established for the Commission for the year under review, 58 were achieved in full, with the sole remaining KPI not met fully due only to factors outside the Commission's control.

A high proportion of the Commission's activity involves the perennial and indispensable human relations and industrial relations work carried out by the Commission staff, which goes on constantly in the background, and this is summarised in section 2.4 below.

Of the many highlights in the year under review, I mention here only two.

In May 2004, following wide and in-depth consultation, the Staff Commission launched its revised Code of Procedures on Recruitment and Selection, which applies to all non-teaching appointments in the Education & Library Boards and the Staff Commission. The Code provides the basis for a systematic, open, fair and inclusive approach to the appointment of staff and will assist the Boards to recruit staff with the necessary skills and experience required to deliver effective services to the public. At the launch, Evelyn Collins, Chief Executive of the Equality Commission, commented that '*competition for selection must promote the principles of equality of opportunity, inclusiveness and diversity*', and acknowledged that '*the Commission's Code will set a standard for other organisations*'.

Also in May 2004, the Staff Commission was shortlisted for an award by the Employers' Forum on Disability in the category 'Promoting Disability Awareness'. The nomination was in recognition of a programme of work that culminated in the publication of the Boards' Staff Commission's new Policy and Code of Practice on the Employment of People with Disabilities. We were delighted to be shortlisted and to have our work identified by the Forum as an example of best practice in this area.

Regarding the Commission's own internal management systems, it is pleasing to draw attention to the Auditor's conclusion that the level of assurance given on financial systems and equality of opportunity processes was 'full': i.e., there is a suitably high degree of control and no issues requiring attention were noted. The evaluation of our risk management procedures was equally favourable.

This is yet again a tribute to the Commission's Chief Executive. Once again, in the year under review she and her small but dedicated and highly talented staff team have given terrific value to all our partners, in the education sector and beyond. In a time of severe financial constraints and uncertainty throughout education, the Staff Commission's leadership role is more crucial than ever. I would like to take this opportunity to thank our many partners for their continuing cooperation, to commend Commission staff for another successful year, and to record again my appreciation to my colleagues on the Commission for their valued contribution to our work.



Prof. Bernard Cullen
Chairman

SECTION 2

CHIEF EXECUTIVE'S REVIEW OF THE YEAR

2.1 EMPLOYMENT EQUALITY ISSUES – PROMOTING BEST PRACTICE

To assist the five Boards in mainstreaming equality and to ensure that equality is central to the policy making process, the Commission was pro-active in the strategic management of the arrangements which operated during the year under review.

- **A Partnership Approach**

The Staff Commission continued to co-ordinate the work on the implementation of the Equality Schemes on an inter-Board basis. The Statutory Duty Co-ordinating Group met on 7 occasions during the year with the inter-Board/Staff Commission equality representatives meeting on a regular basis to progress the work of the Group. A series of meetings of the public authorities in the 'education community' was also organised to progress the work of the newly established Joint Consultative Forum.

In 2004/05, the partnership work on-going with the community and voluntary sector over the past four years continued and culminated in:

- the development and design of a training package in partnership with the Association of Northern Ireland Colleges and the Coalition on Sexual Orientation (CoSO);
- the formal launch of the trans-national training package 'Anti Discrimination and Diversity in Action' in partnership with the Northern Ireland Council for Ethnic Minorities (NICEM);
- the participation in a European Round Table event aimed at providing a forum for the discussion and exchange of ideas between Non Governmental Organisations (NGOs) and public authorities on 'Action through Partnership'. This event was held in Brussels and was organised in association with NICEM and CEJI¹;
- the delivery, in partnership with Disability Action, of consultation skills training on the jointly developed training package.

- **Equality Impact Assessments (EQIAs)**

During the year the Joint Secretaries of the Joint Negotiating Council concluded that, given the Boards'/Staff Commission's statutory duties under Section 75 of the Northern Ireland Act 1998 to have due regard to the need to promote equality of opportunity across the nine equality dimensions, a review of the current 'Work-life Balance' policies to ensure that this was achieved was necessary. The Staff Commission took the lead in this review and in March 2005 a consultation report was published which summarised the review of current policy and practice and detailed proposed changes to the following policies:

- Job Sharing Scheme;
- Career Breaks Scheme;
- Flexible Working Hours;
- Annual Leave;

¹ Centre European Juif D'Information

- Domestic Leave;
- Carer Leave.

The Staff Commission continued to provide assistance to the Boards on inter-Board equality impact assessments. The Staff Commission organised a number of equality impact assessment training sessions for the project teams appointed to take forward equality impact assessments.

- **Consultation**

This year the main focus was on the consolidation of the work of the newly established Joint Consultative Forum. The inaugural meeting of the Forum was held on 30 September 2004. Fifteen consultee groups were represented and there were 41 participants at the meeting. Officers were appointed and the Staff Commission's Senior Principal Officer, Equality was elected as Secretary to the Group. Terms of reference were also agreed. It was recognised that another important milestone was to appoint a Steering Group and to develop a communication strategy whereby all constituent members would be kept fully apprised of on-going work. A user-friendly leaflet was developed to keep members updated and the Staff Commission's website has been designated for the publication of minutes and documentation of the Forum. The Steering Group was appointed and a number of meetings took place during the year. Dame Joan Harbison, Chief Commissioner, Equality Commission for Northern Ireland addressed the Forum and endorsed the collaborative nature of the initiative. She said that it "*would build on the tradition of joint working on equality issues within the education sector*".

- **European Round Table**

The organisation of a Round Table at European level became the cornerstone for the exchange of views and experiences on the implementation of the training initiative 'Diversity and Anti Discrimination in Action' covered in detail in last year's annual report. The Round Table event held in Brussels (7-8 June 2004) involved participants from Dublin, London, Rotterdam, Budapest and Brussels as well as from Berlin and Belfast where the project was carried out. The Chief Executive and the Senior Principal Officer, Equality gave presentations at the event on:

- their experience of implementing the trans-national project in Belfast;
- the development and implementation of policies around the employment of people with disabilities on a partnership basis with NGOs and the Equality Commission; and
- mainstreaming equality into policy and practice.

The Chief Executive also wrote the introduction to the good practice guide 'Action through Partnership' published after the Round Table event.

2.2 CODE OF PROCEDURES ON RECRUITMENT AND SELECTION

In May 2004 the Staff Commission launched the revised Code of Procedures on Recruitment and Selection with accompanying guidelines for selection panel members. The launch followed the final report on the outcomes of the Equality Impact Assessment and an extensive training programme provided by Staff Commission officers to panel members across the Boards.

Evelyn Collins, Chief Executive of the Equality Commission, speaking at the launch said “*Competition for selection must promote the principles of equality of opportunity, inclusiveness and diversity*”. Ms Collins welcomed the Commission’s Code as an example of good practice for other employers and said “*The Commission’s Code will set a standard for other organisations.*”

Commission officers have now commenced a review, in consultation with the Boards’ Chief Administrative Officers and the Human Resource Managers, on the application of the Code in the context of efficiency measures including inter Board service sharing and the pending outcomes of the Review of Public Administration.

Also introduced at the launch was the Boards’/Staff Commission’s redrafted Policy and Code of Practice on the Employment of People with Disabilities.

2.3 NEW INITIATIVES

• Review of the Operation of Section 75 Equality Duty

A review of the operation of Section 75 of the Northern Ireland Act 1998 was agreed by the British and Irish Governments in Annex 3 of the Joint Declaration, April 2004. The review will consider the operational arrangements which are in place for implementing the duty, particularly monitoring and enforcement mechanisms. The review will document and analyse the implementation of Section 75 in the period 1998 – 2004, identify good practice and, as to the extent that may be necessary, make recommendations to ensure effective implementation in the future. The independent element of the review is being conducted by Professor Eithne McLaughlin and Mr Neil Faris, assisted by an Advisory Group and with reference to the views of a larger consultation group. The Staff Commission’s Senior Principal Officer, Equality was invited by the Minister to participate in this Advisory Group.

The Independent Report was submitted to the Northern Ireland Office in December 2004. At the year’s end the Northern Ireland Office and the Equality Commission were considering how to take the review forward.

• Anti Homophobia Northern Ireland 2004

The Staff Commission and the Association of Northern Ireland Colleges (ANIC), in partnership with the Coalition on Sexual Orientation (CoSO), organised two workshops in December 2004. The workshops were designed to assist Human Resource professionals in dealing with complaints of harassment on the grounds of sexual orientation. The materials, which included a workbook and facilitators’ notes, were developed on a partnership basis. CoSO has described the project as an example of ‘*best practice in the promotion of equality of opportunity on this ground and in demystifying what is a legitimate and sensitive industrial relations matter*’.

2.4 FACILITATING INDUSTRIAL RELATIONS

The Staff Commission is charged with responsibility for ensuring that suitable machinery exists for negotiating the terms and conditions of employment of all officers of the Education and Library Boards. The Staff Commission provides an independent secretariat and research facility to progress the work of the negotiating machinery and to provide impartial advice and assistance to the Employers’ Side and Trade Union Side Secretaries.

The Joint Negotiating Council (JNC) and the Senior Management Pay Review Panel (SMPRP) are the main mechanisms through which this responsibility is discharged.

- **Joint Negotiating Council**

During the reporting year there were 2 JNC meetings, 3 meetings of the Executive Committee, 7 meetings of the Joint Secretaries and numerous working party meetings for specific initiatives.

20 JNC agreements were promulgated and issued during this period.

Key items of business related to:-

- **Funding for the Education and Library Boards**

During the year Management and Trade Unions focused extensively on the major financial difficulties facing the Boards over the next three years particularly in the context of efficiency savings laid down by government and increased costs.

A range of options was considered with a view to achieving significant savings which would enable the Boards to live within their budgets. Management and Trade Unions jointly expressed major concerns to the Department of Education on the impact of the financial difficulties on staff and service provision.

- **Review of Public Administration (RPA)**

Management and Trade Unions had ongoing discussions in relation to the consultation document on the RPA particularly in the context of the proposed new arrangements for the education sectors, the management of change and the impact on the terms and conditions of service for staff.

The Commission in conjunction with Management, Trade Unions and other sectors will play a key role in the implementation of the outcomes of the RPA.

- **Job Evaluation**

The Commission continued to provide advice and support to the Central Management Support Unit, the Association of Chief Administrative Officers and the Joint Secretaries of the JNC in the implementation of the strategy for job evaluation across the Boards.

During the year work continued in Boards on the completion of the job evaluation exercise for the remaining posts in headquarters, outcentres and schools.

- **Working Parties**

Throughout the year Commission staff were involved in a range of Joint Working Parties relating to specific initiatives. Input to the Working Parties included the chairing of meetings, research facilities and preparation of proposals/recommendations for submission to the Joint Secretaries of the Joint Negotiating Council.

2.5 ENSURING ORGANISATIONAL EFFECTIVENESS

- **Freedom of Information**

The Commission's Freedom of Information Scheme is being implemented in all areas of operation. The Scheme is published on the Commission's website.

- **Equality Scheme**

Section 75 of the Northern Ireland Act 1998 requires public authorities to promote equality of opportunity and good relations. The Staff Commission, in fulfilment of its obligations imposed by the Act and its Equality Scheme, continued to implement a programme of work aimed at mainstreaming equality. A separate Annual Report which records the activities undertaken by the Staff Commission in furtherance of its equality obligations for the period 1 April 2004 – 31 March 2005 has been submitted to the Equality Commission. It is also published on the Staff Commission's website at www.staffcom.org.uk.

- **Corporate Strategy**

The Commission's Corporate Plan 2003/2006 details the Commission's specific legislative mandates and key strategic objectives. Although determined for a three year period the Commission strategy is reviewed on an ongoing basis and is updated annually in line with the strategic planning cycle. The Commission's annual operational plans are published separately. Of the 59 Key Performance Indicators (KPIs) established for the reporting year, 58 were achieved. The KPI not met in full was due to factors outside the control of the Staff Commission.

- **Staff/Member Training and Development**

- Staff Training

Individual training plans were updated to ensure that staff were provided with the necessary training to develop their knowledge and skills to support the Commission's objectives.

- Members

On-going equality awareness training was provided for Commission members.

- **Working in Partnership**

The Staff Commission's commitment to working in partnership is evident throughout this report. Partnership working is fundamental to the successful implementation of the Commission's Corporate Strategy. During the reporting year existing partnerships were maintained, some were further developed and, through new initiatives, new partnerships were forged.

We are grateful to the community and voluntary sectors and the trade unions for the collaborative approach to the implementation of our comprehensive equality strategy.

The Commission's Statutory remit covers the five Education and Library Boards. However, through its innovative work in the equality field, the Commission has been called upon to advise and assist other public bodies in the implementation of the Section 75 duties.

The positive relationships which exist between the Education and Library Boards, Trade Unions, Department of Education and the Staff Commission greatly facilitated the implementation of our programme of work.

2.6 FINANCE

- **Financial and other Systems**

The third assignment of the three-year audit plan was carried out by the Southern Internal Audit Services during February 2005. The audit focused upon the financial systems, risk management and equality of opportunity.

On the basis of Internal Audit's evaluation of the adequacy of controls, the level of assurance given on financial systems and equality of opportunity processes was 'full' i.e. high level of control and no issues noted. With regard to risk management Audit reported that "*the procedures developed by the Risk Management Co-ordinator are sound ... and the action taken is in accordance with Treasury/DFP Guidance*".

- **Statement of Accounts**

Under paragraph 6 of Schedule 2 of the Education and Libraries (NI) Order 2003, the Staff Commission for Education and Library Boards is required to prepare a statement of accounts for each financial year in the form and on the basis directed by the Department of Education with the approval of the Department of Finance and Personnel. The accounts are prepared on an accruals basis and must properly present the income and expenditure for the financial year and the balances held at year-end. The statement of accounts is set out at Appendix 1 of this report.

DEPARTMENT OF EDUCATION

**ACCOUNTS OF THE STAFF COMMISSION FOR
EDUCATION AND LIBRARY BOARDS 2004/2005**

Laid before the Northern Ireland Assembly under Schedule 2 (paragraph 6) to the Education and Libraries (NI) Order 2003 by the Department of Education, Northern Ireland

BELFAST: H.M.S.O.

FINANCIAL STATEMENTS FOR YEAR ENDING 31 MARCH 2005

FOREWORD TO THE ACCOUNTS

1. BACKGROUND INFORMATION

The Staff Commission for Education and Library Boards was established in 1972 under the provisions of Article 70 and Schedule 11 of the Education and Libraries (Northern Ireland) Order 1972 (consolidated as Article 82 and Schedule 15 of the Education and Libraries (Northern Ireland) Order 1986 and as amended by Article 40 and Schedule 2 of the Education and Libraries (Northern Ireland) Order 2003).

The terms of reference of the Commission are to exercise general oversight of matters connected with the recruitment, training and terms and conditions of employment of officers of Boards and to make recommendations to Boards on such matters.

Article 114 of the Order provides that the Department of Education may pay to the Commission grants equal to the approved net expenditure incurred in accordance with financial schemes approved by the Department.

Statutory Functions

The functions of the Staff Commission are set out in Schedule 15 of the Education and Libraries (Northern Ireland) Order 1986 (as amended by Schedule 2 of the Education and Libraries (Northern Ireland) Order 2003) as follows: -

- (a) to make recommendations regarding the training of officers of Boards;
- (b) to recommend appointment and promotion procedures for officers of Boards and to establish a Code of Procedure for securing fair and equal consideration of applications to Boards by persons seeking to be employed as officers of Boards and fair and equal treatment of persons who are so employed;
- (c) to establish advisory panels for the purpose of giving advice to Boards on the suitability of applicants for appointment to such offices as the Commission considers appropriate;
- (d) to ensure that suitable machinery exists for negotiating the terms and conditions of employment of all officers of Boards;
- (e) to perform such other functions as are conferred on it by any statutory provision or as the Department of Education may from time to time assign it.

2. BRIEF HISTORY

Business Review

A full review of the Commission's activities is given in the Annual Report.

Results for the Year

The financial results for the year of the Commission are set out in detail on Page viii.

The deficit for the year was £7,234 (2004:£2,829) after charging notional costs of £3,849 (2004:£3,459).

Fixed Assets

Details of the movement of fixed assets are set out in note 10 to the accounts.

3. FUTURE DEVELOPMENTS

The Commission will continue to develop its role in promoting good employment practice, particularly in its work with the Education and Library Boards.

Future key developments include: -

- Managing the change issues and implementing the outcomes of the Review of Public Administration in Northern Ireland;
- Reviewing the implementation of the Code of Procedures on Recruitment and Selection in the context of efficiency measures including inter-Board service sharing and the outcomes of the Review of Public Administration;
- Assisting the Boards in the completion of a formal five yearly review of their Equality Schemes.

4. IMPORTANT EVENTS OCCURRING AFTER THE YEAR END

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

5. CHARITABLE DONATIONS

During the year the Commission made no donations for charitable or political purposes.

6. COMMISSION MEMBERS

Commission Members are appointed by the Minister and consist of: -

- (a) a Chairman;
- (b) 5 Members of Boards,
2 Chief Executives,
1 Chief Librarian, and
2 Staff Association Representatives;
- (c) 2 other persons;
- (d) Department of Education Assessor.

The following persons were appointed to serve as Members of the Commission during the financial year 2004/2005: -

- (a) Prof. B Cullen
- (b) Ms C McKinney
Mr K M McCann
Mr R McFerran
Alderman F Crowe
Mr H Faulkner
Mr D Cargo
Mr J Fitzsimons
Mrs E B Porter
Mr A Elliott
Mr H A McMullan
- (c) Mrs A Connolly
Mr I McInnes (resigned May 2004)
- (d) Mrs K Godfrey (appointed May 2004)

7. PEOPLE WITH DISABILITIES

The Commission actively encourages applications for employment from disabled persons where the requirements of the job may be adequately performed by a disabled person.

Where existing employees become disabled it is the Commission's policy wherever possible to provide continuous employment under normal terms and conditions and to provide training and career development and promotion where appropriate.

As a member of the Employers' Forum on Disability the Commission aims to adopt a positive and coherent equal opportunity strategy which influences its wider community involvement having particular regard to people with disabilities.

8. PAYMENT TO SUPPLIERS

Public Sector Payment Policy – Measure of compliance:

The Government requires that the Commission pays its trade creditors in accordance with the Better Payment Practice Code and Government Accounting Rules.

The Commission's payment policy is consistent with the Better Payment Practice Code and Government Accounting Rules and unless otherwise stated in the contract, payment is due within 30 days of the receipt of goods or services, or presentation of a valid invoice or similar demand, whichever is later.

During the year ending 31 March 2005 100% (2004:100%) of bills were paid within this standard.

9. EMPLOYEE INVOLVEMENT

Meetings of the Commission staff are held on a regular basis and include briefings on Commission business and future developments.

10. COMPANY DIRECTORSHIPS AND OTHER SIGNIFICANT INTERESTS

A register of members' interests is available and can be inspected on application to the Chief Executive's office.

11. AUDITORS DETAILS


The Principal Auditor is the Northern Ireland Audit Office, 106 University Street, Belfast, BT7 1EU.

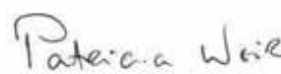
	2005	2004
COST OF EXTERNAL AUDIT	£	£
Audit Services (notional cost)	3,200	2,900

The services provided relate to the statutory audit of the financial statements. There were no non-audit services provided by the Principal Auditor.

12. HEALTH AND SAFETY

The Commission is committed to adhering to all existing legislation on Health and Safety at work to ensure that staff and visitors enjoy the benefits of a safe environment.


Prof. B Cullen
Chairman


Mrs P Weir
Chief Executive/
Commission Secretary

16 August 2005
Date

FINANCIAL STATEMENTS FOR YEAR ENDING 31 MARCH 2005

STATEMENT OF STAFF COMMISSION'S AND CHIEF EXECUTIVE'S RESPONSIBILITIES:

Under Paragraph 6(2) of Schedule 2 of the Education and Libraries (NI) Order 2003, the Staff Commission for Education and Library Boards is required to prepare a statement of accounts in respect of each financial year in such form and containing such information as the Department, with the approval of the Department of Finance and Personnel, may direct.

The accounts are prepared on an accruals basis and must give a true and fair view of the Commission'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 Commission is required to:

- observe the Accounts Direction issued by the Departments 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; and
- prepare the financial statements on the going concern basis, unless it is inappropriate to presume that the Commission will continue in operation.

As the senior full time official of the Staff Commission for Education and Library Boards for N.I., the Chief Executive carries the responsibilities of an Accounting Officer for the Commission. Her relevant responsibilities as Accounting Officer, including her 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 the Department of Finance and Personnel.

STATEMENT OF INTERNAL CONTROL

1. Scope of Responsibility

As Accounting Officer, I have responsibility for maintaining a sound system of internal control that supports the achievement of Commission policies, aims and objectives, set by the Commission, whilst safeguarding the public funds and departmental assets for which I am personally responsible, in accordance with the responsibilities assigned to me in Government Accounting Northern Ireland.

2. 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 Commission policies, aims and objectives, to evaluate the likelihood of those risks being realised and the impact should they be realised, and to manage them efficiently, effectively and economically. The system of internal control has been in place in the Commission for the year ended 31 March 2005 and up to the date of approval of the annual report and accounts and accords with DFP guidance.

3. Capacity to Handle Risk

The Deputy Secretary is the Risk Management Co-ordinator for the Commission and works with all staff in the implementation and review of the strategy.

Risk Management is a key agenda item at staff meetings where all staff are encouraged to contribute to the risk management process.

4. The Risk and Control Framework

We have carried out appropriate procedures to ensure that we have identified the Commission's objectives and risks and determined a control strategy for each of the significant risks. As a result, risk ownership has been allocated to the appropriate staff and the Commission has set out its attitude to risk to the achievement of the Commission's objectives.

The Commission has ensured that procedures are in place for verifying that aspects of risk management and internal control are regularly reviewed and reported on. A risk register has been developed and arrangements have been made for this to be regularly reviewed and updated. Risk management has been incorporated more fully into the corporate planning and decision making processes of the Commission.

The Internal Audit final report for 2004/2005 confirmed that, in relation to Risk Management, *'the procedures developed by the Risk Management Co-ordinator are sound ...and the action taken is in accordance with Treasury/DFP guidance'*.

Audit noted that the Risk Register had been reviewed and further developed during the 2004/05 year.

The Commission, through its Audit Committee, receives periodic reports concerning internal control. The appropriate steps have been taken to manage risks in significant areas of responsibility and monitor progress on key projects.

5. Review of Effectiveness

As Accounting Officer I have responsibility for reviewing the effectiveness of the system of internal control. My review of the effectiveness of the system of internal control is informed by the work of the internal auditors and the Deputy Secretary, who has 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. I have been advised on the implications of the result of my review of the effectiveness of the systems of internal control by the Commission, the Audit Committee and a plan to address weaknesses and ensure continuous improvement of the system is in place.



Mrs P Weir
**Chief Executive/
Commission Secretary**

16 August 2005

Date

THE CERTIFICATE OF THE COMPTROLLER AND AUDITOR GENERAL TO THE HOUSE OF COMMONS AND THE NORTHERN IRELAND ASSEMBLY

I certify that I have audited the financial statements on pages viii to xix under the Education and Libraries (Northern Ireland) Order 2003. These financial statements have been prepared under the historic cost convention and the accounting policies set out on pages xi to xii.

Respective responsibilities of the Staff Commission, the Chief Executive and Auditor

As described on page iv the Staff Commission and Chief Executive are responsible for the preparation of the financial statements in accordance with Education and Libraries (Northern Ireland) Order 2003 and the Department of Education directions made thereunder and for ensuring the regularity of financial transactions. The Staff Commission and Chief Executive are also responsible for the preparation of the other contents of the Annual Report. My responsibilities, as independent auditor, are established by statute and guidance issued by the Auditing Practices Board and the ethical guidance applicable to the auditing profession.

I report my opinion as to whether the financial statements give a true and fair view and are properly prepared in accordance with the Education and Libraries (Northern Ireland) Order 2003 and Department of Education directions made thereunder, and whether in all material respects the expenditure and income have been applied to the purposes intended by Parliament and conform to the authorities which govern them. I also report if, in my opinion, the Foreword is not consistent with the financial statements, if the Commission 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 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 pages iv and v reflects the Commission's compliance with the Department of Finance and Personnel's guidance on the Statement on Internal Control. I report if it does not meet the requirements specified by the Department of Finance and Personnel, 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 Accounting Officer's Statement on Internal Control covers all risks and controls. I am also not required to form an opinion on the effectiveness of the Commission's corporate governance procedures or its risk and control procedures.

Basis of audit opinion

I conducted my audit in accordance with United Kingdom Auditing Standards issued by the Auditing Practices Board. An audit includes examination, on a test basis, of evidence relevant to the amounts, disclosures and regularity of financial transactions included in the financial statements. It also includes an assessment of the significant estimates and judgements made by the Staff Commission and Chief Executive in the preparation of the financial statements, and of whether the accounting policies are appropriate to the Commission'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 are free from material misstatement, whether caused

by error, or by fraud or other irregularity and that, in all material respects, the expenditure and income have been applied to the purposes intended by Parliament and conform to the authorities which govern them. In forming my opinion I have also evaluated the overall adequacy of the presentation of information in the financial statements.

Opinion

In my opinion:

- the financial statements give a true and fair view of the state of affairs of the Staff Commission for Education and Library Boards for the year ended 31 March 2005 and of the deficit and cashflows for the year then ended and have been properly prepared in accordance with the Education and Libraries (Northern Ireland) Order 2003 and directions made thereunder by the Department of Education; and
- in all material respects the expenditure and income have been applied to the purposes intended by Parliament and conform to the authorities which govern them.

J M Dowdall CB
Comptroller and Auditor General

Northern Ireland Audit Office
106 University Street
Belfast BT7 1EU

August 2005

FINANCIAL STATEMENTS FOR YEAR ENDING 31 MARCH 2005

INCOME AND EXPENDITURE ACCOUNT FOR YEAR ENDING 31 MARCH 2005

		2005	2004
	Notes	£	(as restated)
Income			£
Grants from Department of Education for Northern Ireland	2	316,863	303,254
Other operating income	3	6,983	9,244
Total Income		<u>323,846</u>	<u>312,498</u>
Expenditure			
Staff costs	4&5	222,035	215,350
Depreciation	10	8,663	6,727
Other operating expenses	6	96,533	89,791
		<u>327,231</u>	<u>311,868</u>
Notional costs	7	3,849	3,459
Total Expenditure		<u>331,080</u>	<u>315,327</u>
Deficit for the year		(7,234)	(2,829)
Credit in respect of notional costs	7	3,849	3,459
Amount Transferred (from) to Income and Expenditure Reserve	13	(3,385)	630
		<u><u> </u></u>	<u><u> </u></u>

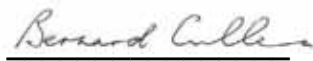
There are no recognised gains or losses for the current financial year and the preceding financial year other than as stated in the income and expenditure account. Accordingly, no statement of recognised gains and losses is given.

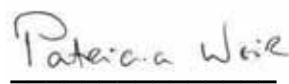
All amounts above relate to continuing activities.

FINANCIAL STATEMENTS FOR YEAR ENDING 31 MARCH 2005

BALANCE SHEET AS AT 31 MARCH 2005

	Note	2005 £	2004 (as restated) £
Fixed Assets			
Tangible assets	10	11,687	19,559
Current Assets			
Debtors	11	4,271	3,642
Cash at bank and in hand	15(ii)	38	2,030
		4,309	5,672
Current Liabilities			
Creditors: amounts falling due within one year	12	3,094	1,072
Net Current Assets		1,215	4,600
Total Assets less Current Liabilities		12,902	24,159
Financed by:			
Reserves			
Income and expenditure reserve	13	1,215	4,600
Capital grant reserve	14	11,687	19,559
		12,902	24,159


Prof. B Cullen
 Chairman


Mrs P Weir
 Chief Executive/
 Commission Secretary

16 August 2005
Date

The notes on pages xi to xix form part of these accounts.

FINANCIAL STATEMENTS FOR YEAR ENDING 31 MARCH 2005

CASH FLOW STATEMENT FOR THE YEAR ENDING 31 MARCH 2005

		2005	2004
	Notes	£	(as restated)
		£	£
Net cash (outflow)/ inflow from operating activities	15(i)	(1,992)	1,994
Capital expenditure	10	791	22,468
Capital grant received	14	(791)	(22,468)
(Decrease)/Increase in net cash	15(ii)	<u>(1,992)</u>	<u>1,994</u>

The notes on pages xi to xix form part of these accounts.

NOTES TO THE FINANCIAL STATEMENTS FOR YEAR ENDING 31 MARCH 2005

1. STATEMENT OF ACCOUNTING POLICIES

1.1 *Accounting Convention*

These financial statements have been prepared in accordance with the Accounts Direction issued by the Department of Education with the consent of the Department of Finance and Personnel on 12 April 2005 and in accordance with applicable Accounting Standards.

This is the first year that the Commission has prepared accruals accounts, as now required by the Non-Departmental Public Bodies' Annual Reports and Accounts Guidance. The comparative figures, which were previously reported on a receipts and payments basis, have been restated on the accruals basis.

1.2 *Recognition of Income*

The final approved resource allocations (recurrent) from the Department of Education are included in the income and expenditure account on a cash draw-down basis.

The annual recurrent allocations from the Department of Education are intended to meet recurrent costs.

Income from other grants received for a specific purpose, that is restricted income, is included in the income and expenditure account to the extent of matching the relevant expenditure incurred in the period. Restricted income received but not matched to relevant expenditure during the period is shown as deferred income on the balance sheet.

Income from services rendered is included to the extent of the completion of the contract or service concerned.

1.3 *Taxation*

The Commission is exempt from corporation tax on income it receives.
Items in the Income and Expenditure account are inclusive of V.A.T. where relevant.

1.4 *Fixed Assets*

All spending on a fixed asset which yields a benefit for a period of more than one year is treated as capital expenditure in the accounts. This excludes expenditure on repairs and maintenance of fixed assets, which only maintains the value of asset.

1.4.1 *Assets other than Land and Buildings*

Assets other than land and buildings costing less than £150 per individual item are written off to the income and expenditure account in the period of acquisition.

1.4.2 *Depreciation*

Depreciation is provided for all fixed assets with a finite useful life, by allocating the cost (or re-valued amount) less estimated residual value of the assets as fairly as possible to the periods expected to benefit from their use. Useful lives are estimated on a realistic basis, reviewed regularly and revised where appropriate.

All assets are depreciated on a straight line basis over their expected useful lives. A full months depreciation is charged in the period of acquisition/commissioning and no depreciation is charged in the month of disposal.

Capitalised assets are depreciated over their useful economic lives as follows: -

Asset Class	Asset Sub-Class	Asset Life
Computers	Hardware and Software	3 years
Fixtures and Fittings	Office Furniture and Fixtures	5 years

Where these assets are acquired with the aid of specific grants the asset is capitalised and depreciated in accordance with the above policy, with the related grant being credited to a government grant reserve and released to the income and expenditure account over the useful economic life of the related asset.

1.5 **Stocks**

There are no material stocks held by the Commission.

1.6 **Pension Scheme**

The Commission's employees belong to the Northern Ireland Local Government Officers' Superannuation Committee Scheme (NILGOSC).

The Northern Ireland Local Government Officers' Superannuation Committee Scheme is of the defined benefits type; the assets of the schemes being held in separate trustee-administered funds.

The Commission's contribution to the Northern Ireland Local Government Pension Fund is determined by the fund's actuary based on a triennial Valuation.

The scheme is administered by NILGOSC, Holywood Road, Belfast.

The pension costs are assessed in accordance with the advice of independent qualified actuaries using the projected unit method.

1.7 **Reserves**

The Income and Expenditure Reserve balance represents the surplus (deficit) of revenue income over expenditure.

The Capital Grant Reserve represents the capital grant received re capital expenditure less release to Income and Expenditure account to match depreciation and any disposals.

2. **GRANT FROM DEPARTMENTS**

DEPARTMENT OF EDUCATION FOR NORTHERN IRELAND

	2005	2004 (as restated)
	£	£
Recurrent Grant		
RfR A	308,000	295,000
Grant used for minor capital items	200	1,527
Release of capital grant reserve to match depreciation	8,663	6,727
	316,863	303,254

The amount of grant drawn down and accounted for by the Commission is in accordance with the budget agreed with the Department of Education.

3. OTHER OPERATING INCOME

	2005	2004 (as restated)
	£	£
N.I. Youth Council	4,394	4,410
N.I. Council for Ethnic Minorities	2,589	4,808
Refund	-	26
	<u>6,983</u>	<u>9,244</u>

4. STAFF COSTS

(a) Other than the Chairman whose details are given below, the average number of persons employed by the Commission during the year and staff costs are as follows:

	2005	2004
	Number	Number
Professional/Administrative	6	6
Manual – Domestic	1	1
Total	<u>7</u>	<u>7</u>

(b) The staff costs incurred in respect of the above staff and the Chairman were:

	2005	2004 (as restated)
	£	£
<i>Professional/Administrative</i>		
Wages & salaries	189,414	183,169
Social security costs	15,591	15,286
Other pension costs	8,250	8,076
	<u>213,255</u>	<u>206,531</u>
<i>Manual – Domestic</i>		
Wages & salaries	8,115	8,139
Social security costs	292	306
Other pension costs	373	374
	<u>8,780</u>	<u>8,819</u>
Total	<u>222,035</u>	<u>215,350</u>

(c) Pension costs

The Commission provides retirement benefits to its employees through participation in the Northern Ireland Local Government Officers' Pension Fund. This is a defined benefit scheme which produces its own resource accounts; however, the Commission is unable to identify its share of the underlying assets and liabilities within the fund.

In such cases paragraph 9(b) of Financial Reporting Standard 17 on accounting for retirement benefits requires the Commission to account for pension costs on the basis of contributions actually payable to the Scheme in the year.

The most up to date actuarial valuation of the Scheme was carried out as at 31 March 2004, details of which are available in the Northern Ireland Local Government Officers' Pension Fund Resource Accounts.

For 2004/05, employers' contributions of £8,623 (2003/04: £8,450) were payable to the Scheme at 4.6% of pensionable salary. From 1 April 2005 this rate has increased as a result of the latest actuarial valuation to 8.5%. The contribution rates reflect benefits as they are accrued, not when the costs are actually incurred, and reflect past experience of the Scheme.

5. EMOLUMENTS OF SENIOR POSTHOLDERS AND MEMBERS

SENIOR POST HOLDERS

	Salary	Benefits in kind (Note a)	Real increase in pension at 65	Total accrued pension at 65 at 31/03/05 (Note b)	Value of cash equivalent transfer at 1/04/04	Value of cash equivalent transfer at 31/03/05	Real increase in cash equivalent transfer value during year
	£		£	£	£	£	£
Mrs P Weir <i>Chief Executive</i>							Consent for disclosure withheld

The Chief Executive is paid on the Education and Library Board's Assistant Senior Education Officers scale NJC pts 64 – 67.

Notes:

- a** No benefits in kind were received.
- b** For the above member of the NILGOSC Pension Scheme, a lump sum equal to three times the accrued pension at 31 March 2005 is also payable on retirement.

COMMISSION MEMBERS

The total emoluments (incl. Honoraria) of the Chairman were £5,973 (2004: £5,856). The remaining 13 Commission members do not receive emoluments.

6. OTHER OPERATING EXPENSES (Including VAT, where relevant)

	2005	2004 (as restated)
	£	£
Travelling & Subsistence - Officers	6,148	6,608
Members	291	478
Rent, Rates and Insurance	33,616	33,106
Hospitality	2,677	1,386
Conferences, Courses and Training	3,687	4,863
Service Charge, Elect, Cleaning, Eye Tests/Advert	11,221	9,749
Maintenance and Repairs	316	799
Minor Capital Items	200	1,527
Maintenance Contract	822	1,012
Printing, Stationery and Office Requisites	19,344	11,115
Telephone and Postage	7,038	8,478
Miscellaneous	4,095	3,972
Internal Audit Services	2,335	3,314
Accountancy Services	2,761	-
Consultancy and Research	1,982	3,384
	96,533	89,791

Other operating expenses above include:

	2005	2004 (as restated)
	£	£
Operating leases - hire of machinery	1,839	1,839
Operating leases - property	21,370	21,370
	23,209	23,209

7. NOTIONAL COSTS

	2005	2004 (as restated)
	£	£
External auditor's remuneration	3,200	2,900
Use of capital	649	559
	3,849	3,459

The Commission bases the cost of capital calculation on the total assets less total liabilities. The cost of capital percentage for the year ended 31 March 2005 is 3.5% (2004:3.5%).

8. INTRA GOVERNMENT BALANCES

As a minor body, the Commission is exempt from the requirements of the Whole of Government accounts.

9. INTEREST PAYABLE

The Commission did not pay any interest during the year.

10. TANGIBLE FIXED ASSETS

	Computers	Fixtures & Fittings	TOTAL
Cost	£	£	£
At 1 April 2004 (as restated)	22,710	5,649	28,359
Additions	791	-	791
At 31 March 2005	23,501	5,649	29,150
Depreciation			
At 1 April 2004 (as restated)	5,839	2,961	8,800
Charge for period	7,684	979	8,663
At 31 March 2005	13,523	3,940	17,463
Net Book Value at 31 March 2005	9,978	1,709	11,687
Net Book Value at 31 March 2004 (as restated)	16,871	2,688	19,559

The Commission owns all the above assets. Should fixed assets be sold, proceeds from the sale can only be retained with the approval of the Departments and otherwise must be surrendered to the Department of Education.

11. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2005	2004 (as restated)
	£	£
Prepayments and accrued Income	4,271	3,642
	<u>4,271</u>	<u>3,642</u>

12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2005	2004 (as restated)
	£	£
Accruals and deferred income	3,094	1,072
	<u>3,094</u>	<u>1,072</u>

13. INCOME AND EXPENDITURE RESERVE

	2005	2004 (as restated)
	£	£
At 1 April 2004	4,600	3,970
Amount transferred (from)/ to Income and Expenditure Account	(3,385)	630
At 31 March 2005	<u>1,215</u>	<u>4,600</u>

14. CAPITAL GRANT RESERVE

	2005	2004 (as restated)
	Total	Total
	£	£
At 1 April 2004	19,559	3,818
Capital grant received re additions to tangible fixed assets	791	22,468
Release of capital grants re depreciation	(8,663)	(6,727)
At 31 March 2005	<u>11,687</u>	<u>19,559</u>

15. NOTES TO THE CASH FLOW STATEMENT**(i) Reconciliation of operating deficit to cashflow from operating activities**

	2005	2004 (as restated)
	£	£
Deficit for the year	(7,234)	(2,829)
<i>Adjust for:</i>		
Depreciation (note 10)	8,663	6,727
Capital grant release - depreciation (note 14)	(8,663)	(6,727)
Notional costs (note 7)	3,849	3,459
(Increase)/decrease in prepayments & accrued income	(629)	702
Increase in accruals and deferred income	2,022	662
<i>Net cash (outflow)/ inflow from operating activities</i>	<u>(1,992)</u>	<u>1,994</u>

(ii) Reconciliation of net cash (outflow)/inflow to movement in net funds

	2005	2004 (as restated)
	£	£
Cash at bank and in hand at start of year	2,030	36
Net cash (outflow)/inflow	<u>(1,992)</u>	<u>1,994</u>
Cash at bank and in hand at end of year	<u>38</u>	<u>2,030</u>

16. RELATED PARTY TRANSACTIONS

The Staff Commission for Education and Library Boards is a Non-Departmental Public Body sponsored by the Department of Education (DE). DE is regarded as a related party. During the year, the Commission has had various material transactions with DE and with other entities for which the Department of Education is regarded as the parent Department. These include:

- the Belfast Education and Library Board,
- the North Eastern Education and Library Board,
- the South Eastern Education and Library Board,
- the Southern Education and Library Board,
- the Western Education and Library Board.

During the year, none of the Commission members or members of the senior management team have undertaken any material transactions with the Commission. The information contained in the accounts of the Staff Commission relevant to the Department of Education is included in the Resource Accounts of the Department of Education, which are published separately.

17. FINANCIAL COMMITMENTS

	2005	2004
	£	£
The Commission had the following annual rental financial commitments:		
In respect of a property lease expiring on 31 March 2005	*	21,370
In respect of office equipment leases:		
- lease expiring within 0-1 years	-	-
1-2 years	564	-
2-5 years	1,275	1,839
	<u>1,839</u>	<u>1,839</u>

* In April 2005 the property lease, which expired on 31 March 2005, was renegotiated until 31 March 2010 at an annual rental of £22,250.

18. FINANCIAL INSTRUMENTS

Because of the largely non-trading nature of its activities and the way in which it is financed, the Commission is not exposed to the degree of financial risk faced by business entities. The Commission has no powers to borrow or invest surplus funds and financial assets and liabilities are generated by day-to-day operational activities and are not held to change the risks facing the Commission in undertaking its activities.

Liquidity Risk

The Commission's net revenue resource and capital expenditure requirements are largely financed by grants from its sponsoring department. The Commission is not, therefore, exposed to significant liquidity risks.

Interest Rate Risk

The Commission's financial assets and liabilities do not carry interest. The Commission is not, therefore, exposed to significant interest rate risk.

Foreign Currency Risk

The Commission's exposure to foreign currency risk is not significant. Foreign currency income and expenditure are negligible.

19. FINANCIAL TARGET

The Commission's only financial target for 2004-2005 was to contain expenditure within the resource allocation approved by the Department. This has been achieved.

APPENDIX – ACCOUNTS DIRECTION

ACCOUNTS DIRECTION GIVEN BY THE DEPARTMENT OF EDUCATION, WITH THE APPROVAL OF THE DEPARTMENT OF FINANCE AND PERSONNEL, IN ACCORDANCE WITH SCHEDULE 2 PARAGRAPH 6 OF THE EDUCATION AND LIBRARIES (NI) ORDER 2003


The annual accounts shall give a true and fair view of the Income and Expenditure and cash flows for the financial year, and the state of affairs as at the year end. Subject to this requirement the Staff Commission for Education & Library Boards shall prepare accounts for the financial year ended 31 March 2005 and subsequent financial years in accordance with:

- a. Non-Departmental Public Bodies Annual Reports and Accounts Guidance;
- b. Other guidance which the Department of Finance and Personnel may issue from time to time in respect of accounts which are required to give a true and fair view;
- c. Any other specific disclosures required by the Department except where agreed otherwise with the Department of Finance and Personnel, in which case the exception shall be described in the notes to the accounts.

Date of Submission

The accounts shall be submitted to the Comptroller and Auditor General by 30 June immediately following the end of the financial year.

Signed by authority of the Department of Education for Northern Ireland


.....

Dated 12 April.2005

APPLICATION OF THE ACCOUNTING AND DISCLOSURE REQUIREMENTS OF THE COMPANIES (NORTHERN IRELAND) ORDER 1986 AND ACCOUNTING STANDARDS

Companies (Northern Ireland) Order 1986

1. The disclosure exemptions permitted by the Companies (Northern Ireland) Order 1986 shall not apply to the Commission unless specifically approved by the Department of Finance and Personnel.
2. The Companies (Northern Ireland) Order 1986 requires certain information to be disclosed in the Directors' Report. To the extent that it is appropriate the information relating to the Commission shall be contained in the foreword.
3. The Commission is not required to provide the additional information required by paragraph 33(3) of Schedule 4 to the Companies (Northern Ireland) Order 1986.
4. The foreword and receipts and payments account shall be signed by the Accounting Officer and dated.

Accounting Standards

5. The Commission is not required to include a note showing historical cost profits and losses as described in FRS3.

ADDITIONAL DISCLOSURE REQUIREMENTS

1. The foreword shall, inter alia:
 - a. state that the accounts have been prepared in a form directed by the Department with the approval of the Department of Finance and Personnel in accordance with Schedule 15 of the Education and Libraries (NI) Order 1986;
 - b. include a brief history of the Commission and its statutory background.
2. The notes to the accounts shall include details of the key corporate financial targets set by the Department together with the performance achieved.

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