

SCHOOL STANDARDS AND FRAMEWORK ACT 1998

Account, prepared pursuant to Schedule 1, para 7(1) of the School Standards and Framework Act 1998, of the Telford and Wrekin Education Action Zone for the period ended 30 November 2004, together with the Comptroller and Auditor General's Certificate and Report thereon. (In continuation of House of Commons Paper No. 1198 of 2003-2004)

Presented pursuant to School Standards and Framework Act 1998, Sch. 1, s 11, para 7(3)

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# Telford and Wrekin Education Action Zone Account 1 April 2004 to 30 November 2004

ORDERED BY THE HOUSE OF COMMONS TO BE PRINTED 23 FEBRUARY 2005

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## Legal and Administrative Information

### Trustees

Professor Gerald Bennett	University of Wolverhampton
Doug Boynton	TCAT
Kay Cheshire	Charlton School
Graham Clark (Chair)	New College
Vivienne Evans	Thomas Telford School
Graham Harkness	Ercall Wood School
Mike Ferriday	Telford Utd FC
Sarah-Jane Smith	Shropshire Star
Alastair Flint	Bourneville Village Trust
Jonathan Winfield	Fujitsu
Nick Jarman	Windsor & Co
Richard Jeary	Shropshire Education Business Partnership
Paul Fitzsimmons	BT
Michael Vanns	Ironbridge Gorge Museum
Professor Steve Molyneux	Microsoft Ltd
David Downey	LEA
Alan Moss	DfES
Roger Hargreaves	Ricoh UK Products Ltd
Beryl Mound	Aqueduct Primary School
Carole Williams	Barn Farn Infant School
Erica Aston	Brindleyford Primary School
Alison Lamputt	Brookside Primary School
Jessie Gupta	Captain Webb Primary School
Pam Defeu	Dawley CE Primary School (from 1 April 2004)
Will Brittain	Ercall Junior School
Kate Whittaker	Hadley Infant School (from 1 April 2004)
Mike Jones	Hadley Junior School
Peter Bailey	Holmer Lake Primary School
Paul Sanderson	Ladygrove Primary School
Lee Ferriday	Lawley Primary School
Roy Whitfield-Percy	Langely Junior School (until August 2004)
Mandie Heywood	Langley St Leonard's (from 1 September 2004)
Ann Hughes	Malinslee Primary School
Judi Willerton	Orleton Lane Infant School (until August 2004)
Cathy Hobbs	Park Junior School (until August 2004)
Debbie Cawte	Queenswood Primary School
Janet Mitchell	Stirchley Primary School
Lorraine Campbell	St Leonard's Infant School (until August 2004)
Cathy Hobbs	Wrekin View Primary (from 1 September 2004)
Jan Cousins	Three Oaks Primary School
Angela Valentini	Mount Gilbert Special School
Alistair Bates	Southall Special School
Una Van-den-berg	The Bridge Special School
John Sullivan	Orleton Park Secondary School
Neil Stonehouse	Phoenix Secondary School
Jane Woodall	Lord Silkin Secondary School

**Executive Board Committee**

Graham Clark (Chair)  
Erica Aston  
David Downey  
Jane Woodall  
Richard Jeary  
Una Van-den-Berg  
Jan Cousins

**Finance and Resources Committee**

Paul Sanderson (Chair)  
Beryl Mound  
Roy Whitfield-Percy (until August 2004)  
Neil Stonehouse  
Jan Cousins

**Project Directors**

Malcolm Boulter  
Richard Studd

**Administrator**

Ella Wallsworth

**EAZ Office**

c/o Ricoh UK Products Ltd  
Priorslee  
Telford  
TF2 9NS

**Auditors**

Comptroller and Auditor General  
National Audit Office  
157-197 Buckingham Palace Road  
London  
SW1W 9SP

**Bankers**

HBSC Bank Plc  
137 Thetford Chase  
Town Centre  
Telford  
TF3 4AN

**Solicitors**

Legal Services Business Unit  
PO Box 213  
Civic Offices  
Telford  
TF3 4LD

## Report of the Trustees

The Trustees present their report and the audited financial statements for the period ended 30 November 2004.

### Constitution and principal activities

The Forum is a corporate body and exempt charity established on 1 December 1999 under the 1998 School Standards and Framework Act. The Forum does not have a share capital. This act and its associated regulations are the primary governing documents of the Forum. Trustees of the Forum were nominated by Telford and Wrekin LEA and subsequently confirmed by the Secretary of State for Education and Skills in the Statutory Instrument.

The principal activity of the Forum is to improve standards within the schools that are part of its Education Action Zone.

In accordance with the Act the Forum has adopted an action plan approved by the Secretary of State for Education and Skills. The action plan's main objectives are summarised in a mission statement as follows

'The Telford and Wrekin Education Action for Achievement Zone is committed to improving the life chances of the pupils it serves by raising attainment, supporting families and fostering social inclusion.'

The action plan contains 13 individual strategic plans covering the three programme areas identified in the mission statement. Each has been costed and the overall discipline of the plan ensures each project is monitored and evaluated against the targets set for it and that links with other projects and initiatives are identified and sustained. Financial monitoring is achieved by regular reporting to the Executive Board and to the DfES.

### Future prospects

Under the 1998 School Standards and Framework Act the Education Action Zone was given a statutory life of no more than five years. As this period was completed on 30 November 2004 the Secretary of State for Education and Skills has passed an order closing the Zone with effect from this date.

### Going concern

In view of the cessation of the Forum's activities on 30 November 2004 the Trustees no longer consider the preparation of the accounts on a going concern basis to be appropriate. Upon closure the Zone's assets and liabilities have been transferred to the Telford and Wrekin Excellence Cluster at net book value. No adjustments have been necessary to the net book values of assets held immediately prior to closure.

### Organisation and objectives

The sole activity of the Forum is the operation of Telford and Wrekin EAZ.

The operational management structure of the EAZ consists of two joint project directors. These two posts constitute the EAZ Senior Management Team that reports to the Forum. The aim of the management structure is to involve schools and business partners and encourage involvement in decision making at all levels.

The present Trustees of the EAZ are set out on pages 2 and 3. All the Trustees were appointed from 1 January 2000 and have served since with the exception of those indicated.

## Developments and review of the period

The final eight months of operation has seen the Forum as active as ever; indeed, continued high levels of sponsorship have ensured pleasing levels of funding for key initiatives which are clearly helping to make a difference. The Forum is particularly satisfied that the sponsorship target of £1,250,000 over five years has been surpassed, thus ensuring that the total eligible funding from the DfES has been claimed.

An important factor in the success of the Zone has been partnership working with other agencies especially in the business and voluntary sectors. A Service Level Agreement with Business In The Community has been increasingly useful over the life of the Zone in contributing to secondary school curriculum diversity. During the last eight months this has led to a range of activities combined with Excellence Challenge supporting the development of examination modules, helping to widen participation so that greater numbers have accessed Further Education. These activities have also helped to generate greater awareness of the workplace. Now that solid foundations have been laid with the business sector, schools should be able to build on and sustain the initiative.

A similar Service Level Agreement with the charity Volunteer Reading Help has seen more than 100 trained volunteers visiting primary schools on a regular basis to support some of those children for whom reading can be a problem. This initiative too can be sustained quite easily.

The additional funds generated have enabled the Forum to increase our allocation to schools causing concern and these have been spent in consultation with both officers from Telford and Wrekin LEA and advisers from Shropshire Education Services. School Review meetings, for which the Project Directors are key personnel, ensure that school Raising Achievement Plans link specific school needs to local and national, as well as EAZ initiatives. These partnerships have been demanding and have helped to raise expectations.

However, it is in the area of learning styles that the EAZ has made the greatest impact and there are some early indications that it has contributed to raised improvement in literacy at Key Stage (KS) 1 and KS2. Some 350 teachers across EAZ schools have received three days training over the last eighteen months and advisers report significant levels of enthusiasm as well as more focused teaching in schools. The Project Directors have worked with the LEA to disseminate this work and have made a strong contribution to the LEA's post EAZ policy on sustaining the initiative.

In summary, the Forum has ensured that the Zone has left a legacy of successful partnership working, has helped to raise standards, has raised expectations, improved attendance, reduced exclusions, contributed to broadening the curriculum particularly at KS4 and has introduced new understandings about how children learn. Many of these achievements will be built upon by the successor Excellence Cluster as it implements its own development plan.

## Operating and financial review

The financial statements have been prepared in accordance with current statutory requirements and the Forum's governing documents.

Most of the EAZ's income is obtained from the DfES in the form of recurrent grants the use of which is restricted to particular purposes. The grants received during the period to 30 November and the associated expenditure are shown as restricted funds in the statement of financial activities. The Zone was able to call on £233,612 in matched funding in the year to support its activities.

During the period the EAZ received other restricted grants from the DfES and donations from commercial sponsors, the details of which are in notes 3 and 5. The donations have been given to the EAZ to assist it to achieve its Action Plan and have been fully expended.

Expenditure for the period was covered by grants from the DfES and other income and the excess of resources expended over incoming resources for the eight months was £89,000.

Funding of £36,000 was received for Excellence Challenge projects. This was applied as agreed in the detailed plan approved by the DfES.

At 30 November 2004 the net book value of fixed assets was £4,000 and movements in tangible fixed assets are shown in note 12 to the financial statements. The assets have been transferred to the Telford and Wrekin Excellence Cluster for ongoing use in providing support services to pupils in associated schools.

## Fund review

When the EAZ ceased to operate on 30 November 2004 its fund balances were nil. Fund balances existing prior to this date were utilised in fulfilment of the Zone's objectives. At cessation £26,000 was transferred to Telford and Wrekin LEA, which has been nominated as successor body committed to overseeing any outstanding matters. This included £20,000 which was received very late from DfES. This amount has not been included in the cost of termination as it has been allocated to schools as Grants and will be paid to them by the Nominated Successor Body (NSB) after validation by Zone staff. To achieve its Action Plan objectives the EAZ remained dependent on the provision of grants from both the DfES and commercial sponsors.

## Connected organisations

The EAZ is working closely with its partnership schools to achieve the Forum's objectives. The schools are

### Primary schools

Aqueduct Primary  
Barn Farm Infant  
Brindleyford Primary  
Brookside Primary  
Captain Webb Primary  
Dawley CE Primary  
Ercall Junior  
Hadley Infant  
Hadley Junior  
Homer Lake Primary  
Ladygrove Primary  
Langley Junior \*  
Lawley Primary  
Malinslee Primary  
Orleton Lane Infant \*  
Park Junior \*  
Queenswood Primary  
St Leonard's Infant \*  
Stirchley Primary  
Three Oaks Primary

### Secondary schools

Lord Silkin Secondary  
Orleton Park Secondary  
Phoenix Secondary

### Special schools

Mount Gilbert Special  
Southall Special  
The Bridge Special



- \* These four schools were amalgamated on 1 September 2004 to form Langley St Leonard's Primary and Wrekin View Primary. They received EAZ funding on an individual basis until 31 August 2004 and funding as new schools from 1 September 2004.

Various organisations of a business and private sector nature have acted as sponsors of the Forum and have made donations to assist the Forum in achieving its objectives. A schedule of sponsors and their contributions is included in the notes to the accounts at note 5.

The Forum has contracted with Telford and Wrekin LEA to provide financial support, personnel and payroll services; the authority has also provided support through its Sports Development Unit. Assistance with the Zone's activities has been received from staff at both New College and The Thomas Telford School.

### Post balance sheet events

No events have occurred since the balance sheet date that effect the financial statements.

The Zone ceased all activities at the end of its statutory life on 30 November 2004. At this date it transformed into the Telford and Wrekin Excellence Cluster. Expenditure for the period ended 30 November 2004 included redundancy costs of £10,800 relating to four members of staff.

### Risk management

In 2001 the Trustees carried out a detailed review of the charity's activities and produced a comprehensive strategic plan setting out the major opportunities available to the Zone and the risks to which it is exposed. This was revised in March 2003.

The Trustees monitor progress against the strategic objectives set out in the plan at each quarterly meeting and a comprehensive review of the plan is carried out annually. As part of this process, the Trustees have implemented a risk management strategy which comprises

- an annual review of the risks which the charity may face; and
- the establishment of systems and procedures to mitigate those risks identified in the plan and the implementation of procedures designed to minimise any potential impact on the charity should any of those risks materialise.

The revised risk management plan has again been reviewed by the Forum and necessary revisions were submitted to Action Forum on 23 June 2004.

## Statement on Internal Control

### a Maintenance of internal controls

As Trustees, we have responsibility for maintaining a sound system of internal control that supports the achievement of the Forum's policies, aims and objectives whilst safeguarding the public funds and assets for which we are responsible, in accordance with the responsibilities assigned to us in our Financial Memorandum and Government Accounting.

The system of internal control 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.

The system of internal control is based on an ongoing process designed to identify the principal risks to the achievement of Forum policies, aims and objectives, to evaluate the nature and extent of those risks and to manage them efficiently, effectively and economically.

This process was put in place during the year ended 31 March 2002 and has continued up to the date of approval of this annual report and accounts. It accords with Treasury guidance.

As the Forum ceased on 30 November 2004 the system of internal control reflected the requirement to identify, evaluate and mitigate the principal risks associated with closure, including

- loss of key staff;
- failure to identify significant residual liabilities; and
- ensuring the appropriate transfer of the Zone's assets for future use.

### b Review of controls

As Trustees, we also have responsibility for reviewing the effectiveness of the system of internal control. In 2001-2002 the Forum established the following processes

- the implementation of procedures designed to minimise any potential impact on the charity should any of those risks materialise;
- procedures for monitoring progress against the strategic objectives set out in the plan at regular meetings (e.g. quarterly);
- a comprehensive annual review of the plan, including a review of the risks which the Forum may face; and
- the allocation of risk ownership, including the role of the Forum, sub-committees and Project Director.

Our review of the effectiveness of the system of internal control is informed by comments made by the external auditors in their management letter and other reports.

## Statement of Trustees' responsibilities for the Financial Statements

Under the School Standards and Framework Act 1998, the Trustees are required to prepare financial statements for each financial period in the form and on the basis determined by the Secretary of State with the approval of the Treasury. In preparing these financial statements, the Trustees have

- selected suitable accounting policies and applied them consistently;
- made judgements and estimates that are reasonable and prudent;
- followed applicable accounting standards; and
- prepared the financial statements on the basis that the Forum's activities were ceasing.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the Forum and enable them to ensure that the financial statements comply with the HM Treasury's Accounts Direction. They are also responsible for safeguarding the assets of the Forum and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees have a responsibility to ensure that the Forum's accounting records and system of internal financial control for the relevant financial period comply with the obligations placed on the Forum by the Secretary of State for Education and Skills.

### Auditors

The auditor, the Comptroller and Auditor General, is appointed under the terms of the 1998 School Standards and Framework Act.

### Approval

The report was approved by the Trustees on the 24 November 2004.

*Graham Clark*  
Chairman

6 January 2005

## 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 12 to 27 under the School Standards and Framework Act 1998. These financial statements have been prepared under the historical cost convention as modified by the revaluation of certain fixed assets and the accounting policies set out on pages 16 and 17.

### Respective responsibilities of the Trustees and Auditor

As described on page 9 the Trustees are responsible for the preparation of the financial statements and for ensuring the regularity of financial transactions. The Trustees are also responsible for the preparation of the Trustees' Annual Report. My responsibilities, as independent auditor, are established by statute and I have regard to the standards 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 School Standards and Framework Act 1998 and directions made thereunder by the Secretary of State for Education and Skills, whether in all material respects the expenditure and income have been applied to the purposes intended by Parliament and whether the financial transactions conform to the authorities which govern them. I also report if, in my opinion, the Trustees' Annual Report is not consistent with the financial statements, if the Forum has not kept proper accounting records, or if I have not received all the information and explanations I require for my audit.

I review whether the statement on page 8 reflects the Forum's compliance with HM Treasury's guidance 'Corporate governance: statement on the system of internal control'. I report if it does not meet the requirements specified by the 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 Trustees' Statement on Internal Control covers all risks and controls. I am also not required to form an opinion on the effectiveness of the Zone'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 Trustees in the preparation of the financial statements, and of whether the accounting policies are appropriate to the Zone'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 the financial transactions 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.

Following the passing of the Telford and Wrekin Education Action Zone (Dissolution) Order 2004, the Zone ceased to exist with effect from 30 November 2004. Accordingly as explained in the Trustees' Report and note 1 to the accounts, the financial statements have been prepared on the basis that the Zone is no longer a going concern. My opinion is not qualified in this respect.

## Opinion

In my opinion

- the financial statements give a true and fair view of the state of affairs of the Telford and Wrekin EAZ at 30 November 2004 and of its incoming resources, application of resources and cash flows for the period then ended and have been properly prepared in accordance with the School Standards and Framework Act 1998 and directions made thereunder by the Secretary of State for Education and Skills; and
- in all material respects the expenditure and income have been applied to the purposes intended by Parliament and the financial transactions conform to the authorities which govern them.

I have no observations to make on these financial statements.

*John Bourn*  
Comptroller and Auditor General

28 January 2005

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

## Statement of Financial Activities for the period ended 30 November 2004

	Notes	Unrestricted funds	Restricted funds			Total 30 November 2004 £000	Total 2003-2004 £000
		£000	DfES £000	Other £000	Fixed assets £000		
<b>Incoming resources</b>							
DfES grants receivable	2,3	0	700	0	0	700	1,009
Other government grants receivable	4	0	0	0	0	0	0
Private sector contributions	5	110	0	11	0	121	305
Public sector contributions	5	4	0	0	0	4	29
Other income	6	1	0	0	0	1	3
Amortisation transfer		0	0	0	0	0	0
<b>Total incoming resources</b>		115	700	11	0	826	1,346
<b>Resources expended</b>							
Costs of generating funds	7	48	0	0	0	48	67
<b>Net incoming resources for charitable application</b>		67	700	11	0	778	1,279
<b>Charitable expenditure</b>							
<i>Costs in furtherance of charitable objectives</i>							
Provision of education	7	0	41	7	0	48	80
Education support costs	7	67	205	4	0	276	595
Grants payable	7	0	393	0	0	393	474
Management and administration	7	0	99	0	6	105	142
Cost of termination of operations	8	0	41	0	4	45	0
<b>Total charitable expenditure</b>		67	779	11	10	867	1,291
<b>Total resources expended</b>		115	779	11	10	915	1,358
<b>Net incoming/(outgoing) resources before transfers</b>							
		0	(79)	0	(10)	0	(12)
Transfers between funds		0	0	0	0	0	0
<b>Net movement in funds</b>		0	(79)	0	(10)	(89)	(12)
Fund balances brought forward at 1 April 2004		0	79	0	10	89	101
<b>Fund balances carried forward at 30 November 2004</b>	16,17	0	0	0	0	0	89

The Statement of Financial Activities analyses all the capital and income resources and expenditures of the EAZ during the period and reconciles the movement in funds. There is no difference in the net movement of funds stated above and its historical equivalent. All items dealt with in arriving at the Movement in Funds for the period to 30 November 2004 relate to discontinued operations.

Further analysis of the income and expenditure for the period is shown on page 13 and the overall financial position at the period end is summarised in the balance sheet on page 14.

*The notes on pages 16 to 27 form part of these accounts.*

## Income and Expenditure Account for the period ended 30 November 2004

	Notes	30 November 2004 £000	2003-2004 £000
<b>Income</b>			
DfES EAZ recurrent grant	2	659	946
DfES EAZ fixed asset grant	2	0	0
Other DfES grants	3	41	63
Other government grants	4	0	0
Private sector contributions	5	121	305
Public sector contributions	5	4	29
Other income	6	1	3
Amortisation/deferred income		0	0
<b>Total income</b>		<b>826</b>	<b>1,346</b>
<b>Charitable expenditure</b>			
DfES EAZ grant expenditure	7	698	958
Other DfES grant expenditure	7	41	63
Other government grant expenditure	7	0	0
Depreciation	7	6	10
Other expenditure	7	77	260
<b>Total charitable expenditure</b>		<b>822</b>	<b>1,291</b>
Costs of generating funds	7	48	67
Costs of termination of operations	8	45	0
<b>Total resources expended</b>		<b>915</b>	<b>1,358</b>
<b>Excess of expenditure over income</b>		<b>(89)</b>	<b>(12)</b>
<b>Net transfers to/from funds</b>			
DfES EAZ fund	16	(79)	(2)
Other restricted funds	16	(10)	(10)
Unrestricted funds	17	0	0
<b>Net movement in funds</b>		<b>(89)</b>	<b>(12)</b>

The Income and Expenditure account is derived from the Statement of Financial Activities on page 12 which, together with the notes to the accounts on pages 16 to 27 provide full information on the movements during the period on all the funds of the Forum.

All items dealt with in arriving at the deficit of income over expenditure for the period to 30 November 2004 relate to discontinued operations.

The Forum has no recognised gains and losses other than those included in the above results and therefore no separate statement of total recognised gains and losses has been presented.

*The notes on pages 16 to 27 form part of these accounts.*

## Balance Sheet as at 30 November 2004

	Notes	<b>30 November 2004 £000</b>	31 March 2004 £000
<b>Fixed assets</b>			
Tangible assets	12	<u>0</u>	<u>10</u>
		<b>0</b>	<b>10</b>
<b>Current assets</b>			
Debtors	13	<u>0</u>	<u>5</u>
Cash at bank and in hand		<u>0</u>	<u>122</u>
		<b>0</b>	<b>127</b>
<b>Creditors: amounts falling due within one period</b>	14	<u>0</u>	<u>48</u>
<b>Net current assets</b>		<b>0</b>	<b>79</b>
<b>Net assets</b>		<b>0</b>	<b>89</b>
<b>Funds</b>			
Restricted funds	16	<u>0</u>	<u>89</u>
Unrestricted funds	17	<u>0</u>	<u>0</u>
		<u><b>0</b></u>	<u><b>89</b></u>

The financial statements were approved by the Forum on 24 November 2004 and signed on its behalf by

*Graham Clark*  
Chairman

6 January 2005



## Cash Flow Statement for the period ended 30 November 2004

	Note	30 November 2004 £000	2003-2004 £000
<b>Operating activities</b>			
<i>Receipts</i>			
Recurrent EAZ grant received from DfES		659	946
Other government grants		41	63
Private sector sponsorship		11	44
Public sector sponsorship		0	10
Other receipts		0	32
		<u>711</u>	<u>1,095</u>
<i>Payments</i>			
Staff costs		114	126
Other cash payments		721	991
		<u>721</u>	<u>991</u>
<b>Net cash (outflow) from operating activities</b>	22	<b>(124)</b>	<b>(22)</b>
<b>Returns on investments and servicing of finance</b>			
Interest received		2	2
Interest paid		0	0
		<u>2</u>	<u>2</u>
<b>Capital expenditure</b>			
Purchase of tangible fixed assets		0	0
Receipts from sale of tangible fixed assets		0	0
		<u>0</u>	<u>0</u>
<b>Financing</b>			
Deferred grant received		0	0
		<u>0</u>	<u>0</u>
		<u>0</u>	<u>0</u>
<b>(Decrease) in cash in the period</b>		<b>(122)</b>	<b>(20)</b>

# Notes to the Financial Statements

## 1 Accounting policies

### *Format of accounts*

The financial statements have been prepared in accordance with applicable Accounting Standards in the United Kingdom, the Statement of Recommended Practice (SORP 2000), 'Accounting and Reporting by Charities' published in October 2000 and the Charities Act 1993. A summary of the principal accounting policies, which have been applied consistently, is set out below.

### *Basis of accounting*

The Forum came to the end of its statutory five year life on 30 November 2004. The Trustees therefore consider it inappropriate to prepare the financial statements on a going concern basis and have reflected this in drawing up the accounts.

### *Recognition of Income*

The annual EAZ grant from the DfES, which is intended to meet recurrent costs and, where specified, to purchase fixed assets, is credited direct to the income and expenditure account as restricted income. Sponsorship monies are credited direct to the income and expenditure account as unrestricted income, as the Forum has discretion in how to apply such contributions to meet its objectives.

### *Contributions in Kind*

In accordance with the Accounts Direction provided by the Department for Education and Skills an income value is attributed to Contributions in Kind from business. These contributions are brought into the accounts at a reasonable estimate of their value to the Forum in the period in which they are receivable. As all gifts in Kind represent expenditure which the Forum would have had to incur, a notional expenditure charge is recorded equal to the value of the Contribution in Kind to the Forum.

### *Grants receivable*

Where other grants have been received these are credited to the income and expenditure account as restricted income.

### *Investment income and interest receivable*

Investment income and interest receivable are included in the financial statements on an accruals basis, and are stated inclusive of related tax credits.

### *Management and administration*

Management and administration costs include expenditure on the administration of the charity and compliance with constitutional and statutory requirements, and an appropriate apportionment of indirect costs.

*Allocation of cost between direct provision of education and other expenditure*

In accordance with the charities SORP expenditure has been analysed between charitable and other expenditure. The only activity undertaken by the EAZ is the operation of Telford and Wrekin EAZ. Items of expenditure which involve more than one cost category have been apportioned on a reasonable, justifiable and consistent basis for the cost category concerned, these include

<b>Cost Category</b>	<b>Staff costs</b>
Basis of apportionment	Time spent

*Tangible fixed assets*

Tangible fixed assets costing more than £2,500 acquired since the Forum was established are included in the accounts at cost, or an estimated value.

Where tangible fixed assets have been acquired with the aid of grants, either from the government or from the private sector, they are included in the balance sheet at cost and depreciated over their expected useful economic life. Such fixed assets are shown within a restricted fund, as the undepreciated balance on that fund is not available to the Forum to spend.

*Depreciation*

Depreciation is provided evenly on the cost of tangible fixed assets on a straight line basis, to write them down to their estimated residual values over their expected useful lives. The principal annual rates used for other assets are

Computer equipment and software	33%
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Depreciation is charged for a full year in both the year of acquisition and the expected year of disposal of fixed assets.

*Resources expended*

Items are included as direct charitable expenditure where, in the view of the Forum, the activities relate to staff costs incurred when in direct contact with pupils.

*Funds structure*

Funds have been designated for restricted and unrestricted purposes. A small cash balance has been transferred to Telford and Wrekin LEA to meet outstanding liabilities following the Zone's closure.

*Taxation*

The Forum is an exempt charity and as such is exempt from Income and Corporation taxes under the provisions of the Income and Corporation Taxes Act 1988. The cost of Value Added Tax incurred by the Forum has been included in the Income and Expenditure Account.

*Pensions*

The full cost of the Forum's pension contributions on behalf of its employees is recognised in the year those contributions are made. The Zone's employees make pension contributions to the Shropshire County Council (SCC) Superannuation Fund. The Zone is obliged to make an employer's contribution, currently at 14.5% of salary. Further details on the SCC scheme are shown at note 15.

**2 DfES EAZ grant**

	<b>30 November 2004 £000</b>	2003-2004 £000
DfES grant received in period	<b>659</b>	946
Carry over from previous period	<b>75</b>	77
<i>Less</i>		
Amounts due from DfES	<b>0</b>	0
Amount used to purchase fixed assets	<b>0</b>	0
Total grant available to spend	<b>734</b>	1,023
Spent in the period	<b>823</b>	948
[Funded from general fund]	<b>(89)</b>	75

The Trustees have not calculated a maximum permitted carry over level as the Zone is no longer a going concern.

**3 Other DfES grants**

	<b>30 November 2004 £000</b>	2003-2004 £000
Excellence challenge	<b>36</b>	54
Schools facing challenging circumstances	<b>0</b>	0
Easter school	<b>0</b>	0
Gifted and talented summer schools	<b>5</b>	9
	<b>41</b>	63

**4 Other government grants**

	<b>30 November 2004 £000</b>	2003-2004 £000
	<b>0</b>	0
	<b>0</b>	0

**5 Business contributions**

	Cash	In Kind	<b>Total</b>	Total
			<b>30 November</b>	2003-2004
	£000	£000	<b>2004</b>	£000
			<b>£000</b>	
<b>Private sector contributions</b>				
BITC	0	13	<b>13</b>	39
BVT	4	0	<b>4</b>	4
Carillion	0	0	<b>0</b>	0
CITB	0	0	<b>0</b>	0
Darwin Shopping Centre, Shrewsbury	0	0	<b>0</b>	4
EDS	0	2	<b>2</b>	7
Epson	0	0	<b>0</b>	2
Holiday Inn	0	0	<b>0</b>	5
HSBC	0	0	<b>0</b>	1
Huck Fastners	0	0	<b>0</b>	0
ICL	0	0	<b>0</b>	0
Lyreco	0	0	<b>0</b>	7
Mansell	0	2	<b>2</b>	0
Mercers' Company	0	0	<b>0</b>	16
NEC	0	1	<b>1</b>	0
New College Staff	0	0	<b>0</b>	2
npower	0	3	<b>3</b>	0
Patshull Park	0	2	<b>2</b>	0
Pioneer Centre	0	0	<b>0</b>	5
Postively Mad	0	0	<b>0</b>	0
Ricoh	7	13	<b>20</b>	33
Severn Trent Water (Arkwright Society)	0	7	<b>7</b>	13
SHARE and SHARE PLUS	0	0	<b>0</b>	20
Shropshire Star	0	48	<b>48</b>	67
Storiesacks	0	2	<b>2</b>	8
Telford Golf and Country Club Hotel	0	0	<b>0</b>	0
Thomas Telford Online	0	0	<b>0</b>	12
UI (businessdynamics)	0	0	<b>0</b>	0
VRH	0	4	<b>4</b>	22
West Midlands Coop	0	0	<b>0</b>	0
Work Placements with various firms/organisations	0	13	<b>13</b>	38
	<u>11</u>	<u>110</u>	<u><b>121</b></u>	<u>305</u>
<b>Public sector contributions</b>				
Inland Revenue	0	0	<b>0</b>	13
New College	0	1	<b>1</b>	1
Shropshire Advisory Service	0	3	<b>3</b>	5
Telford College of Arts & Technology	0	0	<b>0</b>	0
Telford and Wrekin Council	0	0	<b>0</b>	0
West Midlands Arts	0	0	<b>0</b>	10
	<u>11</u>	<u>114</u>	<u><b>125</b></u>	<u>334</u>

In addition to the above, the Zone received assistance from various volunteers valued at £8,910 which has generated an equivalent sum in matched funding.

**6 Other income**

	<b>30 November 2004 £000</b>	2003-2004 £000
Interest receivable	<b>1</b>	2
Sundry income	<b>0</b>	1
	<u><b>1</b></u>	<u>3</u>

**7 Total resources expended**

	Staff	Depreciation	Other	<b>Total 30 November 2004 £000</b>	Total 2003-2004 £000
	£000	£000	£000		
Direct provision of education	0	0	48	<b>48</b>	80
Education support costs	23	0	253	<b>276</b>	595
Grants payable	0	0	393	<b>393</b>	474
Management and administration	60	6	39	<b>105</b>	142
Costs of generating funds	0	0	48	<b>48</b>	67
Costs of termination of operations	27	0	18	<b>45</b>	0
	<u>110</u>	<u>6</u>	<u>799</u>	<u><b>915</b></u>	<u>1,358</u>
<b>Of which</b>					
DfES grant expenditure	83	0	615	<b>698</b>	958
Other DfES grant expenditure	0	0	41	<b>41</b>	63
Other government grant expenditure	0	0	0	<b>0</b>	0
Depreciation	0	6	0	<b>6</b>	10
Other expenditure	0	0	77	<b>77</b>	260
Costs of generating funds	0	0	48	<b>48</b>	67
Costs of termination of operations	27	0	18	<b>45</b>	0
	<u>110</u>	<u>6</u>	<u>799</u>	<u><b>915</b></u>	<u>1,358</u>

## The Zone paid the following grants to schools in the period

School Action*	Plan 1 School Action*	Plan 3 Art and Sport	Plan 4 Special Schools	Plan 5 Secondary Schools	Plan 8 KS1 Initiatives	Programmes				Plan 14 SALLEY	Plan 15 Schools Causing Concern	Total 30 November 2004 £000	Total 2003-2004 £000
						Plan 9 Volunteering Projects	Plan 11 KS2 Numeracy/ EC/LSC	Plan 14 SALLEY	Plan 15 Schools Causing Concern				
Aqueduct Primary	6	0	0	0	1	1	1	1	0	0	2	11	12
Barn Farm Primary	6	0	0	0	1	1	1	0	0	0	0	8	12
Brindleyford Primary	6	0	0	0	1	0	2	2	0	0	0	9	9
Brookside Primary	6	0	0	0	1	1	1	1	0	0	7	16	13
Captain Webb Primary	6	0	0	0	1	1	1	1	0	0	0	9	10
Dawley CE Primary	6	0	0	0	1	1	2	2	0	0	0	10	12
Ercall Junior	6	0	0	0	0	0	2	2	0	0	0	8	8
Hadley Infant	6	0	0	0	1	1	0	0	0	0	0	8	6
Hadley Junior	6	0	0	0	0	0	1	1	0	0	0	7	10
Holmer Lake Primary	6	0	0	0	1	1	1	1	0	0	0	9	10
Ladygrove Primary	6	0	0	0	1	1	1	1	0	0	0	9	9
Langley St Leonards	9	0	0	0	1	0	2	2	0	0	4	16	13
Lawley Primary	6	0	0	0	0	0	1	1	0	0	1	8	9
Malinslee Primary	6	0	0	0	1	0	2	2	0	0	5	14	11
Queenswood Primary	6	0	0	0	1	0	1	1	0	0	7	15	9
Stirchley Primary	6	0	5	0	1	2	1	1	0	0	0	15	19
Three Oaks Primary	6	0	0	0	1	1	1	1	0	0	0	9	11
Wrekin View	10	0	0	0	1	1	1	1	0	0	5	18	16
Lord Silkin Secondary	10	0	0	38	0	0	0	0	0	0	3	51	81
Orleton Park Secondary	9	0	0	38	0	0	0	0	0	0	3	50	85
Phoenix Secondary	9	0	0	38	0	0	0	0	0	0	6	53	77
Mount Gilbert Special	6	0	1	1	0	0	0	0	0	0	4	12	4
Southall Special	9	0	1	1	1	0	0	0	0	0	0	12	12
The Bridge Special	9	0	5	1	1	0	0	0	0	0	0	16	16
	167	0	12	117	17	12	21	21	0	0	47	393	474
Contributions in Kind - various plans **	0	0	0	0	0	9	0	0	0	0	0	9	20
	167	0	12	117	17	21	21	21	0	0	47	402	494

\* This column includes £20,000 received very late in November 2004 from DfES and allocated to schools for use on Project relevant expenditure. It will be paid to schools by Telford and Wrekin LEA, after authorisation by Zone staff.

\*\* This line is in relation to parental volunteering and is not included in the SOFA.

## 8 General expenditure

Included in expenditure in the income and expenditure accounts and in other costs above are

	<b>30 November 2004 £000</b>	2003-2004 £000
Educational supplies and services	<b>512</b>	784
Occupancy costs	<b>9</b>	13
Supplies and services	<b>206</b>	374
Auditor's remuneration	<b>6</b>	7
Miscellaneous (including depreciation)	<b>54</b>	78
Costs of termination of operations	<b>18</b>	0
	<b>805</b>	1,256
		<b>30 November 2004 £000</b>
<b>Costs of termination of operations</b>		
Staff costs arising from Zone closure		<b>22</b>
Payment for ongoing pension liabilities		<b>5</b>
		<b>27</b>
Costs of post Zone services to be provided by Nominated Successor body		<b>1</b>
Transformation consultancy		<b>3</b>
Other costs		<b>10</b>
Net book value of transferred assets		<b>4</b>
		<b>45</b>



## 9 Staff costs

The average number of persons (including senior postholders) employed by the EAZ during

	<b>30 November 2004</b>	2003-2004
Management	<b>1</b>	1
Administration	<b>2</b>	2
<b>Total employees</b>	<b>3</b>	3
	<b>30 November 2004</b>	2003-2004
	<b>£000</b>	£000
<b>Staff costs for the above persons</b>		
Wages and salaries	<b>68</b>	103
Social security costs	<b>5</b>	8
Other pension costs (see note 15)	<b>10</b>	15
Costs associated with Zone closure	<b>27</b>	0
<b>Total staff costs</b>	<b>110</b>	126

Costs associated with Zone closure includes Retainers (£11,000), Redundancy Payments (£11,000), and a payment to secure ongoing Pension Liabilities (£5,000).

No employee earned more than £50,000 during the period 1 April 2004 to 30 November 2004 (2002-2003: None).

## 10 Emoluments of Trustees

	<b>30 November 2004</b>	2003-2004
	<b>£000</b>	£000
Emoluments of Trustees	<b>0</b>	0

The Trustees of the Forum do not receive any payment from the Forum other than the reimbursement of travel and subsistence expenses incurred in the course of their duties.

Travel and subsistence expenses reimbursed in the period to 30 November 2004 totalled £nil.

### *Interests in Transactions*

There are no Trustees who have an interest in supplies made to the Zone.

## 11 Trustees' and Officers' insurance

In accordance with normal commercial practice the Forum has purchased insurance to protect governors and officers from claims arising from negligent acts, errors or omissions occurring whilst on Forum business. The insurance provides cover up to £10,000,000 on any one claim and the cost for the period to 30 November 2004 was £4,182 (2003-2004: £5,555). In common with all zones, Telford and Wrekin EAZ has experienced a severe increase in the cost of cover arising from industry-wide Public Liability claims.

**12 Tangible fixed assets**

	Furniture and equipment £000	Computer equipment and software £000	<b>Total 30 November 2004 £000</b>	Total 2003-2004 £000
<b>Cost acquired since incorporation</b>				
At 1 April 2004	0	30	<b>30</b>	30
Capital expenditure	0	0	<b>0</b>	0
Disposals	0	0	<b>0</b>	0
<b>At 30 November 2004</b>	<b>0</b>	<b>30</b>	<b>30</b>	<b>30</b>
<b>Depreciation</b>				
At 1 April 2004	0	20	<b>20</b>	10
Charged in period	0	6	<b>6</b>	10
Disposals	0	0	<b>0</b>	0
<b>At 30 November 2004</b>	<b>0</b>	<b>26</b>	<b>26</b>	<b>20</b>
<b>Net book value</b>				
<b>At 30 November 2004</b>	<b>0</b>	<b>4</b>	<b>4</b>	<b>10</b>

The net book value at 9 November 2004 represents fixed assets used for

	Furniture and equipment £000	Computer equipment and software £000	<b>Total 30 November 2004 £000</b>	Total 2003-2004 £000
<b>Charitable purposes</b>				
Educational provision	0	0	<b>0</b>	0
Support services	0	0	<b>0</b>	0
<b>Other purposes</b>				
Management and administration	0	4	<b>4</b>	10
Fundraising	0	0	<b>0</b>	0
	<b>0</b>	<b>4</b>	<b>4</b>	<b>10</b>

**Source of funding for assets acquired**

	<b>Total 30 November 2004 £000</b>	Total 2003-2004 £000
Private sector capital sponsorship	<b>0</b>	0
	<b>0</b>	0
	<b>£000</b>	
Net book value of assets transferred to Excellence Cluster upon Zone closure	<b>4</b>	

**13 Debtors**

	<b>30 November 2004 £000</b>	2003-2004 £000
Prepayments	<b>0</b>	4
Sundry debtors	<b>0</b>	1
	<b>0</b>	5

**14 Creditors: Amounts falling due within one year**

	<b>30 November 2004 £000</b>	2003-2004 £000
Taxation and social security	<b>0</b>	4
Sundry creditors	<b>0</b>	36
Accruals	<b>0</b>	8
	<b>0</b>	48

**15 Pensions and similar obligations**

	<b>30 November 2004 £000</b>	2003-2004 £000
<b>Other pension costs comprise</b>		
Defined benefit scheme - regular cost	<b>10</b>	15

The Zone's employees belong to the Shropshire County Council Superannuation Scheme which is a defined benefit scheme and is funded, the assets being held in separate Trustee administered funds.

The cost of pensions is assessed every three years in accordance with the advice of an independent qualified actuary using the projected unit method.

The date of the last full valuation was 31 March 2004 at which date the scheme was 83% funded. The Zone has continued to make employer contributions at the rate of 14.5%.

The following provisional information is provided in respect of the scheme valuation at 31 March 2004.

**Financial assumptions in the most recent valuation**

	%
Rate of price inflation	2.80
Rate of increase in salaries	4.25 - 4.55
Rate of increase in pensions	2.5 - 2.8
Rate of discount for scheme liabilities	4.60
Rate of return on investments	5.6 - 7.1
Value of assets	£621.7m

(A one-off payment was made in 2002-2003, with DfES approval, to meet the estimated cost of ongoing pension liabilities for the Zone's employees. A further top-up payment is included at £4,790, in the salary element of Costs of Termination of Operations - see note 9).

**16 Restricted funds**

The incoming funds of the EAZ comprise the following balances of grants to be applied for specific purposes

	Balance at 1 April 2004 £000	Incoming resources £000	Expenditure gains, losses and transfers £000	<b>Balance 30 November 2004 £000</b>	Total 31 March 2004 £000
DfES recurrent grant	79	0	(79)	<b>0</b>	79
Other	10	0	(10)	<b>0</b>	10
	<u>89</u>	<u>0</u>	<u>(89)</u>	<u><b>0</b></u>	<u>89</u>

DfES EAZ recurrent grant must be used for the normal running costs of the EAZ including salaries and related costs, overheads, repairs and maintenance and insurance. The EAZ is allowed to carry forward up to 10% of the grant for programme expenditure and 2% of grant for administrative expenditure.

**17 Unrestricted funds**

	<b>30 November 2004 £000</b>	2003-2004 £000
Brought forward at 1 April 2004	<b>0</b>	0
Excess of income over expenditure/transfers	<b>0</b>	0
<b>Carried forward at 30 November 2004</b>	<u><b>0</b></u>	<u>0</u>

**18 Analysis of net assets between funds**

Fund balances at 30 November 2004 are represented by

	Unrestricted funds £000	Restricted funds £000	<b>Total 30 November 2004 £000</b>	Total 2003-2004 £000
Tangible fixed assets	0	0	<b>0</b>	10
Current assets	0	0	<b>0</b>	127
Current liabilities	0	0	<b>0</b>	(48)
Deferred income	0	0	<b>0</b>	0
	<u>0</u>	<u>0</u>	<u><b>0</b></u>	<u>89</u>

**19 Capital commitments**

	<b>30 November 2004 £000</b>	2003-2004 £000
Contracted for, but not provided in the accounts	<b>0</b>	0
Authorised by Trustees, but not yet contracted	<b>0</b>	0

**20 Lease commitments**

	<b>30 November 2004 £000</b>	2003-2004 £000
<b>Operating leases</b>		
The payments which the Forum is committed to make in the next period for operating leases		
Within one period	<b>0</b>	0
One to five periods	<b>0</b>	0

**21 Contingent liabilities**

In the event, during the period of the Funding Agreement, of the sale or disposal by other means, of any asset for which a DfES grant was received, the Forum shall if it does not re-invest the proceeds, repay to the Secretary of State for Education and Skills the same proportion of the proceeds of the sale or disposal as equates with the proportion of the original cost met by the Secretary of State.

Upon termination of the Funding Agreement, whether as a result of the Secretary of State or the Forum serving notice, the Forum may repay to the Secretary of State sums determined by reference to

- the value at that time of the EAZ's assets held for the purpose of the Forum; and
- the extent to which expenditure incurred in providing those assets was met by payments by the Secretary of State under the Funding Agreement.

As at 30 November 2004 there were no contingent liabilities (nil at 31 March 2004).

**22 Reconciliation of net incoming resources to net cash inflow from operating activities**

	<b>30 November 2004 £000</b>	2003-2004 £000
Net (outgoing)/incoming resources	<b>(89)</b>	(12)
Interest received	<b>(2)</b>	(2)
Depreciation	<b>6</b>	10
Transfer of fixed assets	<b>4</b>	0
Private sector contribution as capital equipment	<b>0</b>	0
Decrease in debtors	<b>5</b>	26
(Decrease) in creditors	<b>(48)</b>	(44)
<b>Net cash (outflow) from operating activities</b>	<b>(124)</b>	(22)

## Accounts Direction given by the Secretary of State for Education and Skills, with the approval of the Treasury, in accordance with the School Standards and Framework Act

- 1 The Education Action Zone shall prepare accounts for the financial year ended 31 March 2000 and subsequent financial years comprising
  - a a Trustees' Report;
  - b a statement of financial activity and an income and expenditure account;
  - c a balance sheet;
  - d a cash flow statement; and
  - e a statement of total recognised gains and losses,including such notes as may be necessary for the purposes referred to in the following paragraphs.
- 2 The 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 end of the financial year.
- 3 Subject to this requirement, the accounts shall be prepared in accordance with
  - a generally accepted accounting practice in the United Kingdom (UK GAAP), including the provisions of the Statement of Recommended Practice, Accounting by Charities. Forums shall not adopt Financial Reporting Standard, Small Entities;
  - b the disclosure and accounting requirements contained in 'The Fees and Charges Guide' (in particular those relating to the need for appropriate segmental information for services or forms of service provided) and in other guidance which the Treasury may issue from time to time in respect of accounts which are required to give a true and fair view;insofar as these are appropriate to Telford and Wrekin Education Action Zone and are in force for the financial year for which the statement of accounts is to be prepared.
- 4 The statement of financial activity, income and expenditure account and balance sheet shall be prepared under the historical cost convention. Assets and liabilities shall be included in the balance sheet at the following amounts
  - a fixed assets at cost (or valuation) less an appropriate provision for depreciation;
  - b fixed asset investments at market value;
  - c current assets (other than investments) at the lower of cost and net realisable value; and
  - d liabilities at their settlement value.
- 5 The value of contributions from business, both assets and services, should be brought into account at a reasonable estimate of their value to the Forum, i.e. they should be valued at what it would have cost the Forum to have purchased the required asset or service itself.
- 6 This direction shall be reproduced as an appendix to the accounts.

Signed by the authority of the Secretary of State for Education and Skills.

*Barnaby Shaw*  
Head of Standards Division  
Department for Education and Skills

26 February 2002

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