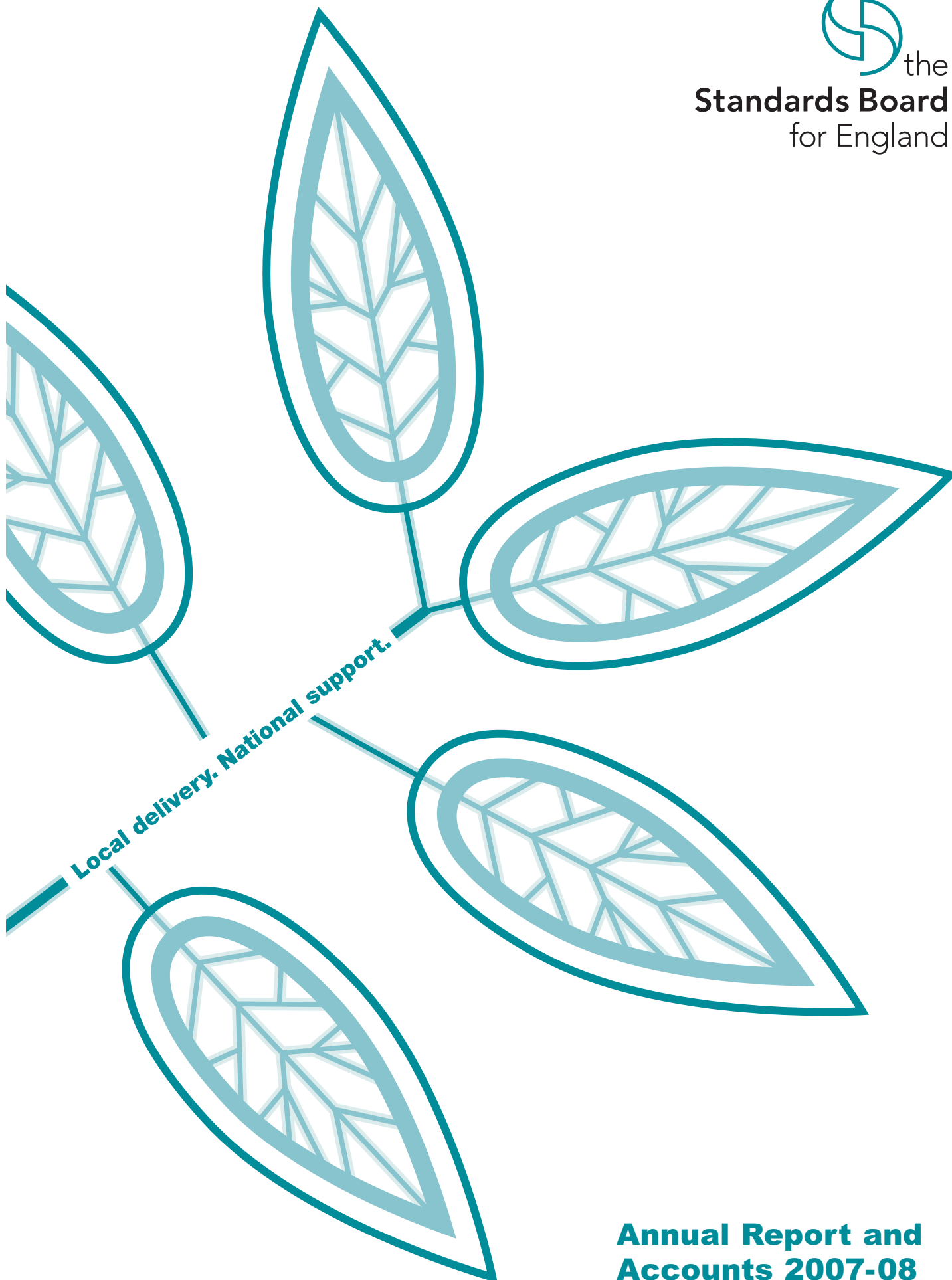




the
Standards Board
for England



**Annual Report and
Accounts 2007-08**

The Standards Board for England

**Annual Report and Accounts
2007-08**

Presented to Parliament pursuant to Section 13 of Schedule 4
to the Local Government Act 2000.

Ordered by the House of Commons to be printed on 21 July 2008.

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ISBN 978010 295538 5

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Foreword from the Chair and Chief Executive

The 2007-08 financial year saw the Standards Board for England prepare for our new role and help local authorities prepare for their new responsibilities.

On 8 May 2008, local authority standards committees became responsible for receiving complaints about member conduct and deciding what to do with them, and the Standards Board became a strategic regulator. Our focus now is on supporting the effectiveness of the local framework and on setting the standards agenda nationally.

We are entering a period of greater local accountability and targeted national support. In some ways, this formalises the shift that has been taking place over a number of years towards local authorities taking greater ownership for their own ethical agenda. Over the past two years, we have been paving the way for the new local assessment framework.

In 2007-08, we completed local pilot studies designed to explore and shape the framework. We gave guidance and advice on the implications of the revised Code of Conduct and on the importance of maintaining the highest ethical standards. We ran a programme of events not only to disseminate information, but also to make sure that authorities around the country

could question us and make their concerns known.

We have developed monitoring systems to allow us to assess whether the system as a whole is fair – both to those who are complained about and to the complainants. Monitoring will also allow us to identify those in local authorities who are experiencing problems with the new system, or areas where more support and guidance is needed.

A revised Code of Conduct was introduced in May 2007. Clearer and simpler to understand, we believe the revised Code gives greater scope for members to speak as community advocates and act on behalf of the people who elected them. To coincide with its implementation, we printed and distributed comprehensive guidance which provides an overview of the Code and gives members a general understanding of their obligations under it.

This is a new era in other ways too. Glenys Stacey started at the Standards Board in April 2008 and took over as Chief Executive from David Prince in May. Glenys was previously Chief Executive of Animal Health, where she led a national organisation through development and reform.

Dr Robert Chilton OBE took over as Chair from Sir Anthony Holland for a three-year term in July 2008. Dr Chilton has a deep understanding of local government, with which he has been associated since 1965, and a wide range of experience in both officer and Board member roles.

We would like to take this opportunity to thank David and Sir Anthony for their leadership and dedication over the last five and seven years respectively.

We share a belief with everyone at the Standards Board and in local authorities in the need for ethical behaviour at all levels of government. Research has shown a marked improvement in standards since our inception, but with the new framework in place, there is much hard work ahead of us. We look forward to leading the Standards Board into the next phase of its life as a strategic regulator.

Dr Robert Chilton OBE

Chair



Glenys Stacey

Chief Executive



July 2008

Board information

Board

Dr Robert Chilton OBE
(Chair – term began 1 July 2008)

Sir Anthony Holland
(Chair – term ended 30 June 2008)

Patricia Hughes CBE
(Deputy Chair – term ended
30 June 2008)

Roger Taylor
(Term ended 30 October 2007)

Paul Gott

Elizabeth Hall

Judy Simons

Shirley Flint

Beatrice Fraenkel
(Resigned 7 March 2008)

Mehboob Khan

Sir Ron Watson CBE

Chief Executive

Glenys Stacey

(David Prince retired 2 June 2008)

Principal Office

Fourth Floor
Griffin House
40 Lever Street
Manchester
M1 1BB

Auditors

External

Comptroller and Auditor General
National Audit Office
151 Buckingham Palace Road
Victoria
London
SW1W 9SS

Internal

Bentley Jennison
26 Pall Mall
Manchester
M2 1JR

Management commentary

Format of the annual accounts

The annual accounts have been prepared in a form directed by the Secretary of State with the consent of HM Treasury in accordance with the Local Government Act 2000 as amended.

History of the Standards Board for England

The background to the Standards Board for England and its main tasks are explained in the Annual Report.

Statutory background

The Standards Board for England is a corporate body established on 22 March 2001 by the Secretary of State under powers conferred by the Local Government Act 2000 as amended.

Principal activities of the Standards Board for England

The Standards Board for England is a non-departmental public body sponsored by the department for Communities and Local Government. Its principal activities are explained in the Annual Report.

Significant changes in tangible fixed assets

The movement in tangible fixed assets is shown in note 11 to the annual accounts.

The Standards Board for England's activities and how these are undertaken

The Standards Board for England (the Standards Board) was formally established in March 2001. Although set up by an act of Parliament, we are a public body acting independently of the government.

The Standards Board oversees the locally managed framework of compliance with the Code of Conduct (the Code). This is a set of rules that all elected or appointed members of local authorities must follow. We champion and promote high standards of ethical conduct in local government.

Until 8 May 2008, we assessed complaints and referred appropriate ones for investigation, focusing on fair and effective treatment of the most serious cases. Cases were, and continue to be, dealt with at local level wherever possible, and we provide guidance and support to standards committees and monitoring officers in order to achieve this.

Management commentary continued

The Local Government and Public Involvement in Health Act 2007 was passed in October 2007, developing the role of the Standards Board as a strategic regulator. The act has made standards a truly local issue, reversing the centralism of the original Local Government Act 2000 as amended.

The act has created the framework for local authorities to take the major responsibility for upholding ethical standards into their own hands. It has also led to our new function as a strategic regulator. Our primary role is now to champion and support local ownership and accountability, and to ensure that standards committees act effectively and in an impartial way.

In this new role we are handling only the most serious cases – those that have national significance or set an important precedent – as well as those that cannot be investigated locally, for example due to a conflict of interest.

One of the key changes brought about by the Local Government and Public Involvement in Health Act 2007 was the government's decision to adopt a 'local filter' approach to considering allegations, with standards committees now receiving and assessing new allegations.

The new system came into effect in May 2008, and we carried out a great deal of work to ensure local authorities were fully prepared for the workload and the challenges it brought. The Standards Board consulted extensively with Communities and Local Government on developing the relevant legislation and ensuing regulations. We then produced guidance to assist authorities in making the new ethical framework effective.

The legislative, regulatory, operational and external environment

The Standards Board's new strategic role carries a number of responsibilities. We are required to monitor and ensure that local standards arrangements are effective. We will continue to take responsibility for the Code of Conduct and keep it up-to-date in light of experience. We will also continue to issue appropriate guidance on case handling and Code-related issues.

We monitor the numbers and outcomes of cases, identifying trends and common problems, and deal with any concerns relating to the case handling system not working at a local level.

In the past year, the Standards Board has consolidated its links with other regulators and key stakeholders who are committed to improving local government. We have previously worked with the Audit Commission to ensure the incorporation of standards and conduct issues into the Comprehensive Performance Assessment (CPA). The CPA is a tool which the Audit Commission currently uses to assess the performance of local authorities.

We are now contributing to a new assessment framework, the Comprehensive Area Assessment (CAA), which the Audit Commission is to introduce in 2009 to replace the CPA. The Audit Commission intends that the CAA will provide the first independent assessment of the prospects for local areas and of the quality of life for people living there.

As the Standards Board develops its role as a strategic regulator and the Audit Commission seeks to implement the new CAA, it is important to review the existing memorandum of understanding between the two organisations.

Over the past year, a Standards Board team has been working with the Audit Commission to develop and update the memorandum of understanding. The memorandum outlines the types of information that we will share with the Audit Commission. It will provide transparency for local authorities on how each body will be using this information. It will also avoid the Standards Board and the Audit Commission collecting the same data, duplicating work and so adding to the administrative burden on local authorities. In addition, it will ensure that both organisations have the appropriate information to enable them to undertake their roles.

We have further updated the ethical governance toolkit in partnership with both the Audit Commission and the Improvement and Development Agency for local government (IDeA). The toolkit enables authorities to assess how well they are meeting the ethical agenda and identifies how they can further improve their arrangements. It consists of four main elements which are each administered by either the Audit Commission or the IDeA. The toolkit now reflects the revised Code of Conduct and the Local Government and Public Involvement in Health Act 2007.

Management commentary continued

The toolkit is already consistent with the new framework for Good Governance in Local Government, which we have endorsed and developed in conjunction with the Chartered Institute of Public Finance and Accountancy (CIPFA) and the Society of Local Authority Chief Executives (SOLACE). We have particularly supported its emphasis on upholding standards of conduct and behaviour as an integral part of good governance.

Local authorities can use this toolkit to assess standards arrangements and identify where they can improve. Toolkit materials are available from the IDeA's website, but we recommend that authorities use trained practitioners, who will be able to constructively challenge existing processes, procedures, culture and behaviour. The Audit Commission's 'governance toolkit' builds on this work and has been endorsed by the Standards Board.

We have also contributed to the development of the IDeA's governance and partnership benchmark and health check founded on the good governance standard. The increased emphasis on partnership working has created an accountability gap. People involved in partnership arrangements are often making decisions or allocating resources that affect

the lives of the wider public, without there being clear lines of accountability for those decisions. The partnership benchmark identifies appropriate and inappropriate behaviour in partnership-working set against six principles of good governance. It also enables organisations to assess how well they are working in partnership and how they can improve.

We additionally completed three major projects as part of our research programme in 2007-08. These were:

- a project examining the public's perceptions of ethics
- a quantitative survey examining satisfaction levels with the Standards Board and attitudes to the ethical environment
- a qualitative study which explored the emerging themes from the quantitative survey

In January 2008, we commissioned Cardiff University to carry out case studies over a five-year period, which will aim to assess the impact and effectiveness of the ethical framework.

The Standards Board will continue to work with local and national stakeholders to share information, promote improvement and embed high standards locally. To do this effectively, we will continue to set up and maintain new networks of key stakeholders where they do not already exist. In addition, we have continued to develop support for parish and town councils, taking seriously our role as the only national regulator that has substantial engagement with these councils.

Experience has shown that the responsibility for setting and upholding ethical standards needs to be shared as widely as possible. To this end, we have continued to work with a range of government bodies and external organisations, combining our expertise and theirs in the pursuit of higher standards.

The Standards Board's objectives and strategies for achieving them

The Standards Board works with local government and other organisations to build confidence in local democracy through the promotion of high standards of ethical conduct. We have a number of key objectives in order to achieve this. These include assisting relevant authorities in achieving high standards of ethical conduct

through issuing guidance and recommendations. We also provide independent, impartial and timely investigations into those cases that cannot be investigated locally.

The Code plays a key part in the strategic framework, which allows local authorities to take the major responsibility for upholding ethical standards into their own hands. We believe that the locally based approach helps embed high standards of ethical conduct in each authority, and increases the public's trust in their locally elected representatives.

In meeting our objectives, we perform our duties and exercise our powers in a way that is fair and open, and that preserves our independence and integrity. We ensure that ethical standards officers fulfil their statutory functions. We set up robust and fair procedures for the conduct of investigations and appropriate rules governing privacy and confidentiality. These are consistent with the provisions in Section 63 of the Local Government Act 2000 (amended by the Local Government and Public Involvement in Health Act 2007) and other relevant legislation (such as the Human Rights Act 1998 and the Data Protection Act 1998).

Management commentary continued

Resources available to the entity: key strengths

In 2007-08, the Standards Board introduced an internal quality auditing programme. This is just one of the quality management activities being implemented throughout the organisation. The auditing programme will assist in the improvement of quality control by ensuring that staff follow their procedures. It also demonstrates our commitment to continuous improvement.

The Standards Board continues to encourage staff to gain the appropriate professional, management and other expertise necessary to achieve our objectives. We also continue to recruit from a broad range of backgrounds to ensure that we have the right blend of knowledge and experience to operate as effectively as possible.

Key relationships with stakeholders (central government) that might affect the organisation's long-term position

The government supported our recommendations to provide a lighter touch Code of Conduct that supported elected members' advocacy and representative roles. The revised Code was implemented in May 2007.

In October 2007, the Local Government and Public Involvement in Health Act was passed. The key change in the act is the provision for local standards committees to gain responsibility for receiving complaints and deciding whether they should be investigated. This act, together with its accompanying regulations, which were laid before Parliament on 17 April 2008, established the Standards Board's strategic regulatory role, supporting and ensuring the effectiveness of the localised standards framework. The Standards Board responded to the government's consultations on both the bill and the regulations.

Directors' report

1. Review of the development of the Standards Board for England and its position at the balance sheet

One of the Standards Board's primary objectives in 2007-08 was to continue the progress we had made in ensuring our referrals and investigations processes were fair, thorough, timely and consistent. In 2007-08, the Standards Board received 3,547 complaints, which is a very slight decrease on the year before. Complaints from members of the public made up 66% of the total considered. There was a further decrease in the percentage of cases referred for investigation from 19% last year to 14% this year. Ethical standards officers referred 54% of cases for investigation back to local authorities, with the Standards Board continuing to focus its resources proportionately on the most serious cases.

The Adjudication Panel for England acts independently of the Standards Board. It provides open, fair and impartial hearings when an ethical standards officer passes on matters which are the subject of an investigation. The Adjudication Panel is an independent judicial tribunal which was established by Part III, Chapter IV of the Local Government Act 2000 to hear and adjudicate on

matters concerning the conduct of local authority members. It consists of a president and members who were appointed by the Lord Chancellor after consultation with the Secretary of State. The current President is David Laverick.

The Standards Board's ethical standards officers referred eight cases to the Adjudication Panel during 2007-08. In all, they heard ten cases during the year (including cases carried over from the previous year). This resulted in nine members being given sanctions, ranging from suspensions to disqualifications.

Overall, there is a wide consensus that standards of councillor conduct have improved since the inception of the Standards Board. While this is partly due to the threat of sanctions, it is also a result of greater awareness of and adherence to the Code. In addition it has been shown that the benefits of local hearings and investigations are:

- raised awareness of the Code
- a reinforcement of its importance
- raised awareness of standards committees and the statutory role of the monitoring officer

Directors' report continued

The Standards Board has, within a relatively short time, established a positive reputation for providing high quality guidance on relevant issues, in addition to giving an effective and timely response to day-to-day enquiries. We are continuing to gain experience of the types of issues arising from interpretation of the legislation and individual cases.

The Standards Board remains uniquely placed to provide an oversight of misconduct issues across local government. We have built networks and partnerships with local and national stakeholders to champion good practice and publish good ideas to help local government raise its standards.

2. Indication of likely developments

While the revised Code of Conduct is lighter and the changes to the framework allow for more local enforcement of standards, the Standards Board will continue to monitor the effectiveness of the local framework. This is to strengthen public confidence in the system and achieve an effective balance between a local and central system.

We developed our approach to monitoring in partnership with local

authorities. This was in order to ensure we were both equipped to make the new framework work successfully from the start. The monitoring system is designed to be light touch, proportionate and risk triggered, with local authorities providing quarterly returns and an annual report. In addition we may request information from individual authorities whenever necessary. However, this will only be used in limited circumstances.

The information will be used to monitor how the local conduct framework is operating. It will enable us to share guidance and good practice recommendations. It will also help determine whether reasonable and fair decisions are being made, and help us understand and assist authorities which may be having difficulty in operating the local system.

There will be a review of the Code in the next year. The review should result in the Code applying to a member's conduct in a private capacity, where their behaviour has led to a criminal conviction. The Standards Board will consult with Communities and Local Government on the Code revisions and will provide members with guidance when the revised Code is introduced.

3. Post balance sheet events

The Standards Board for England's financial statements are laid before the Houses of Parliament by the Comptroller and Auditor General. FRS21 requires the Standards Board for England to disclose the date on which the accounts are authorised for issue. This is the date on which the certified accounts are despatched by the Standard Board for England's management to the Comptroller and Auditor General or HM Treasury. The authorised date of issue is 21 July 2008.

4. Board members and executive directors

The Board members who served in the year ending 31 March 2008, together with details of their remuneration, are shown in the remuneration report to the annual accounts. Details regarding the appointment and remuneration of the Chief Executive, who is not a member of the Board, are shown in the remuneration report.

Dr Robert Chilton OBE was appointed as Chair with effect from 1 July 2008. Sir Anthony Holland's term as Chair ended on 30 June 2008.

The membership of Roger Taylor ended on 30 October 2007 and on 7 March 2008 Beatrice Fraenkel resigned from the Board.

Margaret May was appointed to the post of an independent member of the audit committee on 1 September 2007.

5. Board delegation of referral decisions

The Standards Board continued to ensure that its focus was only on those allegations that have the potential to damage the public's confidence in local democracy. Politically motivated or vexatious complaints or those that sought to abuse the role and purpose of the Standards Board were rigorously weeded out. A total of 3,787 complaints were assessed over the course of the year and of these 14% were referred for investigation. These decisions were made and communicated to all the relevant parties in an average of ten working days. The Standards Board continued to delegate responsibility for referral decisions to officers under the powers of the Local Government Act 2000 as amended.

6. Going concern

The balance sheet at 31 March 2008 shows net assets of £115,000. This reflects the inclusion of liabilities falling due in future years which, to the extent that they are not to be met from the Standard Board's other sources of income, may only be met by future grants or grants-in-aid.

Management commentary continued

Directors' report continued

These will be from our sponsoring department, Communities and Local Government. This is because, under the normal conventions applying to parliamentary control over income and expenditure, such grants may not be issued in advance of need.

Grant-in-aid for 2007-08, taking into account the amounts required to meet the Standards Board's liabilities falling due in that year, has already been included in the department's estimates for the year. These have been approved by Parliament. There is no reason to believe that the department's future sponsorship and future parliamentary approval will not be forthcoming. It has therefore been considered appropriate to adopt a going concern basis for the preparation of these financial statements.

Operating financial review

The expenditure for the year 2007-08 before interest receivable, notional cost of capital and taxation amounted to £10,465,000. Corporation tax is payable on interest receivable and amounts to £9,553.

Details of the Standards Board's pension scheme and financial instruments are shown in notes 15 and 17 respectively.

Key performance indicators

A number of key performance indicators were introduced and monitored during the 2007-08 financial year. Table 1 below presents our performance for

2007-08 against key performance indicators contained within the corporate plan. There were ten key performance indicators, of which eight out of ten have been achieved.

Table 1 – Performance against key performance indicators

No.	KPI	Target	Performance 2007-08	Performance 2006-07
1	Percentage of allegations acknowledged within two working days	90%	Achieved 90%	Not Achieved 86%
2	Average time taken from receipt of allegation to notification	10 days	Achieved 10 days	Achieved 9 days
3	Telephone enquiries (other than case-related) to receive a substantive response within two working days	90%	Achieved 100%	Achieved 100%
4	Correspondence (including faxes and emails but excluding case-related correspondence) receiving a substantive response within five working days of receipt	90%	Not Achieved 85%	Achieved 91%
5	Percentage of complainants to be contacted by an investigator, either by letter or telephone, within ten working days of receipt of referral	95%	Achieved 100%	Achieved 100%
6	Percentage of cases referred for investigation six months ago completed within six months	90%	Achieved 96%	Achieved 90%
7	Percentage of invoices paid within terms	90%	Not Achieved 87%	Achieved 93%
8	Average sickness absence rate	Below 3.5% per annum	Achieved 3.0%	Achieved 2.4%
9a	Percentage of staff to be drawn from ethnic minorities – Manchester	19%	Achieved 19%	Achieved 20%
9b	Percentage of staff to be drawn from ethnic minorities – London	29%	Achieved 31%	Not Achieved 21%

Table 1: Performance against key performance indicators

We have achieved all targets with the exception of 'Correspondence receiving a substantive response within five working days of receipt', and 'Percentage of invoices paid within terms'.

The shortfall in providing a substantive response to correspondence was due to a 35% increase in the number of enquiries received throughout the year.

The target for paying invoices within terms was achieved for nine out of the last twelve months. However, in the first quarter of the year, and as a result of the relocation to Manchester, the Finance Department encountered technical difficulties with the accounting system and the electronic BACS payment link. Since resolving these issues this performance target has consistently been exceeded.

Employment issues

The Standards Board aims to be a good employer. There are a number of ways in which this is demonstrated:

- The creation of human resource policies and procedures that reflect the law and current best practice, ensuring fairness and consistency of approach in all employment issues.
- The use of a performance appraisal system, to reinforce the vital link between corporate and departmental goals and individual performance against agreed competencies.
- The development of appropriate retention strategies to enable business continuity during a period of change.
- The ongoing development of a human resource strategy, to set high standards of practice in terms of resourcing, learning and development, and organisation development. This takes place across core and temporary workforces to deliver optimal organisational performance.
- The creation of systems to encourage employee involvement and consultation. This includes involving an elected staff council to represent staff's views to senior management and the Board in all issues which have an impact on staff, and the recognition of a trade union.
- The performance review process is linked to the pay structure to enhance the rewarding of effective performance. Access to a flexible range of additional benefits is also available to staff.
- The Standards Board is fully committed to diversity and equal opportunities in all aspects of employment. Our policies ensure that all job applicants and employees receive fair treatment regardless of their gender, sexual orientation, race, nationality, ethnic origin, colour, creed, disability, marital status, age, trade union membership, religious or political beliefs.
- Additional resource has been made available to the staff being made redundant because of either the restructure or the relocation. This has been directed into additional training to assist career development outside the organisation, careers counselling, and outplacement sessions.

Management commentary continued

Environmental issues

The Standards Board is committed to adopting policies to promote the conservation of energy, reducing waste, minimising greenhouse gases, and encouraging the recycling of material whenever consistent with the efficient use of public funds.

The Standards Board's environmental working group meets on a regular basis to discuss current environmental issues and ways to implement new initiatives, including the introduction of an environmental policy.

Some initiatives introduced during the 2007-08 financial year were:

- development of an environmental policy and circulation to all staff
- development of an environmental audit to be rolled out in 2008-09 as part of our corporate social responsibility and commitment to the principles of an environmental management system
- improved recycling facilities and increased awareness by staff
- questions on a company's environmental impact are now part of tender exercises

Better payment practice code

The Standards Board complies with the British Standard for Achieving Good Payment in Commerce Transactions (BS7890) in its treatment of all its suppliers. We also comply with the Late Payment of Commercial Debts (Interest) Act 1998. Excluding disputed items, key performance indicators show that 87% of suppliers' invoices were paid within the supplier's credit terms.

External auditors

The auditors for the year ended 31 March 2008 are the National Audit Office. Their fee for the audit of the financial statements was £32,000.

Audit information

As Accounting Officer, I Glenys Stacey confirm that there is no relevant audit information that the external auditors are unaware of and have taken all the steps to ensure that they are aware of all relevant information.

Disclosure of registered interests by Board members and higher-paid employees

The Standards Board maintains a comprehensive register of interests for Board members and higher-paid employees, which is available for public inspection on the website (www.standardsboard.gov.uk) and on application to the secretary to the Board. Members of the public may also visit the Standards Board's offices during normal working hours to inspect the register.

Remuneration report

Remuneration and employment policy and methods used to assess performance

Remuneration policy

All staff operate under a job family performance related pay system, whereby each job is assigned a salary band, which is grouped with those jobs at the same grade and in the same family.

Salary ranges are externally benchmarked every three years and increased by the average earnings increase for the two years in-between. The benchmarks give a range for both the public and private sector and an average of both is applied to the mid-point in the salary scales. The ranges then have a span of 15% either side of that mid-point. This process ensures that salaries are competitive and enables the Standards Board for England (the Standards Board) to recruit, retain and motivate high calibre staff, from the public and private sectors.

Performance is assessed on an ongoing basis through a performance management system. The system monitors and tracks achievement against objectives agreed at the beginning of the year, and development against competencies agreed for the role.

Performance is formally reviewed every six months, and a performance rating of one to five is given annually.

The performance rating is used to establish individual percentage salary increases. This is assessed on a matrix of the performance rating awarded against the individual's position in the salary band. In compiling the matrix, the minimum level is set at Consumer Price Index for those staff achieving at least a satisfactory level rating of three (on the one to five scale).

Policy on recruitment

Where posts are permanent, all staff are recruited through open and fair competition and appointed on an open-ended permanent contract with a six-month probation period.

Where posts are temporary, or short-term cover is needed while the recruitment process is completed, staff are appointed on a fixed-term contract of up to one year, and usually appointed through an agency.

Occasionally, appointments on an agency contract basis are necessary. This would only be for very short-term temporary cover (of up to three months), or for IT temporary cover.

Decisions on pay

Decisions on pay have been delegated to the Standards Board's senior management team when they are within the rules set out in the pay guidelines.

The guidelines set the rules for pay on recruitment, pay on promotion, pay for temporary and additional responsibility allowances, and for the annual pay review. Pay decisions made within these guidelines are made by a senior manager in conjunction with the Human Resources (HR) manager or an HR officer. Any pay changes outside of these guidelines require approval from Communities and Local Government.

Amendments to senior management pay and agreement to the overall annual salary review are made by the remuneration committee. The remuneration committee members consist of the audit committee members, the Head of Governance and Client Services and the HR manager.

Salary

Salary includes basic salary and allowances. Allowances consist of either an Acting Allowance, for those staff acting up to a high grade or job on a temporary basis; or an Additional Responsibility Allowance, for those staff taking on additional responsibilities for a temporary period.

No other allowances or benefits in kind are paid to Standards Board employees.

Pension benefits

All staff are entitled to join the Greater Manchester Pension Fund, which is part of the nationwide pension scheme for local authorities, the Local Government Pension Scheme (LGPS). The scheme is a 'final salary' or 'defined benefit' scheme. Employer's contributions are set at the rate of 13% of pensionable earnings.

Remuneration report continued

Part of the Remuneration Report subject to audit

The Board consists of ten members, including the Chair and the Deputy Chair, and members are initially appointed by the Secretary of State on renewable contracts lasting up to 36 months. Details of the Board members' emoluments for the year were as follows:

Name	Position	Date of original appointment	Contract end date	2007-08 Fees and other remuneration £	2006-07 Fees and other remuneration £
Sir Anthony Holland	Chair	07/02/01	30/06/08	40,804	40,568
P Hughes	Deputy Chair	22/03/01	30/06/08	10,691	10,675
L Bloom	Member	06/09/04	02/05/06	–	649
C Cameron	Member	03/05/01	02/05/06	–	1,837
P Chalke	Member	03/05/01	02/05/06	–	649
P Sabapathy	Member	22/03/01	21/03/07	–	7,231
R Taylor	Member	22/03/01	30/10/07	4,850	14,611
P Gott	Member	13/02/06	13/02/09	7,273	7,231
E Hall	Member	13/02/06	13/02/09	7,273	7,231
J Simons ¹	Member	13/02/06	13/02/09	7,702	7,963
S Flint	Member	23/10/06	23/10/09	7,273	3,631
B Fraenkel ²	Member	23/10/06	23/10/09	6,807	3,692
M Khan	Member	23/10/06	23/10/09	7,273	3,631
R Watson	Member	23/10/06	23/10/09	7,273	3,631

No pension contributions are payable for Board members.

¹ Includes £429 of overtime payments.

² Resigned 7 March 2008.

³ All Board members have attended their committed days either through full Board meetings, limited agenda Board meetings, and various panel meetings or in the many conferences, seminars and roadshows held around the country.

Senior management team and chief executive officer costs (excluding Board members)

The salary and the value of any taxable benefits in kind of the senior management team of the Standards Board reporting to the chief executive were as follows:

Name	Position	Remuneration	Remuneration
		2007-08 £'000	2006-07 £'000
David Prince	Chief Executive Officer	115-120	110-115
Allister Duncan ¹	Head of Corporate Services	45-50	70-75
Chris Boothman ²	Head of Legal Services	45-50	75-80
Lisa Klein ³	Head of Investigations	0-5	135-140
Paul Hoey	Head of Policy and Guidance	75-80	70-75
Kathy Farrand	Head of Referrals	65-70	65-70
Tim Bogan	Head of Communications	65-70	60-65
Sharon Penn	Adjudication Panel Manager	40-45	40-45
Hazel Salisbury	Director of Casework	85-90	10-15
Sara Goodwin ⁴	Head of Legal Services	75-80	–
Navin Gokool ⁵	Head of Governance & Client Services	65-70	60-65

1. All senior management are employed on permanent contracts.
2. No taxable benefits were provided to the senior management team.

¹ appointment ended 28 September 2007.

² appointment ended 20 April 2007. Remuneration relates to redundancy payment.

³ appointment ended 31 January 2007. Remuneration relates to a backdated pay increase.

⁴ appointed 10 April 2007.

⁵ appointed 1 October 2007.

Remuneration report continued

Pension benefits

Name	Accrued pension at age 60 at 31.3.08 & related lump sum £'000	Real increase in pension & related lump sum at age 60 £'000	*CETV at 31.3.07 £'000	CETV at 31.3.08 £'000	Real increase in CETV £'000
David Prince	20-25	5-7.5	62	87	23
Allister Duncan	45-50	2.5-5	143	164	16
Lisa Klein	20-25	0-(2.5)	86	82	(7)
Paul Hoey	70-75	5-7.5	194	230	29
Kathy Farrand	40-45	2.5-5	101	118	13
Tim Bogan	65-70	2.5-5	207	235	20
Sharon Penn	20-25	0-2.5	56	67	9
Hazel Salisbury	0-5	2.5-5	1	20	19
Sara Goodwin	0-5	2.5-5	–	10	10
Navin Gokool	10-15	2.5-5	–	25	25

*Cash equivalent transfer value

Signed by
Glenys Stacey



Chief Executive and Accounting Officer

The Standards Board for England

Date: 11 July 2008

and on behalf of the Board
Dr Robert Chilton OBE



Chair

The Standards Board for England

Date: 11 July 2008

Statement of the Board's and the Accounting Officer/Chief Executive's responsibilities

Under the Local Government Act 2000 as amended, the Secretary of State, with the consent of HM Treasury, has directed the Standards Board for England (the Standards Board) to prepare for each financial year a statement of accounts in the form and on the basis set out in the Accounts Direction. The accounts are prepared on an accruals basis and must give a true and fair view of the state of affairs of the Standards Board and of its income and expenditure, recognised gains and losses, and cash flows for the financial year.

In preparing the accounts, the accounting officer is required to comply with the requirements of the *Government Financial Reporting Manual* and in particular to:

- observe the Accounts Direction issued by the Secretary of State, including the relevant accounting and disclosure requirements, and apply suitable accounting policies on a consistent basis
- make judgments and estimates on a reasonable basis

- state whether applicable accounting standards as set out in the *Government Financial Reporting Manual* have been followed, and disclose and explain any material departures in the financial statements
- prepare the financial statements on a going concern basis

The Accounting Officer of Communities and Local Government has designated the Chief Executive as Accounting Officer of the Standards Board. The responsibilities of an accounting officer, including responsibility for the propriety and regularity of the public finances for which the accounting officer is answerable, for keeping proper records and for safeguarding the Standards Board's assets, are set out in the Accounting Officers' Memorandum issued by HM Treasury and published in *Managing Public Money*.

Statement on internal control

I took over the responsibilities of Chief Executive and Accounting Officer from 2 June 2008. My predecessor retired on this date and provided me with a letter of assurance that enabled me to sign both the Statement on internal control, and the financial statements for the 2007-08 financial year.

Scope of responsibility

As Accounting Officer, I have responsibility for maintaining a sound system of internal control that supports the achievement of the Standards Board's policies, aims and objectives, whilst safeguarding the public funds and assets for which I am personally responsible, in accordance with the responsibilities assigned to me in *Managing Public Money*.

The Standards Board has a comprehensive set of policies and procedures in place, which are appropriate for the business needs of the organisation, and which represent an effective key element of the overall internal control system and ensure the full implementation of HM Treasury guidelines.

In addition, the system of internal control includes:

- An annual corporate planning process in which performance

targets and strategic, operational and financial parameters are agreed by the Board. The Board regularly monitors and reviews performance against the key performance indicators contained within the corporate plan and activities specified within the operational plan. The corporate plan, which contains our three-year strategic plan, is subject to scrutiny by Communities and Local Government and approval by the Secretary of State. The plans of individual business units are approved by the senior management team, and are scrutinised to ensure their consistency with the overall operational and corporate plans.

- Delegation of budgets to appropriate levels of management, with accurate and timely monthly management accounts being produced for all budget holders. An effective budget management system is in place which helps ensure that all expenditure is approved at an appropriate level and that any virement of budgets is properly controlled.
- Regular reviews by senior management and the Board of monthly, cumulative and annual financial reports, which indicate financial performance against forecasts, and highlight variances

and any remedial action being taken.

The purpose of the system of internal control

The system of internal control is designed to manage risk to an acceptable level, commensurate with our business objectives, 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 a continuous cycle formulated to:

- identify and prioritise the risks to the achievement of the Standards Board's policies, aims and objectives
- 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 Standards Board for the year ended 31 March 2008 and up to the date of the approval of the Annual Report and Accounts, and accords with Treasury guidance.

Capacity to handle risk

The Board has oversight responsibility for ensuring that I, as Accounting Officer, discharge my risk management responsibilities efficiently, effectively and economically.

The risk and control framework

The Standards Board has a risk management policy and strategy, which includes a methodology for measuring the relative levels of risk to the organisation. A review cycle has been established which ensures that the corporate risk register is comprehensively reviewed on a regular basis each year, and that the residual risk, which is now identified on the register, is acknowledged and properly managed where this is possible. Some risks relate to matters outside the Standards Board's direct control. Risks are all actioned.

The audit committee regularly monitors the organisation's risk management performance. The audit committee met three times during the year and is made up of three Board members and an external independent member.

Statement on internal control continued

Among other tasks, the committee has reviewed the major corporate risks and the level of assurance provided against each one, and has assessed the acceptability of the residual risk. The committee reviewed the updated corporate risk register and highlighted significant risks to inform the Board's own consideration of the register.

In addition to the actions mentioned above, the following has continued:

- The Board receives regular reports on all significant issues and every Board report contains a mandatory section on risks and financial consequences.
- The comprehensive business planning process ensures that new risks, or changes to existing risks, are identified at each stage of the process, from horizon scanning through to the agreement of detailed business plans for each department and the management of individual projects.
- The operation of departmental risk registers which are also subject to regular review.
- The use of a Quality Management System (QMS) in respect of case management.
- The reporting of performance against key performance indicators.
- Reports from the Chair of the audit committee to the Board and the presentation to the Board of the committee's minutes.
- The Board Referrals Panel has monitored the consistent application of referrals criteria and case handling performance.
- Until its cessation in September 2007, the Board Investigations Panel monitored the case handling performance of investigated cases. This included selective review of closed cases to consider their impact locally and on the broader standards framework, and any issues arising from local standards committees or the tribunal cases of the Adjudication Panel for England, particularly in high profile cases.
- The Quality and Strategy Panel oversaw the preparation and communication of the corporate plan, monitored performance against operational plan targets and oversaw the operation and auditing of the QMS. This role has been subsumed into the work of the new Strategy and Stakeholder Panel.

Significant events in the year

The control and risk assessment processes have been applied to key initiatives during the year:

- The Standards Board successfully relocated its permanent operations from London to Manchester. This significant project, which had a specific section of the risk register, was overseen by a special Board Transition Panel, with regular reports made to the Board on the key milestones.
- To underpin this transition, all the QMS processes were updated and from late April 2007, new staff members were subsequently trained in these processes during their inductions. The main emphasis on the QMS in 2007-08 has been the introduction of a risk based internal quality auditing system across all departments. This is to test the effectiveness of the processes being followed, and to ensure corrective and preventative follow up. An intranet page was developed for all staff to access the QMS.
- The IT Systems and Strategy projects for the new core systems needed to underpin the Standards Board's new regulatory role are now being tested for implementation early in 2008-09.
- After the relocation of the core systems from London to Manchester, the IT team has been updating and hardening the IT services in line with emerging policies and recent events. A new filtering system for emails and web access has been implemented; giving a much more structured and hardened defence against potential viruses and other threats from outside the organisation.
- The Standards Board has engaged an external specialist from Bentley Jennison to assist the transition to the new International Financial Reporting Standard (IFRS).
- After external advertisement, Margaret May FCMA has been appointed as the independent audit committee member from 1 September 2007. She brings extensive expertise and a fresh perspective to the committee's work.
- Following the loss of disks by HMRC, data handling in government has taken on a significantly higher profile. The Cabinet Secretary has asked all sponsoring departments to review their key data held and the handling procedures that are in place. We have reviewed and reissued guidance to staff on the handling of data in transit and use of laptops, and are reviewing all

Statement on internal control continued

our procedures in light of the further guidance issued by the Cabinet Secretary. In general I have reasonable assurance as to the adequacy of procedures relative to our business objectives.

- The Local Government and Public Involvement in Health Act 2007 placed new duties and responsibilities on the Standards Board, which evolved into a strategic regulator from 8 May 2008. Accordingly the Board has reviewed all its panels with the intention of establishing:
 - better alignment of purpose with our new strategic objectives (in other words, embedding high standards, supporting local standards management and maintaining high standards of case-handling)
 - a greater external focus on, and involvement with, stakeholders' feedback and the public, rather than on internal management detail
- The following governance panels are standing committees which will be retained with their existing terms of reference:
 - audit committee
 - remuneration committee

In addition, the following meets as required:

- legal proceedings panel

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; the executive managers within the organisation who have responsibility for the development and maintenance of the internal control framework; comments made by the external auditors in their management letter; and other reports such as specially commissioned reports on document management and other specialist matters. I have been advised on the implications of the result of my review of the effectiveness of the system of internal control by the Board and the audit committee, and a plan to address weaknesses and ensure continuous improvement of the system is in place. In particular, the recommendations contained in audit reports are regularly tracked and generally implemented within planned timescales.

The Board continues to take overall responsibility for monitoring my performance, and that of my executive officers, in delivering

a sound and effective system of internal control. They do this in receiving and considering reports from the audit committee on the work outlined earlier and the outcome of the internal and external audit reports.

At regular intervals, the internal auditors provide the audit committee and Accounting Officer with reports on the areas of activity subject to audit. The reports include the internal auditors' independent opinion on the adequacy and effectiveness of the Standards Board's system of internal control during the report period. Management gives careful consideration to their recommendations, which have been accepted in virtually every case, and their prioritised implementation monitored by the audit committee. The development and maintenance of the control framework has continued to be informed by work undertaken by the senior management team. The content of the management letter and regulatory compliance report provided by the external auditors also played a vital role.

The audit committee is the mechanism employed by the organisation to enable detailed scrutiny of the internal control system and provides a forum, independent of management, where both the

internal and external auditors can raise matters of concern regarding any weaknesses or failures in the system. I regularly attend the audit committee and consider all the reports made to it and the recommendations made by it.

The Standards Board continued to employ Bentley Jennison as internal auditors for the 2007-08 period, operating to Government Internal Audit Standards. The work of the internal auditors has been carried out in accordance with the agreed plan subject to the changing analysis of the risk provided by the risk management processes.

Signed by
Glenys Stacey



Accounting Officer and Chief Executive
The Standards Board for England

Date: 11 July 2008

Independent Auditors' Report to the Houses of Parliament

The Certificate and Report of the Comptroller and Auditor General to the Houses of Parliament

I certify that I have audited the financial statements of the Standards Board for England for the year ended 31 March 2008 under the Local Government Act 2000. These comprise the Income and expenditure account, the Balance sheet, the Cash flow statement and Statement of recognised gains and losses and the related notes. These financial statements have been prepared under the accounting policies set out within them. I have also audited the information in the Remuneration report that is described in that report as having been audited.

Respective responsibilities of the Standards Board for England, Accounting Officer/Chief Executive and auditor

The Standards Board for England and Chief Executive as Accounting Officer are responsible for preparing the Annual Report, the Remuneration Report and the financial statements in accordance with the Local Government Act 2000 and directions made thereunder by the Secretary of State and for ensuring the regularity of financial transactions. These responsibilities are set out in the Statement of the Standards Board's and Accounting

Officer's/Chief Executive's Responsibilities. My responsibility is to audit the financial statements and the part of the remuneration report to be audited in accordance with relevant legal and regulatory requirements, and with International Standards on Auditing (UK and Ireland). I report to you my opinion as to whether the financial statements give a true and fair view and whether the financial statements and the part of the Remuneration Report to be audited have been properly prepared in accordance with the Local Government Act 2000 and directions made thereunder by the Secretary of State. I report to you whether, in my opinion, the information, which comprises the Management commentary included in the Annual Report is consistent with the financial statements. I also report whether in all material respects the expenditure and income have been applied to the purposes intended by Parliament and the financial transactions conform to the authorities which govern them. In addition, I report to you if the Standards Board for England has not kept proper accounting records, if I have not received all the information and explanations I require for my audit, or if information specified by HM Treasury regarding remuneration and other transactions is not disclosed.

I review whether the Statement on Internal control reflects the Standards Board for England's compliance with HM Treasury's guidance, and I report if it does not. I am not required to consider whether this statement covers all risks and controls, or form an opinion on the effectiveness of the Standards Board for England's corporate governance procedures or its risk and control procedures.

I read the other information contained in the Annual Report and consider whether it is consistent with the audited financial statements. This other information comprises the management commentary. I consider the implications for my report if I become aware of any apparent misstatements or material inconsistencies with the financial statements. My responsibilities do not extend to any other information.

Basis of audit opinion

I conducted my audit in accordance with International Standards on Auditing (UK and Ireland) issued by the Auditing Practices Board. My audit includes examination, on a test basis, of evidence relevant to the amounts, disclosures and regularity of financial transactions included in the financial statements and the part of the Remuneration Report to be audited. It also

includes an assessment of the significant estimates and judgments made by the Standards Board for England and Accounting Officer in the preparation of the financial statements, and of whether the accounting policies are most appropriate to the Standards Board's circumstances, consistently applied and adequately disclosed.

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

Independent Auditors' Report to the Houses of Parliament continued

Opinions

Audit opinion

In my opinion:

- the financial statements give a true and fair view, in accordance with the Local Government Act 2000 and directions made thereunder by the Secretary of State, of the state of the Standards Board's affairs as at 31 March 2008 and of its net expenditure for the year then ended;
- the financial statements and the part of the Remuneration Report to be audited have been properly prepared in accordance with the Local Government Act 2000 and directions made thereunder by the Secretary of State; and
- information, which comprises the management commentary, included within the Annual Report, is consistent with the financial statements.

Opinion on regularity

In my opinion, 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.

Report

I have no observations to make on these financial statements.

T J Burr
Comptroller and Auditor General
National Audit Office
151 Buckingham Palace Road
Victoria
London
SW1W 9SS

Date: 17 July 2008

Income and expenditure account

	Notes	2007-08 £'000	2006-07 £'000
Other income	6	317	293
Total income		317	293
Staff costs	2	5,286	5,239
Administrative expenditure	7	5,496	6,484
Total operating expenditure		10,782	11,723
Net expenditure		(10,465)	(11,430)
Interest receivable	8	48	47
Notional cost of capital	9	7	4
Net pension interest and expected return on assets	15	(40)	(22)
Net expenditure on ordinary activities before taxation		(10,450)	(11,401)
Taxation	10	(10)	(9)
Net expenditure on ordinary activities after taxation		(10,460)	(11,410)
Add back notional cost of capital	9	(7)	(4)
Net expenditure carried forward		(10,467)	(11,414)

All amounts relate to continuing operations.

Net expenditure is funded by Grant in Aid as explained in accounting policy 1.6.

Statement of recognised gains and losses	2007-08 £'000	2006-07 £'000
Actuarial Gain/(loss) from staff pension fund	1,384	(1,192)
Recognised gains and losses for the period	1,384	(1,192)

Balance sheet

	Notes	2007-08 £'000	2006-07 £'000
Fixed assets			
Tangible assets	11	1,433	1,405
Debtors due after more than one year	12	5	185
		1,438	1,590
Current assets			
Debtors	12	462	613
Cash at bank and in hand		618	1,805
Total assets		2,518	4,008
Current liabilities			
Amounts payable within one year	13	(1,076)	(2,000)
Provisions	22	(309)	(605)
Total assets less current liabilities		1,133	1,403
Long-term liabilities			
Pension liability	15	(1,018)	(1,930)
Total assets less total liabilities		115	(527)
Pension reserve	14	(1,018)	(1,930)
General reserve	14	1,133	1,403
Total reserves		115	(527)

Signed by
Glenys Stacey



Chief Executive and Accounting Officer

The Standards Board for England

Date: 11 July 2008

and on behalf of the Board
Dr Robert Chilton OBE



Chair

The Standards Board for England

Date: 11 July 2008

Cash flow statement

	Notes	2007-08 £'000	2006-07 £'000
Net cash outflow from operating activities	3	(10,873)	(10,298)
Returns on investments and servicing of finance			
Interest received	8	48	47
Taxation	10	–	–
Capital expenditure			
Payments to acquire tangible fixed assets	11	(422)	(455)
Financing			
Grant in aid received	5	10,060	11,781
(Decrease)/increase in cash in the year	4	(1,187)	1,075

Notes to the Annual Accounts

1.1 Basis of accounting

The financial statements are drawn up in accordance with a direction given by Communities and Local Government, with the approval of HM Treasury in accordance with the Local Government Act 2000 as amended. The financial statements are prepared in accordance with generally accepted accounting practice in the United Kingdom (UK GAAP) and the Companies Act requirements, the disclosure and accounting requirements contained in HM Treasury's *Fees and Charges Guide*, and the accounting and disclosure requirements given in *Managing Public Money* and in the *Government Financial Reporting Manual*, insofar as these are appropriate to the Standards Board for England (the Standards Board) and are in force for the financial year for which the statements are prepared. The financial statements are prepared under the modified historical cost convention. The financial effect of revaluing fixed assets was considered immaterial and therefore they have been disclosed at their historical cost value.

1.2 Going concern

The balance sheet at 31 March 2008 shows net assets of £115,000. This reflects the inclusion of liabilities falling due in future years which, to

the extent that they are not to be met from the Standards Board's other sources of income, may only be met by future grants or grant-in-aid from the Standards Board's sponsoring department, Communities and Local Government. This is because, under the normal conventions applying to parliamentary control over income and expenditure, such grants may not be issued in advance of need.

Grant-in-aid for 2007-08, taking into account the amounts required to meet the Standards Board's liabilities falling due in that year, has already been included in the department's estimates for that year, which have been approved by Parliament, and there is no reason to believe that the department's future sponsorship and parliamentary approval will not be forthcoming. It has accordingly been considered appropriate to adopt a going concern basis for the preparation of these financial statements.

1.3 Capitalisation of fixed assets

In accordance with the Financial Memorandum, only items which cost more than or equal to £2,500 gross of VAT are capitalised, other items being written off as expenditure and included within the appropriate heading in the income and expenditure account.

1.4 Depreciation

Depreciation is provided on all tangible fixed assets on a straight-line basis over their estimated useful lives, except for assets under construction, which are not depreciated until those amounts are brought into use. The estimated useful lives are as follows:

- Office equipment – three years.
- Furniture and fittings – five years.
- Computer equipment – three years.

No depreciation is charged on assets under construction.

1.5 Valuation of fixed assets

Fixed assets are valued at Net Book Value. The financial effect of revaluing fixed assets was considered to be immaterial and therefore they have been disclosed at their historical cost value.

1.6 Grant-in-aid

Grant-in-aid used to finance activities and expenditure which support the statutory and other objectives of the entity are treated as financing, credited to the general reserve, because they are regarded as contributions from a controlling party.

1.7 Deferred taxation

Deferred tax is provided in full on timing differences which result in an obligation at the balance sheet date to pay more tax, or a right to pay less tax, at a future date, at rates expected to apply when they crystallise based on current tax rates and law.

Deferred tax assets are recognised to the extent that it is regarded as more likely than not that they will be recovered.

There are no deferred tax implications for the Standards Board at the end of the financial year.

1.8 Value added tax

The Standards Board for England registered for value added tax (VAT) on 21 March 2003 under special registration, which limits the Standards Board to account for VAT only on conference activity and publication sales. As agreed with HM Revenue and Customs, other activities of the Standards Board are not registered.

All irrecoverable VAT is included as part of the expenses concerned, and capitalised as part of the cost of fixed assets acquired as appropriate.

Notes to the Annual Accounts continued

1.9 Operating leases

Leasing charges in respect of operating leases are recognised in the income and expenditure account in equal amounts over the life of the lease agreement as incurred.

The notional cost of capital has been calculated at the Treasury rate of 3.5% on average net assets during the year.

Notional cost of capital is reversed out after net expenditure on ordinary activities after taxation.

1.10 Pension

Contributions to the Greater Manchester Pension Fund are made in accordance with actuarial recommendations and are charged to the income and expenditure account as they are incurred.

Benefits accrue at the rate of 1/80th of pensionable salary for each year of service. In calculating the real increase in accrued pension, inflation has been assumed to run at 3.5% throughout 2007-08. Pensionable salary includes performance related pay.

Details of the Standards Board's pension scheme are shown in note 15.

1.11 Notional cost of capital

In order to disclose the full cost of the Standards Board's activities, an amount is included for the notional cost of capital.

2. Staff Costs

	2007-08 £'000	2006-07 £'000
Permanent staff costs, including the Chief Executive were:		
Wages and salaries, including performance related pay	4,193	4,111
Social security costs	343	378
Pension costs	452	365
	4,988	4,854
Board members	116	123
Temporary staff costs	147	262
Staff on secondment	35	–
Total staff costs, including the Chief Executive	5,286	5,239

The employer's contribution is calculated at the rate of 13% recommended for all the Standards Board for England's employees by the pension fund actuaries and is subject to the 'earnings cap' of £105,000. David Prince was a member of the Standards Board for England's pension scheme, to which the Standards Board contributed at the appropriate rate, during his employment on a full-time basis.

Number of persons employed during the year	2007-08 Average no.	2006-07 Average no.
Permanent staff including Chief Executive	100	103
Board	10	9
	110	112
Contract staff	3	5
Seconded staff	1	–
Total number of staff	114	117

Notes to the Annual Accounts continued

3. Reconciliation of operating deficit to net cash outflow from operating activities

	2007-08 £'000	2006-07 £'000
Net expenditure	(10,465)	(11,430)
Depreciation charges	394	463
(Increase)/decrease in debtors	331	(309)
Increase/(decrease) in amounts payable within one year	(924)	388
Increase/(decrease) in provisions	(296)	605
FRS 17 adjustments	97	(6)
Adjustments for tax accrual	(10)	(9)
Net cash outflow from operating activities	(10,873)	(10,298)

4. Reconciliation of net cash flow to movement in net funds

	2007-08 £'000	2006-07 £'000
Cash at bank and in hand carried forward	618	1,805
Less: cash at bank and in hand brought forward	(1,805)	(730)
Increase/(decrease) in cash in the year	(1,187)	1,075

5. Grant-in-Aid

Grant-in-aid is receivable from Communities and Local Government to fund revenue expenditure, the purchase of tangible fixed assets, and capital projects.

	2007-08 £'000	2006-07 £000
Amounts received	10,060	11,781

6. Other income

	2007-08 £'000	2006-07 £'000
Conference income	312	291
Publication income	5	2
Total	317	293

Conference income is generated through individual spaces sold at the Annual Assembly where the individual sale price is calculated on the basis to optimise attendance.

Other income is net of VAT.

7. Administrative expenditure

	2007-08 £'000	2006-07 £'000
Relocation cost (Note 20)	976	2,009
Payments made under operating leases	961	1,063
Rates and service charges ¹	148	553
Conferences	573	579
Depreciation	394	463
Professional fees ²	429	438
Computer expenses	499	277
Other administration costs	456	258
Training	231	240
Communications ³	208	211
Travel and subsistence	227	165
Recruitment costs	228	91
Office equipment	11	14
Internal auditors' fee	35	35
Subscriptions	39	35
External audit fee	32	31
Miscellaneous costs	25	18
Refurbishment	4	3
Office supplies	20	1
Total	5,496	6,484

¹Rates and service charges includes a rates refund of £62,000. This includes amounts backdated to previous years.

²Professional fees consist of the following expenses: specialist fees, audio typist fees, legal fees, judicial review, high court appeals, Adjudication Panel reps and local Standards Board reps.

³Communications costs comprise the following expenses: conferences, publications, guidance/advice, website development, Bulletins, the Case Review, the Annual Report and Review, complaints leaflets and other communications.

Notes to the Annual Accounts continued

8. Interest receivable

	2007-08	2006-07
	£'000	£'000
Interest receivable	48	47

9. Notional cost of capital

	2007-08	2006-07
	£'000	£'000
Opening assets	(527)	298
Closing assets	115	(527)
Average	(206)	(115)
At 3.5% on the average of net assets during the year	7	4

10. Taxation

Corporation tax is charged on interest receivable. The tax charge is £9,553 for 2007-08 and is current tax only. The tax charge for 2006-07 was £8,940. There has been an increase in the small companies' rate of corporation tax in 2007-08 which resulted in a higher charge.

11. Tangible fixed assets

	Assets under construction £'000	Computer equipment £'000	Office equipment, furniture and fittings £'000	Total £'000
Cost				
At 1 April 2007	1,305	852	1,073	3,230
Transfers	(1,305)	323	982	–
Additions	387	35	–	422
At 31 March 2008	387	1,210	2,055	3,652
Depreciation				
At 1 April 2007	–	805	1,020	1,825
Charge for the period	–	153	241	394
At 31 March 2008	–	958	1,261	2,219
Net book amounts				
At 31 March 2007	1,305	47	53	1,405
At 31 March 2008	387	252	794	1,433

Assets under construction as at 31 March 2008 relates to the new IT systems required to support our new regulatory role.

12. Debtors

	2007-08 £'000	2006-07 £'000
Amounts falling due within one year:		
Prepayments	241	212
VAT debtor	14	16
Other debtors	207	385
	462	613
Amounts falling due after one year:		
Prepayments	–	18
Other debtors	5	167
	5	185

Notes to the Annual Accounts continued

During the accounting period 2007-08 there were no material amounts of any debts or any provision for bad/doubtful debts.

Total balance of staff loans outstanding at the year end was £29,262.

This amount is broken down into two categories:

1. Season ticket loans which amounted to £7,512
2. Housing loans for staff relocating to Manchester on a permanent basis, this amounted to £21,750.

13. Creditors

Creditors – amounts falling due within one year	2007-08	2006-07
	£'000	£'000
Amounts falling due within one year:		
Creditors	449	150
Capital creditors	–	720
Accruals	334	925
Deferred income	122	30
Other taxation and social security ¹	126	125
Other creditors ²	45	50
Total creditors	1,076	2,000

¹As at 31 March 2008 amounts outstanding to other government bodies:

HM Revenue & Customs: PAYE £72,928 (2006-07 – £69,629)

National Insurance £53,263 (2006-07 – £55,296)

²As at 31 March 2008 amounts outstanding to other bodies:

Greater Manchester Pension Fund £44,023 (2006-07 – £50,323)

14. Reserves

	2007-08 £'000	2007-08 £'000	2007-08 £'000	2006-07 £'000	2006-07 £'000	2006-07 £'000
	Pension Reserve	General Reserve	Total	Pension Reserve	General Reserve	Total
Brought forward	(1,930)	1,403	(527)	(722)	1,020	298
Net expenditure	–	(10,467)	(10,467)	–	(11,414)	(11,414)
Grant-in-aid received	–	10,060	10,060	–	11,781	11,781
Actuarial gain/(loss)	1,384	–	1,384	(1,192)	–	(1,192)
Settlements and curtailments	(335)	–	(335)	–	–	–
Movement between reserve	(137)	137	–	(16)	16	–
Balance carried forward	(1,018)	1,133	115	(1,930)	1,403	(527)

15. Pension

The Standards Board for England is an admitted body to the Greater Manchester Pension Fund, which operates under the Local Government Pension Scheme Regulations. It is a defined benefit scheme based on final pensionable salary.

The most recent triennial valuation was carried out as at 31 March 2008 and has been updated by independent actuaries to the Greater Manchester Pension Fund to take account of the requirement of FRS17 in order to assess the liabilities of the fund as at 31 March 2008. Hymans Robertson carried out the actuarial valuation on 31 March 2008, for the purposes of FRS17. Liabilities are valued on an actuarial basis using the projected unit method of valuation, which assesses the future liabilities discounted to their present value.

The Standards Board also pays pensions direct to ex-employees who were awarded additional benefits under the Standards Board's early retirement scheme. These pension costs are funded from grant-in-aid as they are paid. The pension charge for the period is shown below.

The net pension liability as at 31 March 2008 is estimated to be £1,018,000. The employer makes a contribution of 13% for each employee's pensionable salary who joins the scheme, which amounts to £373,000 in 2007-08 with prior year amounts being £371,000.

Notes to the Annual Accounts continued

15b contains the income and expenditure account cost for the year ended 31 March 2008, along with an analysis of the amount recognised in the Statement of recognised gains and losses. Also shown are the movement of the net expenditure over the year and the history of experience gains and losses, expressed as a percentage of assets and/or liabilities.

15c contains estimates of the income and expenditure account cost for 2008-09. These figures should be treated as provisional and are subject to change.

Certain FRS17 assumptions are set by the Board (for example salary increases). The actuary has stated the assumptions in this report are reasonable, largely being determined by the latest formal funding valuation.

15a. Balance sheet disclosure as at 31 March 2008

Assumptions as at	31 March 2008	
	% p.a.	
Price increases	3.6%	
Salary increases	5.1%	
Pension increases	3.6%	
Discount rate	6.9%	

Assets (Employer)	Long Term Returns	Assets £'000
Equities	7.7%	3,704
Bonds	5.7%	1,096
Property	5.7%	510
Cash	4.8%	558
Total	6.9%	5,868

Net pension liability as at	31 March 2008
	£'000
Estimated employer assets (A)	5,868
Present value of scheme liabilities ¹	6,886
Present value of unfunded liabilities ²	–
Total value of liabilities (B)	6,886
Net pension liability (A-B)	(1,018)

¹ It is estimated that this liability comprises of approximately £5,422,000, £1,106,000 and £358,000 in respect of employee members, deferred pensioners and pensioners respectively as at 31 March 2008.

² For unfunded liabilities as at 31 March 2008, it is assumed that all unfunded pensions are payable for the remainder of the member's life. It is further assumed that 90% of pensioners are married (or cohabiting) at death and that their spouse (cohabitee) will receive a pension equal to 50% of the member's pension as at the date of the member's death.

15b. Revenue account costs for the year to 31 March 2008

Analysis of amount charged to net expenditure

Amount charged to net expenditure	Year to	
	31 March 2008	
	£'000	% of Pay
Service cost ³	470	17.1%
Past service cost	–	–
Curtailement and settlements	335	12.2%
Decrease in irrecoverable surplus	–	–
Total operating charge (A)	805	29.3%

³ The service cost figures include an allowance for administration expenses of 0.2%.

Amount credited to other finance income	Year to	
	31 March 2008	
	£'000	% of Pay
Expected return on employer assets	342	12.4%
Interest on pension scheme liabilities	(382)	(13.9%)
Net return (B)	(40)	(1.5%)
Net revenue account cost (A) – (B)	845	30.8%

Notes to the Annual Accounts continued

Analysis of amount recognised in statement of recognised gains and losses (SRGL)

	Year to 31 March 2008
Actual return less expected return on pension scheme assets	(525)
Experience gains and losses arising on the scheme liabilities	(196)
Changes in assumptions underlying the present value of scheme liabilities ¹	2,105
Actuarial gain/(loss) in pension plan	1,384
Increase/(decrease) in irrecoverable surplus from membership fall and other factors –	
Actuarial gain/(loss) recognised in SRGL	1,384

¹ The change in assumptions items is made up of:

- a positive item of £134,000 in respect of the change in the commutation assumption compared to the 2007 FRS17 report;
- a negative item of £280,000 in respect of the change in the mortality assumptions compared to the 2007 FRS17 report; and
- a positive item of £2,251,000 in respect of the change in financial assumptions compared to the 2007 FRS17 report.

Movements in surplus/deficit during the year

	Year to 31 March 2008
Surplus/(deficit) at beginning of the year	(1,930)
Current service cost	(470)
Employer contributions	373
Contributions in respect of unfunded benefits	–
Other income	–
Other outgoings	–
Past service costs	–
Impact of settlements and curtailments	(335)
Net return on assets	(40)
Actuarial gains/(losses)	1,384
Surplus/(deficit) at end of year	(1,018)

Experience gains and losses

	Year to 31 March 2008
Difference between the expected and actual return on assets	(525)
Value of assets	5,868
Percentage of assets	(8.9%)
Experience gains/(losses) on liabilities	(196)
Total present value of liabilities	6,886
Percentage of the total present value of liabilities	(2.8%)
Actuarial gains/losses recognised in SRGL	1,384
Total present value of liabilities	6,886
Percentage for the total present value of liabilities	20.1%

Notes to the Annual Accounts continued

15c. Projected pension expense for the year 31 March 2009

Analysis of projected amount to be charged to net expenditure for the year to 31 March 2009

Projected amount charged to net expenditure

	Year to 31 March 2009	
	£'000	% of pay
Estimated current service cost	288	9.3%
Past service costs	103	3.4%
Curtailments and settlements	–	–
Decrease in irrecoverable surplus	–	–
Total operating charge (A)	391	12.7%

Projected amount credited to other finance income

	Year to 31 March 2009	
	£'000	% of pay
Expected return on employer assets	424	13.7%
Interest on pension scheme liabilities	(494)	(16.0%)
Net return (B)	(70)	(2.3%)
Estimated net income and expenditure account cost (A) – (B)	461	15.0%

Notes:

The projected service cost is based on the new Local Government Pension Scheme (LGPS) that was introduced on 1 April 2008.

The past service costs are in respect of retrospective changes that will come into effect on 1 April 2008. This figure comprises:

- £77,000 in respect of the extension of the death grant upon death after retirement to ten times the pension less the total pension payments already paid; and
- £26,000 in respect of the extension of the eligibility criteria for dependants' pensions upon death to include a nominated cohabitee.

The above figures should be treated as estimates and may need to be adjusted to take account of:

- any material events, such as curtailments, settlements or the discontinuance of the employer's participation in the fund;
- any changes to accounting practices; or
- any changes to the scheme benefits.

The monetary amount of the projected service cost for 2008-09 may be adjusted to take account of actual pensionable payroll for the year.

The estimated current service cost includes an allowance for administration expenses of 0.2% of pay.

Notes to the Annual Accounts continued

16. Lease commitments

Annual commitments under operating leases	2007-08	2006-07
	£'000	£'000
Land and buildings on leases expiring:		
Within one year	161	265
Within two to five years	217	803
After five years	–	–
Other operating leases on leases expiring:		
Within one year	1	2
Within two to five years	8	–
After five years	–	–
Total	387	1,070

17. Financial instruments

HM Treasury guidance requires that the accounts of the Standards Board for England contain disclosures in respect of financial instruments (financial assets and financial liabilities) maintained by the Standards Board. Apart from short-term debtors and creditors, the only financial instrument maintained during the period was cash held on current account. The only associated risk is interest rate risk, which the Standards Board regards as minimal.

18. Related party transactions

The Standards Board for England is a non-departmental public body sponsored by Communities and Local Government. Communities and Local Government is regarded as a related party, as are other entities that it sponsors. The Standards Board had material transactions with Communities and Local Government during the financial year by way of grant-in-aid of £10,060,000.

None of the Board members, key management or other related parties have undertaken any material transactions with the Standards Board.

Greater Manchester Pension Fund is considered a related party and the Standards Board had transactions of £373,000 during the year (2006-07: £371,000) which was the employer's contribution.

19. Capital commitments

The Standards Board does not have any capital commitments at present and is not likely to have any in the future.

20. Relocation cost

The Standards Board supports the government's policy of relocating national bodies from London, and relocated to Manchester in April 2007. The costs incurred to relocate included in administrative expenditure on the Income and expenditure account are as follows:

Description	2007-08 £'000	2006-07 £'000
Staff costs	273	718
Office supplies	19	597
Staff relocation costs	156	186
Professional fees	102	317
Recruitment costs	84	84
Travel and subsistence	56	31
Other administration costs	259	66
Computer expenses	8	1
Training	19	2
Subscriptions	–	6
Communications	–	1
Total	976	2,009

21. Contingent liabilities

Given the nature of the business undertaken by the Standards Board, there exists the possibility that legal or other costs may arise subsequent to these accounts, in respect of cases completed or legal decisions given in 2007-08 or previous years.

Notes to the Annual Accounts continued

22. Provisions

	Relocation £'000	Other £'000	Total £'000
At 1 April 2007	506	99	605
Arising during the period	11	234	245
Utilised during the period	(442)	(99)	(541)
At 31 March 2008	75	234	309

Included in other provisions is £234,000 relating to redundancy payments due to staff as a result of our change in role to a strategic regulator from 8 May 2008. The relocation provision relates to payments due to staff as a result of our relocation move to Manchester. It is expected that all provisions will be paid in the 2008-09 financial year.

23. Post balance sheet events

Details of events since the balance sheet date are included within the Management commentary on page 13.

Accounts direction

Accounts direction given by the First Secretary of State with the consent of the Treasury, in accordance with paragraph 13(b) of Schedule 4 to the Local Government Act 2000

1. The annual accounts of the Standards Board (hereafter in this accounts direction referred to as “the Board”) shall give a true and fair view of the income and expenditure and cash flows for the year and the state of affairs at the year end. Subject to this requirement, the annual accounts for 2006/07 and subsequent years shall be prepared in accordance with:
 - (a) the accounting and disclosure requirements given in Government Accounting and in the Government Financial Reporting Manual issued by the Treasury (“the FReM”) as amended or augmented from time to time, and subject to Schedule 1 to this direction;
 - (b) any other relevant guidance that the Treasury may issue from time to time;
 - (c) any other specific disclosure requirements of the Secretary of State;insofar as these requirements are appropriate to the Board and are in force for the year for which the accounts are prepared, and except where agreed otherwise with the Secretary of State and the Treasury, in which case the exception shall be described in the notes to the accounts.
2. Schedule 1 to this direction gives clarification of the application of the accounting and disclosure requirements of the Companies Act and accounting standards, and also gives any exceptions to standard Treasury requirements. Additional disclosure requirements of the Secretary of State and further explanation of Treasury requirements are set out in Schedule 2.
3. This direction shall be reproduced as an appendix to the annual accounts.
4. This direction replaces all previously issued directions.

Signed by authority of the Secretary of State

Paul Rowsell

An officer in the Department for Communities and Local Government

Date: 27 March 2007

Accounts direction continued

Schedule 1

1. Stocks and work in progress shall be included in the balance sheet at the lower of estimated replacement cost and estimated net realisable value.
2. The annual accounts shall be signed and dated by the chairman on behalf of the board members, and by the accounting officer.

Schedule 2

Additional disclosure requirements

The following information shall be disclosed in the annual accounts, as a minimum, and in addition to the information required to be disclosed by paragraphs 1 and 2 of this direction.

1. The notes to the annual accounts

- (a) an analysis of grants from:
 - (i) government departments
 - (ii) European Community funds
 - (iii) other sources identified as to each source;
- (b) For grants from the Department for Communities and Local Government, the following information shall also be shown:
 - (i) the amount that the Board is entitled to receive for the year
 - (ii) the amount received during the year
 - (iii) the amount released to the income and expenditure account for the year
 - (iv) the amount used to acquire or improve fixed assets in the year
 - (v) movements on amounts carried forward in the balance sheet

and the note should make it possible to reconcile any of the amounts in (i) to (v) above, to each of the other amounts;

(c) an analysis of grants included as expenditure in the income and expenditure account and a statement of the total value of grant commitments not yet included in the income and expenditure account;

(d) details of employees, other than members of the Board, showing:

(i) the average number of persons employed during the year, including part-time employees, agency or temporary staff and those on secondment or loan to the Board, but excluding those on secondment or loan to other organisations, analysed between appropriate categories (one of which is those whose costs of employment have been capitalised)

(ii) the total amount of loans to employees.

(iii) employee costs during the year, showing separately:

(1) wages and salaries

(2) early retirement costs

(3) social security costs

(4) contributions to pension schemes

(5) payments for unfunded pensions

(6) other pension costs

(7) amounts recoverable for employees on secondment or loan to other organisations

(The above analysis shall be given separately for the following categories:

I employed directly by the Board

II on secondment or loan to the Board

III agency or temporary staff

IV employee costs that have been capitalised);

Accounts direction continued

- (e) an analysis of liquid resources, as defined by accounting standards;
- (f) in the note on debtors, prepayments and payments on account shall each be identified separately;
- (g) a statement of debts written off and movements in provisions for bad and doubtful debts;
- (h) a statement of losses and special payments during the year, being transactions of a type which Parliament cannot be supposed to have contemplated. Disclosure shall be made of the total of losses and special payments if this exceeds £250,000, with separate disclosure and particulars of any individual amounts in excess of £250,000. Disclosure shall also be made of any loss or special payment of £250,000 and below if it is considered material in the context of the Board's operations.
- *(i) particulars, as required by the accounting standard on related party disclosures, of material transactions during the year and outstanding balances at the year end (other than those arising from a contract of service or of employment with the Board), between the Board and a party that, at any time during the year, was a related party. For this purpose, notwithstanding anything in the accounting standard, the following assumptions shall be made:
 - (i) transactions and balances of £5,000 and below are not material
 - (ii) parties related to board members and key managers are as notified to the Board by each individual board member or key manager
 - (iii) the following are related parties:
 - (01) subsidiary and associate companies of the Board
 - (02) pension funds for the benefit of employees of the Board or its subsidiary companies (although there is no requirement to disclose details of contributions to such funds)
 - (03) board members and key managers of the Board

-
- (04) members of the close family of board members and key managers
 - (05) companies in which a board member or a key manager is a director
 - (06) partnerships and joint ventures in which a board member or a key manager is a partner or venturer
 - (07) trusts, friendly societies and industrial and provident societies in which a board member or a key manager is a trustee or committee member
 - (08) companies, and subsidiaries of companies, in which a board member or a key manager has a controlling interest
 - (09) settlements in which a board member or a key manager is a settlor or beneficiary
 - (10) companies, and subsidiaries of companies, in which a member of the close family of a board member or of a key manager has a controlling interest
 - (11) partnerships and joint ventures in which a member of the close family of a board member or of a key manager is a partner or venturer
 - (12) settlements in which a member of the close family of a board member or of a key manager is a settlor or beneficiary
 - (13) the Department for Communities and Local Government, as the sponsor department for the Board.

For the purposes of this sub-paragraph:

- (i) A key manager means a member of the Board's management board.
- (ii) The close family of an individual is the individual's spouse, the individual's relatives and their spouses, and relatives of the individual's spouse. For the purposes of this definition, "spouse" includes personal partners, and "relatives" means brothers, sisters, ancestors, lineal descendants and adopted children.

Accounts direction continued

(iii) A controlling shareholder of a company is an individual (or an individual acting jointly with other persons by agreement) who is entitled to exercise (or control the exercise of) 30% or more of the rights to vote at general meetings of the company, or who is able to control the appointment of directors who are then able to exercise a majority of votes at board meetings of the company.

*Note to Schedule 2 paragraph 2(i): under the Data Protection Act 1998 individuals need to give their consent for some of the information in these sub-paragraphs to be disclosed. If consent is withheld, this should be stated next to the name of the individual.

If you would like a copy of our Annual Review 2007-08, please contact us at:
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Printed on Revive 100 Offset, a recycled paper containing 100% post consumer waste
which is manufactured to ISO 14001 and supported by the Forest Stewardship Council.



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