

Return to an order of the Honourable The House of Commons, dated 16 July 2007

Accounts, of the Contingencies Fund, 2006-2007, showing (1) a balance sheet, (2) a cashflow statement and (3) notes to the account; together with the Report of the Comptroller and Auditor General thereon. (In continuation of House of Commons paper No 1589 of 2005-2006.)

Contingencies Fund Account 2006-2007

Treasury Chambers }
16 July 2007 } Jane Kennedy

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Foreword

Scope of the accounts

The Contingencies Fund is used to finance payments for urgent services in anticipation of Parliamentary provision for those services becoming available, and to provide funds required temporarily by government departments for necessary working balances, or to meet other temporary cash deficiencies.

HM Treasury (the Treasury) controls access to the Fund to ensure that issues are appropriate and consistent with the requirements set out in Government Accounting. All advances from the Fund must be repaid. In the case of advances in support of voted expenditure, Parliamentary authority is needed to enable sums advanced to departments to be repaid to the Fund. Wherever possible, Parliament is made aware of the intention to use the Fund and incur associated resources through a written Ministerial Statement made in advance of any issues being made.

Where practical, sums due to the Fund are recovered within the same financial year. Generally, repayments of advances for voted services are provided for either in Supplementary Estimates of the same year, or, if this is not possible, in the Estimates of the following year. No interest is payable by departments on advances made from the Fund.

Advances in 2006-2007

In 2006-2007 the Contingencies Fund advanced £1,230 million to government departments (2005-2006: £4,509 million). The allocation of advances is detailed in Note 5 to the account.

The Capital of the Fund

The permanent capital of the Fund was increased to £1,500,000 by section 52 of the Finance Act 1921. Section 3 of the Miscellaneous Financial Provisions Act 1946, as amended by the Contingencies Fund Act 1974, provides that the capital of the Fund, including the permanent capital, may be increased as necessary up to an amount equal to 2 per cent of the authorised supply expenditure for the year ending on the previous 31 March. Authorised supply expenditure is defined as the total of the sums which Acts passed before the end of the year have authorised the Treasury to issue out of the Consolidated Fund for supply services for that year.

The total supply expenditure authorised for 2005-2006 was £364,872,412,000 and accordingly the maximum capital available to the Fund in 2006-2007 was £7,297,448,240.

The claims on the Fund are kept regularly under review to ensure that issues are within the statutory limit for the capital of the Fund. No interest is payable on capital issued to the Fund from the Consolidated Fund.

Accounts and Audit

Under the Treasury Minute of 13 May 1862 the Treasury is required to prepare accounts for each financial year, in such form as it may direct. In accordance with the Direction issued on 7 October 2005, the Fund's accounts for 2006-2007 have been prepared on an accruals basis. As the Fund does not receive any income, nor does it incur any expenditure, no operating cost statement is presented as part of the accounts. The Cash Flow statement reflects the transfers undertaken in the year.

Under the Treasury Minute of 13 May 1862 the accounts are audited by the Comptroller and Auditor General (C&AG).

As the Accounting Officer, I have taken all the steps that I ought to have taken to make myself aware of any relevant audit information and to establish that the Contingencies Fund's auditors are aware of that information. So far as I am aware, there is no relevant audit information of which the Contingencies Fund's auditors are unaware.

John Kingman
Accounting Officer
HM Treasury

26 June 2007

Statement of Accounting Officer's responsibilities

Under the Treasury Minute of 13 May 1862 the Treasury is required to prepare accounts for each financial year in the form prescribed by the Department. In accordance with the Direction issued on 7 October 2005, the accounts of the Contingencies Fund are to be prepared on an accruals basis and must give a true and fair view of the state of affairs of the Fund and the cash flows for the financial year.

The Treasury has appointed John Kingman, the Managing Director for the Public Services and Growth Directorate, as Accounting Officer for the accounts, with overall responsibility for the operation of the Fund, for preparing the annual accounts and for transmitting them to the Comptroller and Auditor General.

In preparing the accounts the Accounting Officer is required to observe the relevant accounting and disclosure requirements and apply suitable accounting policies on a consistent basis.

The responsibilities of an Accounting Officer, including responsibility for the propriety and regularity of the public finances for which he is answerable, and for the keeping of proper records, are set out in the Accounting Officers' Memorandum issued by the Treasury and published in '*Government Accounting*'.

Statement on Internal Control

Scope of responsibility

As Accounting Officer for the Contingencies Fund, I am responsible for maintaining a sound system of internal control to support the organisation's policies, aims and objectives and safeguard public funds and assets. I am also obliged to conduct a review of the effectiveness of the system of internal control. This review covers all controls, including financial, operational and compliance controls and risk management. Once an advance has been made it is the responsibility of the receiving department to ensure that the cash is used only for the purpose(s) for which it was advanced and to make repayment at the earliest opportunity (though HM Treasury (the Treasury) will follow up outstanding repayments as necessary).

The Fund is managed generally within the framework of the Treasury's system of internal control. This framework includes resource allocation, utilisation and management of risks across the Treasury's business. In addition, there are further controls that are specific to the management of the Contingencies Fund, as detailed below.

The purpose of the system of internal control

The system of internal control is designed to manage rather than eliminate the risk of failure to achieve policies, aims and objectives; it can therefore only provide reasonable and not absolute assurance against material mis-statement or loss. The system of internal control has been in place in the Treasury for the year ending 31 March 2007 and up to the date of the approval of the annual account, and accords with Treasury guidance.

Within this overall departmental framework the additional controls in place for the management of the Contingencies Fund are set out below.

Capacity to handle risk

Risk management is key to all Contingencies Fund processes, including that of business continuity resilience planning for public funds.

There are sufficient experienced staff in the Treasury with an appropriate range and breadth of knowledge to manage the Contingencies Fund, covering for absences as necessary. Key operational staff with responsibilities relating to the Contingencies Fund are trained and equipped to manage risk in a way appropriate to their authority and duties. Guidance on risk management is available to all staff on the intranet and individuals' objectives reflect the need to manage risks, particularly those related to business continuity. Business continuity resilience is regularly tested locally and with business partners; and lessons learned feed into improved business continuity processes.

Detailed guidance is provided for staff in the section in Government Accounting dealing with the Contingencies Fund and advising on processes. This is regularly reviewed and updated as necessary.

The risk and control framework

During the year, responsibility for supporting me as Accounting Officer in matters relating to oversight of the governance, internal control and risk management processes was brought under the supervision of the Exchequer Funds Audit Committee. The Exchequer Funds Audit Committee performs this role for the Accounting Officers of each of the Exchequer Funds, which are the Debt Management Account, Public Works Loan Board, Commissioners for the Reduction of the National Debt, Exchange Equalisation Account, National Loans Fund, Consolidated Fund and the Contingencies Fund. Members of the Committee are appointed for periods of up to three years, extendable by no more than one additional three-year period. The Chair of the Committee reports directly to me. The current membership of the Committee is

- Colin Price, Chair, non-executive member of the Debt Management Office's Managing Board, until December 2006 Chair of the Lord Chancellor's Strategic Investment Board and formerly Global Pension Fund Adviser/ Finance Director at Shell Pensions Management Services Limited;
- Brian Larkman, non-executive member of the Debt Management Office's Managing Board and formerly Global Head of Money Markets at the Royal Bank of Scotland PLC; and
- Mark Clarke, Director General Finance and Strategy at the Department of Trade and Industry

The Exchequer Funds Audit Committee met for the first time on 23 January 2007 and again on 29 March 2007, and will meet four times a year.

The key risks for the Contingencies Fund are

- breach of the Contingencies Fund capital limit (imposed by statute and set at 2 per cent of the previous year's approved cash supply);
- incorrect accounting and irregularity of transactions;
- failure of IT systems;
- failure to provide an effective service in adverse circumstances, including disaster situations; and
- failure of principal counter-parties to provide agreed services.

The process through which risks are monitored and managed between the various teams in the Treasury that deal with the Fund is reviewed as necessary to ensure that responsibility for their management is clearly identified and that the processes used are complementary.

Controls in 2006-2007

Existing internal controls to mitigate risks to the Contingencies Fund include

- reducing HMRC's revenue drawings from the Contingencies Fund by providing them with an additional power to draw deficit funding from the Consolidated Fund;
- policy and procedures manuals as well as job instructions are maintained to ensure that key operational staff with responsibilities relating to the Contingencies Fund carry out their responsibilities in a controlled manner;
- separation of duties: different Teams within the Treasury carry out the authorisation, approval and payment of Contingencies Fund advances;
- an established process for consideration of requests for use of the Fund: departments seeking advances from the Fund are required to comply with procedures set out in Government Accounting;
- use of an automated record and monitoring system: records of applications for advances are held on a central database, enabling detailed analysis of the position;
- quarterly monitoring reports to the Accounting Officer: providing regular assessment of use of the Fund and identifying any pressures arising;
- payment authorisation process: the payment destination and service, and any changes thereto, are double-checked prior to the authorisation of payments;
- authorised signatories: a list of authorised signatories for the Fund is maintained;
- regular bank reconciliations;
- a list of staff able to agree advances in the absence of the Accounting Officer or Estimates Clerk has been agreed and incorporated within the records;
- the existence of application controls within the IT system used to manage financial transactions and account for receipts and payments on the Contingencies Fund;

- the existence of business continuity arrangements that are tested periodically;
- a new tracking procedure for the repayment of advances; and
- Government Accounting requires that, where funding is advanced to meet the cash requirement supporting resources for a new service that cannot await parliamentary approval of both the specific enabling legislation and the necessary Estimate, Parliament must be informed by Ministerial Statement or Parliamentary Question as soon as is practicable. In January 2007, the Fund made an advance of £3.5 million to the Department for Transport in support of work on Cross Rail. In this instance, there was a delay on the part of the Department in arranging for a Ministerial Statement to be made. The Statement was eventually laid before the House of Commons in May 2007.

Plans for 2007-2008

In addition to the controls mentioned above, in the coming year I have plans for

- putting in place procedures to check that Departments have made the relevant Ministerial Statement to comply with the requirements of Government Accounting;
- using the opportunity to run Treasury applications at the Office of Government Commerce's site at Norwich, which is part of the back-up site replacement strategy, to provide enhanced resilience;
- implementation of recommendations made by the Public Finance Business Continuity (PFBC) project, including the development of enhanced plans to address the loss of services from, and to, key external counter-parties, such as the Bank of England, the Exchequer Services section of the National Audit Office and the Debt Management Office;
- continuing to focus on enhancing risk awareness within the Treasury's Exchequer Funds and Accounts team through risk exercises and training;
- training recently recruited Exchequer Funds and Accounts staff to cover key Contingencies Fund operational tasks in their branch in addition to their core duties; and
- Exchequer Funds and Accounts participation in the implementation of the Treasury's new contingencies site, to ensure that it allows them to continue to deliver their objectives efficiently and effectively as and when required.

Review of effectiveness

As Accounting Officer, my review of the effectiveness of the system of internal control is informed by the work of executive managers within the Treasury, who have been delegated responsibility for the development and maintenance of the internal control framework, and by the reports and comments made by the internal and external auditors. I have been supported by the Audit Committee and risk owners in addressing weaknesses and ensuring that continuous improvement of the system is in place. The Exchequer Funds Audit Committee considered the 2006-2007 accounts in draft and provided me with its views before I formally signed the accounts.

Internal Audit

During the period of this Statement on Internal Control, Internal Audit has provided reports on the effectiveness of the risk management, control and governance processes to the Audit Committee throughout the period. The audits make a series of recommendations that are addressed as part of our focus on continuous improvement in this area. The Internal Audit work programme is approved by the Audit Committee at the start of the year.

Internal Audit attended meetings of each Audit Committee to report the results of audit work and report the results of follow-up work on management action to address audit recommendations.

Internal Audit's view was that assurance could be given over the risk management, control and governance arrangements relevant to the accounts. There are no matters arising from the work of Internal Audit in the period that would give rise to a separate comment in the Statement on Internal Control.

John Kingman
Accounting Officer

26 June 2007

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 Contingencies Fund for the year ended 31 March 2007 under the Treasury Minute dated 13 May 1862. These comprise the Balance Sheet, the Cash Flow Statement and the related notes. These financial statements have been prepared under the accounting policies set out within them.

Respective responsibilities of the Accounting Officer and Auditor

The Accounting Officer is responsible for the preparation of financial statements in such form as HM Treasury may prescribe. The Accounting Officer is also responsible for ensuring the regularity of financial transactions and the preparation of the Foreword and the Statement on Internal Control. These responsibilities are set out in the Statement of Accounting Officer's Responsibilities.

My responsibility is to audit the financial statements in accordance with relevant legal and regulatory requirements, and with International Standards on Auditing (UK and Ireland).

I report to you my opinion as to whether the financial statements give a true and fair view and whether the financial statements have been properly prepared in the form prescribed by HM Treasury. I also report whether in all material respects the financial transactions of the Contingencies Fund conform to the authorities which govern them.

In addition, I report to you if proper accounting records have not been kept or if I have not received all the information and explanations I require for my audit, or if other information specified by HM Treasury is not disclosed.

I review whether the Statement on Internal Control reflects the Contingencies Fund's compliance with HM Treasury's guidance, and I report if it does not. I am not required to consider whether the Accounting Officer's statements on internal control cover all risks and controls, or to form an opinion on the effectiveness of HM Treasury's corporate governance procedures or its risk and control procedures.

I read the other information contained in the Foreword and consider whether it is consistent with the audited financial statements. 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 of 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 in the financial statements. It also includes an assessment of the significant estimates and judgements made by the Accounting Officer in the preparation of the financial statements, and of whether the accounting policies are appropriate to the Contingencies Fund's circumstances, consistently applied and adequately disclosed.

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

Opinions

Audit opinion

In my opinion

- the financial statements give a true and fair view, in accordance with Treasury Minute dated 13 May 1862 and directions made thereunder by HM Treasury, of the financial position of the Contingencies Fund as at 31 March 2007 and of the cash flows for the year ended 31 March 2007; and
- the financial statements have been properly prepared in accordance with Treasury Minute dated 13 May 1862 and directions made thereunder by HM Treasury; and

Audit Opinion on Regularity

In my opinion, in all material respects, the financial transactions of the Contingencies Fund conform to the authorities which govern them.

Report

I have no observations to make on these financial statements.

John Bourn
Comptroller and Auditor General

27 June 2007

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Balance Sheet as at 31 March 2007

	Notes	31 March 2007 £m	31 March 2006 £m
Assets			
Cash at bank	3	1.5	1.5
Advances outstanding	4	3.8	0.3
Total assets		5.3	1.8
Liabilities			
Sums repayable to the Consolidated Fund	4	5.3	1.8
Total liabilities		5.3	1.8

The Fund does not receive any income, nor does it incur any expenditure. Accordingly, no statement of operating costs is presented.

The notes on pages 13 to 15 form part of these accounts.

John Kingman
Accounting Officer
HM Treasury

26 June 2007

Cash Flow Statement

	Notes	2006-2007 £m	2005-2006 £m
Receipts			
Issues from the Consolidated Fund		1,500.0	5,000.0
<i>Advances recovered from</i>			
Sundry Estimates voted by Parliament	5(a)	1220.0	4,483.7
Revenue Departments	5(b)	6.4	24.9
		1,226.4	
		2,726.4	9,508.6
Payments			
Repayments to the Consolidated Fund		1,496.5	5,000.0
<i>Advances recoverable from</i>			
Sundry Estimates voted by Parliament	5(a), 6	1223.5	4,483.7
Revenue Departments	5(b), 6	6.4	24.9
		1,229.9	4,508.6
		2,726.4	9,508.6
(Deficit)/surplus of receipts over payments for the financial year		0	0

Notes to the Accounts

1 Accounting policies

On 7 October 2005 the Treasury issued a Direction that the accounts of the Contingencies Fund be prepared on an accruals basis. The Contingencies Fund financial statements have been prepared in accordance with applicable accounting standards and generally accepted accounting practice in so far as they are relevant to the Contingencies Fund. Accounting policies have been applied consistently throughout the year.

2 Income and expenditure

As interest is not receivable on its advances nor payable on its liabilities, the Fund does not receive any income, nor does it incur any expenditure. Consequently, no income and expenditure statement is presented.

3 Cash at bank

A balance of £1,500,000 was held by the Paymaster General at both the start and end of financial year 2006-2007. This is equal to the permanent capital of the Fund, as specified by section 52 of the Finance Act 1921.

4 Advances outstanding and sums repayable to the Consolidated Fund

There were two advances from the Fund outstanding at the end of the financial year: £3,500,000 from the Department for Transport and £305,500 from the Treasury (2005-2006: £340,000 from the Department for the Environment, Food and Rural Affairs). The Fund's permanent capital of £1,500,000 has been treated as a liability to the Consolidated Fund.

5 Advances and repayments

Fund advances and repayments that contributed to cash flow in 2006-2007 were as follows

	Code (see note 6)	2006-2007 Advances £	2006-2007 Repayments £	2005-2006 Advances £	2005-2006 Repayments £
a Advances to Departmental Supply Estimates					
Assets Recovery Agency	(a)	3,000,000	3,000,000	0	0
Department for Constitutional Affairs	(b)	515,000	515,000	0	0
Department for Culture, Media and Sport	(b)	0	0	2,189,756	2,189,756
Department for Education and Skills	(c)	177,000	177,000	0	0
Department for Culture, Media and Sport	(c)	33,200	33,200	2,902,285	3,269,818
Department for the Environment, Food and Rural Affairs	(c)	0	340,000	340,000	0
Department for Transport *	(c)	3,500,000	0	0	0
HM Treasury	(c)	305,500	0	0	0
Cabinet Office: Civil Superannuation	(d)	70,000,000	70,000,000	0	0
Crown Prosecution Office	(d)	0	0	12,000,000	12,000,000
Department for the Environment, Food and Rural Affairs	(d)	265,000,000	265,000,000	0	0
Department for Transport	(d)	833,000,000	833,000,000	0	0
Department for Work and Pensions	(d)	0	0	750,000,000	750,000,000
Department of Health	(d)	0	0	1,700,000,000	1,700,000,000
Foreign and Commonwealth Office	(d)	0	0	139,000,000	139,000,000
Ministry of Defence	(d)	0	0	1,839,814,000	1,839,814,000
Office for National Statistics	(d)	0	0	13,913,000	13,913,000
Revenue and Customs Prosecution Office	(d)	3,000,000	3,000,000	0	0
Teachers' Pension Scheme (England and Wales)	(d)	20,000,000	20,000,000	0	0
Office of Gas and Electricity Markets	(e)	10,000,000	10,000,000	10,000,000	10,000,000
Office of Rail Regulation	(e)	10,000,000	10,000,000	8,000,000	8,000,000
Office of Water Services	(e)	1,500,000	1,500,000	1,500,000	1,500,000
Postal Services Commission	(e)	3,500,000	3,500,000	4,000,000	4,000,000
		1,223,530,700	1,220,065,200	4,483,659,041	4,483,686,574
b Advances in anticipation of revenue (tax revenue) as distinct from income receipts					
HM Revenue & Customs	(f)	6,408,150	6,408,150	24,912,147	24,912,147
		6,408,150	6,408,150	24,912,147	24,912,147
Total		1,229,938,850	1,226,473,350	4,508,571,188	4,508,587,721

* This amount forms part of an overall request from the Department for Transport of £6,525,000 relating to the Cross Rail project, which was notified to Parliament by Ministerial Statement on 23 May 2007.

6 Analysis of reasons for issues of advances

The code letters shown against the advances indicate the purposes for which they were required and follow the definitions in section 11.6 of Government Accounting.

Total advances in 2006-2007 attributable to each category were

	2006-2007	2005-2006
	£	£
a to meet urgent cash requirements in excess of the net cash requirement granted in the Vote on Account	3,000,000	0
b to meet the cash requirement supporting resources for an urgent service which Parliament has already approved through specific enabling legislation but for which existing provision is not available	515,000	2,189,756
c to meet the cash requirement supporting resources for a new service which is urgent and cannot await Parliamentary approval of both the specific enabling legislation and the necessary Estimate	4,015,700	3,242,285
d to meet a further cash requirement for existing services when provision for the total net cash requirement on the Estimate is exhausted	1,191,000,000	4,454,727,000
e advances made to Estimates whose expenditure is largely financed from income, in anticipation of the receipt of cash associated with such income	25,000,000	23,500,000
f advances in anticipation of revenue (tax revenue), as distinct from income receipts	6,408,150	24,912,147
Total	<u>1,229,938,850</u>	<u>4,508,571,188</u>

7 Commitments

At 31 March 2007 commitments had been made to make advances to departments totalling £25.5 million in the subsequent financial year (31 March 2006: £25 million). These were in respect of category (e) advances, required at the start of the new financial year, by regulatory bodies that largely finance their operations from income.

8 Related parties

HM Treasury has a custodian role in relation to the Contingencies Fund. Therefore, as far as advances from the Fund are concerned, HM Treasury is regarded as a related party. During the year, the Contingencies Fund made a category (c) advance to HM Treasury. This was made in accordance with the normal Fund terms and is scheduled to be repaid in 2007-2008.

Appendix

Contingencies Fund Account

Accounts Direction given by the Treasury

This direction supersedes the requirements for a receipts and payments account set out in the Treasury minute of 13 May 1862.

- 1 The Treasury shall prepare accounts for the Contingencies Fund for the financial year ended 31 March 2005 and subsequent financial years comprising
 - a a Foreword;
 - b a Statement of Accounting Officer's responsibilities;
 - c a Statement of Internal Control;
 - d a Balance Sheet; and
 - e a Cash Flow Statementincluding such notes as may be necessary for the purposes referred to in the following paragraphs.
- 2 The accounts shall give a true and fair view of the state of affairs as at the end of the financial year, and the cash flows for the financial year.
- 3 Subject to this requirement, the accounts shall be prepared in accordance with
 - a Generally Accepted Accounting Practice in the United Kingdom (UK GAAP) to the extent that it is relevant. Any departure from UK GAAP is only permissible in the context of providing a true and fair view for this account, and
 - b any other relevant guidance which the Treasury may issue from time to time in respect of accounts which are required to give a true and fair view.
- 4 This direction shall be reproduced as an appendix to the accounts.

David A Cruden FCA
Head of Central Accountancy Team, Her Majesty's Treasury

7 October 2005

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