Department for Children, Schools and Families

Resource Accounts 2009-10

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Department for Children, Schools and Families

Resource Accounts 2009-10

(For the year ended 31 March 2010)

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Annual Report

Scope

1. Entities within the Departmental accounting boundary

1.1 The Department for Children, Schools and Families was renamed to the Department for Education (DfE) on 12 May 2010. The references to the 'Department' in these Accounts should read as referring to the Department for Children, Schools and Families.

1.2 The entities within the Departmental boundary that make up these financial statements are the core Department for Children, Schools and Families (Request for Resources 1) and Sure Start, Early Years and Childcare (Request for Resources 2).

2. Bodies outside the Departmental accounting boundary

2.1 During 2009-10 the Department for Children, Schools and Families (DCSF) had lead responsibility for the public sector bodies listed below.

Executive Non-Departmental Public Bodies (NDPBs)
British Educational Communications and Technology Agency (BECTA)
Children and Family Court Advisory and Support Service (CAFCASS)
Children's Workforce Development Council (CWDC)
National College for School Leadership and Children's Services (NCSLCS)
Office of the Children's Commissioner (OCC) (also known as 11 Million)
Partnerships for Schools (PfS)
Qualifications and Curriculum Authority (QCA)
School Food Trust (SFT)
Training and Development Agency for Schools (TDA)

Public Corporation
General Teaching Council for England (GTC)

Advisory NDPBs
School Teachers' Review Body (STRB)
Independent Advisory Group on Teenage Pregnancy (IAGTP)
Teachers' TV Board of Governors (TTV)

Advisory Bodies
Children's Plan Expert Group
Home Access Task Force
Information Standards Board
Learning Outside the Classroom National Advisory Group
National Advisory Council on Children and Young People's Psychological Well-being and Mental Health
National Council for Education Excellence (NCEE)
Private Fostering Advisory Group
School Support Staff Negotiating Body (SSSNB)
Talent and Enterprise Taskforce

2.2 The executive non-departmental public bodies (NDPBs) have their own Accounting Officers who are responsible to Parliament for the funds they receive and publish their own accounts separately. All the executive NDPBs are financed through grant in aid and the other bodies are financed through grant funding. These accounts include the funding paid to these bodies and all are outside the Departmental boundary for the Resource Accounts.

3. Ministers

3.1 The following ministers formed the ministerial team of the Department during the 2009-10 financial year:

Rt. Hon Ed Balls MP	Secretary of State
Baroness Delyth Morgan	Parliamentary Under Secretary of State for Children, Young People and Families
Rt. Hon Dawn Primarolo MP	Minister of State for Children, Young People and Families (from 6 June 2009)
Vernon Coaker MP	Minister of State for Schools and Learners (from 8 June 2009)
Diana Johnson MP	Parliamentary Under Secretary of State for Schools (from 9 June 2009)
Iain Wright MP	Parliamentary Under Secretary of State for 14-19 Reform and Apprenticeships (from 9 June 2009)
Kevin Brennan MP	Minister of State for Apprenticeships reporting jointly to the Department for Children, Schools and Families and the Department for Business, Innovation and Skills (from 8 June 2009)
Sarah McCarthy-Fry MP	Parliamentary Under Secretary of State for Schools and Learners (to 8 June 2009)
Rt. Hon Jim Knight MP	Minister of State for Schools and Learners (to 5 June 2009)
Rt. Hon Beverley Hughes MP	Minister of State for Children, Young People and Families (to 5 June 2009)

4. Management of the Department

The Board

4.1 David Bell became the first Permanent Secretary for the Department following the machinery of government changes in June 2007. David is the Department's Accounting Officer and as such is accountable to Parliament and the wider public for its actions and in spending public funds.

4.2 David heads the Board, which includes the five members who lead the five directorates. In addition to the executive board members there are two non-executive board members who provide an external challenge and perspective to the Board.

4.3 The Board provides collective leadership to the Department and has overall responsibility for its performance. The Board's responsibilities include:

- taking forward the Department's strategic aim and objectives;
- advising on the allocation of its financial and human resources;
- managing Departmental resources;
- monitoring the achievement of performance objectives;
- maintaining a transparent system of prudent and effective controls;
- managing risk; and
- leading and overseeing the Department's reform programme.

4.4 The composition of the Board of the Department on 31 March 2010 was as follows:

Board members

David Bell	Permanent Secretary
Tom Jeffery	Director General, Children and Families Directorate
Jon Coles	Director General, Schools Directorate
Lesley Longstone	Director General, Young Peoples Directorate
Lee Bailey	Acting Director, Communications Directorate (from 27 August 2009)
Sue Higgins	Director General, Corporate Services Directorate (from 10 August 2009)
Philip Augar	Non-executive member
Katherine Kerswell	Non-executive member

Other executive members of the DCSF Board who served during the year

Michael Hearty	Acting Director General, Corporate Services Directorate (to 31 August 2009)
Caroline Wright	Director, Communications Directorate (to 26 August 2009)

4.5 Board members have been appointed by the Permanent Secretary (with the approval of the Senior Appointments Selection Committee where appropriate). Further information on the appointment and policies relating to board members is contained in the Remuneration Report.

Corporate governance

4.6 From February 2009 the Board put in place the following corporate governance structure to support them:

- Audit and Risk Assurance Committee: advises the Accounting Officer and the Board on audit, risk and control issues which may jeopardise the achievement of the Department's objectives.
- Culture Programme Board: leads the development of a Departmental culture fit for delivery of our world class ambitions.
- Delivery Assurance Board: provides assurance and oversight on the management and delivery of the Department's portfolio.
- Finance Strategy Board: takes decisions and makes recommendations to the Board in relation to financial and asset management in the context of the Department's strategic business plan.
- Joint Delivery Board: reviews cross-cutting policies and efficiencies.
- People Strategy and Delivery Board: leads the implementation and communication of the Department's People Strategy.
- Policy Delivery Board: drives action to enhance and strengthen the Department's capacity for policy delivery.
- Risk Committee: assists the Board to manage high-level risks by identifying and assessing high-level risks, and by ensuring such risks are effectively managed.

Audit and Risk Assurance Committee

4.7 The Audit and Risk Assurance Committee's (ARAC) purpose is to provide an independent view on the management of risk, governance and internal control to the Board. It has been set up in line with the *HM Treasury Corporate Governance in Central Government*

Departments: Code of Good Practice. It is chaired by Philip Augar, a non-executive member of the Board and its membership comprises Katherine Kerswell, who is also a non-executive member of the main Board, plus three independent members. The National Audit Office (NAO), the Head of Internal Audit, the Accounting Officer and the Director General of Corporate Services Directorate also attend the meetings.

5. Departmental reporting

5.1. The Resource Account is reproduced on the Department's website (www.education.gov.uk) along with the key performance data related to the Comprehensive Spending Review 2007 Public Service Agreements (PSAs) and Departmental Strategic Objectives (DSOs).

6. Pension liabilities

6.1 The Department's Statement of Financial Position does not include the pension liabilities of its staff or ministers. The civil servants' pension liabilities are part of the Principal Civil Service Pension Scheme (PCSPS) and ministers' pension liabilities are included in the Parliamentary Contributory Pension Fund (PCPF). Both pension schemes publish separate Resource Accounts. Further information on accounting treatment of pension liabilities within the Department's accounts can be found in the Remuneration Report (pages 19 – 26) and the notes to the Accounts (note 1 accounting policies page 42).

7. Register of interests

7.1 The Department maintains a register of interests which contains details of company directorships and other significant interests held by board members. The register is open for inspection by appointment at any of the Departmental offices in Darlington, London, Runcorn or Sheffield. Anyone wishing to view the register can contact the Department as follows:

- By e-mail to: malcolm.fielding@education.gsi.gov.uk
- By telephone: 020 7340 7693
- By writing to: Malcolm Fielding, Corporate Finance, Department for Education, Fifth Floor, Sanctuary Buildings, 20 Great Smith Street, London, SW1P 3BT

8. Auditor

8.1 The Comptroller and Auditor General (C&AG) is the appointed external auditor of the Department's financial statements. The C&AG, appointed under statute, reports to Parliament the results of his audit examination. The notional cost of work performed by the National Audit Office during 2009-10 totalled £320,000 (2008-09: £318,400) of which £300,000 relates to statutory audit services in respect of the DCSF and Teachers' Pension Scheme Resource Accounts and £20,000 (2008-09: £18,400) for the International Financial Reporting Standards (IFRS) transition.

8.2 The National Audit Office (NAO), on behalf of the C&AG, also carries out Value for Money studies for which it does not receive remuneration from the Department. During 2009-10 the main studies undertaken in relation to DCSF were *Financial Management in DCSF* published on 30 April 2009 and *Partnering for School Improvement* published on 9 July 2009.

8.3 As Accounting Officer, as far as I am aware there is no relevant audit information of which the Department's auditors are unaware. 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 Department's auditors are aware of the information.

Management Commentary

9. Aim and objectives of the Department

9.1 The Department for Children, Schools and Families led on the delivery of 5 of the 30 Public Service Agreements (PSAs) included in the Comprehensive Spending Review 2007 (CSR2007) period, and contributed to a further 12 PSAs which were led by other government departments.

The PSAs the Department led on were:
PSA 10 - Raise the educational achievement of all children and young people.
PSA 11 - Narrow the gap in educational achievement between children from low income and disadvantaged backgrounds and their peers.
PSA 12 - Improve the health and well-being of children and young people.
PSA 13 - Improve children and young people's safety.
PSA 14 - Increase the number of children and young people on the path to success.

9.2 Underpinning the PSAs were the Department's 6 Departmental Strategic Objectives (DSOs) which covered all aspects of the Department's business and set strategic direction as well as informed resourcing decisions. The Department also had a seventh internal objective to lead and manage the system.

The DSOs were:
DSO 1 - Secure the well-being and health of children and young people.
DSO 2 - Safeguard the young and vulnerable.
DSO 3 - Achieve world class standards in education.
DSO 4 - Close the gap in educational achievement for children from disadvantaged backgrounds.
DSO 5 - Ensure young people are participating and achieving their potential to 18 and beyond.
DSO 6 - Keep children and young people on the path to success.

9.3 Further information in relation to the Department's performance against its PSA targets and DSO indicators, and against its Value for Money targets, can be found in the Annex at the end of this document. The data sources for each PSA can be found in the relevant delivery agreement at www.hm-treasury.gov.uk/pbr_csr07_psaindex.htm.

10. About the Department

10.1 The following paragraphs are a summary of the Department's activities during 2009-10 reported against four key themes: Delivery; Culture; People; and Systems.

Our delivery

10.2 The Department has worked with other government departments, its non-departmental public bodies and other partners (e.g. local authorities and third sector organisations) to achieve the priorities set out in CSR2007.

10.3 Non-departmental public bodies are arms length bodies which assist ministers and the Department in the making or delivery of its policies. See section 2 for details of the Department's non-departmental public bodies.

Public sector information holders declaration

10.4 During 2009-10 the Department for Children, Schools and Families complied with the cost allocation and charging requirements set out in HM Treasury and the Office of Public Sector Information (OPSI) guidance with regard to the income received from the charges made for the material released under OPSI's 'Click Use' licensing scheme.

Research and development

10.5 During 2009-10 the Department spent £13.3 million on research and analysis for research into education, children and families policy in England. Including the following policy areas:

- childcare provision;
- children's speech and language development;
- young people's use of alcohol;
- studies on the effectiveness of pre-schools, primary and secondary education;
- safeguarding; and
- childhood well-being, behaviour change and youth transitions.

Internal and external influences on future delivery

10.6 The key influences and risks to the successful future delivery of the Department's objectives are:

- the re-organisation of the Department's delivery landscape and the re-structuring of some of its major programmes following the May 2010 General Election, the June 2010 Budget and the announcement of the forthcoming Spending Review;

- the resource and governance implications of delivering new policies to a high standard within the context of a challenging fiscal environment; and

- successfully embedding the efficiencies and benefits of the Department's Corporate Transformation Programme following its implementation in November 2009.

Our culture

Equality and diversity

10.7 The Department aspires to be an exemplar equal opportunities employer and to create a workplace which values diversity and is free from any form of unfair discrimination.

10.8 The Department has a Diversity Delivery Plan within which targets have been set to be achieved by 2013 for the representation of women; disabled; Lesbian, Gay and Bisexual; and Black and minority ethnic staff. The Department has already met its target for the representation of women.

10.9 The plan focuses on four key objectives:

- changing behaviour to create an inclusive culture;
- strong leadership and clear accountability;
- creating development opportunities and a talent management process to support delivery of a diverse workforce; and
- measuring and communicating impact and success.

Equality and diversity targets and progress

10.10 The following tables show the Department's progress towards its Equality and Diversity targets and an analysis of the Department's headquarters staffing by gender, ethnicity, disability and age as a percentage of staff in the grade.

Progress towards the 2013 Department's Equality and Diversity targets

	DfE target 2013		30 Jun 2009		30 Sep 2009		31 Mar 2010	
	%	No	%	No	%	No	%	No
Women in Senior Civil Service (SCS)	50	63	51.26	61	53.17	67	56.30	67

	DfE target 2013 %	No	30 Jun 2009 %	No	30 Sep 2009 %	No	31 Mar 2010 %	No
Women in Top Management Positions (TMP)	50	15.5	55.56	15	57.14	17	55.17	16
Black and Minority Ethnic (BME) in SCS	8	10	1.68	<5	2.38	<5	2.52	<5
Disabled in SCS	6	7.5	2.52	<5	2.38	<5	2.52	<5
Lesbian, Gay, Bisexual and Transgender in SCS (LGBT)	6	7.5	3.36	<5	3.17	<5	3.36	<5
Women in feeder grades	50	361.5	52.4	371	51.80	373	54.92	396
BME in feeder grades	10	72	6.78	48	6.57	49	7.76	56
Disabled staff in feeder grades	8	58	5.93	42	6.19	44	6.66	48
LGBT in feeder grades	6	43	3.66	26	3.73	27	3.61	26

Analysis of the Department's headquarters staffing by gender, ethnicity, disability and age

Grade	Total staff	Female staff (%)	Male staff (%)	BME staff (%)	Disabled staff (%)	LGBT staff (%)	Staff aged under 24 (%)	Staff aged 50 and over (%)
Executive Assistant	265	69	31	13	10	2	10	38
Executive Officer	509	68	32	18	7	2	8	23
Higher Executive Officer	633	58	52	14	7	1	7	19
Senior Executive Officer	515	59	41	13	7	3	None	22
Grade 6 / 7	650	55	45	8	6	4	None	28
Senior Civil Service	119	56	44	3	3	3	None	33
Total	2,691	60	40	13	7	3	4	25

Our people

Recruitment practice

10.11 Recruitment is carried out in accordance with the *Civil Service Commissioners' Recruitment Code*. The Department's approach to recruitment reflects its commitment to equal and fair opportunity for all. This includes adherence to the *Civil Service Code of Practice on the Employment of Disabled People.*

10.12 To support the Cabinet Office protocols for managing surplus staff, priority movers are considered for internal vacancies in isolation and in advance of other individuals, as set out in the Department's Brokerage Policy. They also have access to vacancies in other government departments in order to maximise their chances of redeployment. Individuals are given support to prepare curriculum vitaes (CVs) and Professional Skills for Government (PSG) statements in preparation for discussions with vacancy managers and are placed into posts where they have the skills, or where these could be gained in 6 months. Where they are not offered a post, the feedback received from the vacancy manager is considered and addressed through Action and Development Plans.

10.13 When the Department advertises jobs externally we use a variety of media, including the national press, specialised publications, the Department's external website and recruitment consultants' web presences, as appropriate. The facility to register and apply for opportunities via the Department's external website has been successful, with the majority of applicants choosing this way.

Exceptions to fair and open competition

10.14 The Department recruited a very small number of people without full, fair and open competition, in accordance with the exceptions permitted by the Office of the Civil Service Commissioners. This was where it was necessary to secure very specific skills and to deliver specific tasks – these appointments are fixed term and for not more than two years.

Inward and outward secondments

10.15 Inward and outward exchanges bring a greater diversity of staff background, outlook and experience to the Department's policy making and services.

Senior civil service

10.16 This table shows the salaries of Senior Civil Service members reflecting staff numbers at 31 March 2010.

Salary range (£s)	Number	Salary range (£s)	Number	Salary range (£s)	Number
55,000 - 64,999	17	85,000 - 94,999	11	115,000 - 124,999	1
65,000 - 74,999	53	95,000 - 104,999	4	125,000 - 134,999	1
75,000 - 84,999	19	105,000 - 114,999	7	Above this level	6

Health and safety

10.17 The Department is committed to providing a healthy and safe working environment for all staff and others who work in or visit its premises. Health and safety continues to be incorporated into every level of business operation and planning. In 2009-10, the Department delivered its second annual improvement plan. Achievements include the procurement of an online display screen equipment risk assessment system which will be rolled out to the Department during 2010-11. There was also a successful recruitment and training programme for first aiders, divisional risk assessors and fire marshals.

10.18 The Action Plan gives specific priority to:

- complying with all statutory health and safety requirements;
- providing appropriate resources;
- maintaining effective management arrangements;
- defining health and safety responsibilities and competences;

- assessing and controlling health and safety risks; and
- providing competent advice on all health and safety issues to staff, visitors and contractors; and reporting annually on performance.

Sick absence

10.19 Figures for the year ended March 2010 showed average working days lost through sick absence at 6.6; a 1.3 reduction from the figures for the year ended March 2009.

Our systems

Risk management

10.20 Risk management in the Department is defined as: all the processes and activities required to identify and control its exposure to those risks which may have an impact on the achievement of its business objectives. It is seen as an integral part of good management.

10.21 In managing risk, the Department seeks to minimise, though not necessarily eliminate, threats and maximise opportunities. Successful risk management within the Department involves:

- the proactive identification and assessment of potential threats and risks;
- the proactive anticipation and management of identified risks; and
- the active monitoring and reviewing on progress of risk, in order to establish whether or not any further mitigation or contingency action may be necessary.

10.22 People in the Department who deliver and implement policy are responsible for managing the risks of failing to deliver. The Department uses programme and project management (PPM) as the framework within which policy is developed and delivered. Risk management forms an integral part of this and of operational business management.

10.23 Understanding risk and making informed decisions is fundamental to the effective delivery of the Department’s policies and services. Managers in the Department are expected to take well managed risks to achieve improved outcomes and make a difference. The Department’s approach is to assign risks to those best placed to manage them. The Department’s centre of excellence in Risk Management and PPM sits within the Department’s Performance Unit and provides risk management and PPM consultancy support and advice to those responsible for business planning and delivery.

10.24 The above risk management process is built into the Department’s corporate business planning and performance reporting and management arrangements. There is clear accountability and ownership of risk to ensure that risk is managed at the appropriate level. There are frameworks in place to escalate risks to ensure that significant risks are reported to senior management and, if required, via the Department’s Risk Committee to the Board and Accounting Officer.

10.25 The above system of risk management is subject to scrutiny by the Department’s Audit and Risk Assurance Committee.

Departmental correspondence

10.26 All Whitehall departments and agencies have published targets for answering correspondence. The Department’s target is to reply to 95% of all correspondence within 15 working days. In 2009-10, 89% of replies were sent within the deadline. This is 4 percentage points lower than the Department’s performance in 2008-09 and reflects the increasing sensitivity and complexity of the Department’s correspondence on issues such as safeguarding children.

Payment policy

10.27 The Department has a contractual obligation to pay for goods and services after receipt within 30 calendar days of the invoice date. In addition, from October 2008, it is practice for the Department to pay all invoices within 10 calendar days. During 2009-10, 98.9% (2008-09: 98.8%) of valid invoices received from suppliers were paid within 30 calendar days of receipt and 93.5% (2008-09: 91.8%) of valid invoices received from suppliers were paid within 10 calendar days of receipt. The Department made 1 payment under the *Late Payment of Commercial Debts (Interest) Act 1998* as amended and supplemented by the *Late Payment of Commercial Debts Regulations 2002*.

10.28 The aggregate amount owed to trade creditors at 31 March 2010 compared with the total annual expenditure of the Department (excluding staff costs), expressed as the number of days in proportion to the total number of days in the financial year, is equal to 0.4 days.

Publicity and advertising

10.29 Marketing is central to the successful delivery of all the Department's programmes and initiatives. In order to achieve this, the Communications Directorate works closely with policy directorates, to advise, plan and deliver paid publicity activity for the Departments' priority programmes.

10.30 Communications Directorate planned and managed three types of campaigns during 2009-10:

- awareness raising campaigns – aiming to get important messages out to specific audiences in a way which they understand and suits them. Some examples include: Apprenticeships campaign; Sure Start Children Centres campaign; and Diplomas;

- campaigns aiming to get people to think or do something differently – a behaviour change. Some examples include: Alcohol - aiming to maximise the influence of parents by encouraging them to have early and proactive conversations with their children about the dangers of alcohol; Internet Safety - devising a simple behavioural code for children to remember and follow when they are using the internet; and

- campaigns working in partnership; using grass roots alliances and tools to galvanise local community support. Most of the campaigns will have this element because reaching local communities is key but, specifically: a Partnership with Asda where all stores held leaflets about key education topics; use of Language graduates to be ambassadors in schools to GCSE students; setting up of football workshops with the Premier League to get messages about the dangers of drinking alcohol to young people; use of Sure Start managers and parent champions to talk to local parents about what children centres can offer.

Sponsorship

10.31 Cabinet Office guidelines require Department's to disclose details of sponsorship valued at more than £5,000 which directly contributes to the work of the Department. No sponsorship valued at more than £5,000 was received directly by the Department during the year.

Consultancy

10.32 Like all government departments, particularly those with broad and complicated remits such as DCSF, consultants are hired to work on projects in a number of specific situations: where the department does not have the skills internally; where the particular requirement falls outside the core business of civil servants, or where a different, external perspective on difficult issues is needed. When used appropriately, consultancy has proven to be a cost effective and efficient way of getting the temporary and skilled external input that we need.

10.33 In 2009-10, the Department's outturn for consultancy expenditure was £57.4 million (2008-09: £59 million). Several existing programmes required on-going consultancy support, the single largest being the development of the 'ContactPoint' system, which aimed to improve information sharing among professionals working with vulnerable children. Another was the expansion of the Academies Programme where, for example, consultants were providing project management support for the creation of new academies.

10.34 The Department is playing its full part in the Office of Government Commerce (OGC) led Consultancy Value Programme (CVP), a pan-government work programme which aims to improve the management of consultants and consultancy spend across government. The CVP has developed and sponsored a range of initiatives and tools aimed at ensuring value for money from consultancy expenditure, whilst also addressing recommendations in National Audit Office reports on central government's use of consultants.

10.35 The CVP aims to ensure that financial investment in consultancy is made in a way that ensures value for money, that the outputs from consultancy support are evaluated and that lessons learned are applied to future engagements. Evaluation of performance is essential for any commercial arrangement, to ensure that the financial investment in consultancy has been properly realised and, to this end, the OGC has developed a Consultancy Performance Review process for departments to use to collect and subsequently share consultancy performance information.

11. Environmental, social and community issues

Sustainable development

11.1 A Sustainable Development Programme Board oversees progress on the Department's Sustainable Development Action Plan (SDAP). The latest version of the SDAP includes the Carbon Reduction Delivery Plan and the Departmental Adaptation Plan. The Board is chaired by the Director General for Corporate Services.

11.2 Like all government departments, the Department has been allocated a share of the UK carbon budget. A major proportion of the budget for this department relates to our share of public sector emissions. From earlier work with the Sustainable Development Commission (SDC), the Department knows that the English school system is responsible for around 15% of public sector carbon emissions. These emissions arise mainly through the use of energy and power in buildings, procurement of goods and services, and school travel and transport. Following consultation last year, *Climate change and schools: a carbon management strategy for the school sector* was published. This strategy sets out the actions that should be taken at national, local authority and school level to reduce emissions.

11.3 The Department's performance against the Sustainable Operation of the Government Estate (SOGE) targets has shown substantial improvement on previous years, rising from 13th in the Government league table in 2008 to 6th in 2009. The Department's Environmental Management System has been awarded certification to ISO14001:2004 standards.

Relationship with employees

11.4 The Department worked with its trade unions, both formally and informally, to achieve shared aims and objectives in an equal, positive and constructive relationship. The Department aims to promote a positive employee relations environment where staff and the trade unions can contribute constructively to the Department's objectives.

11.5 The Department conducts a full staff survey annually. The last survey took place during October 2009 and the results were published in February 2010. This was the first time that the annual survey formed part of a Whitehall wide staff survey across the civil service. The Department achieved an 82% response rate from its staff. This information is being used to support development of the Department's strategies and continually improve the way the Department manages its people.

12. Personal data security

12.1 All departments are required to report personal data related incidents that have occurred during the financial year in accordance with the standard disclosure format issued by the Cabinet Office.

12.2 The Cabinet Office defines a 'personal data related incident' as a loss, unauthorised disclosure or insecure disposal of protected personal data. 'Protected personal data' is data which the Department or its delivery partner hold whose release or loss could cause harm or distress to individuals, including as a minimum:

- information that links one or more identifiable living person with information about them whose release would put them at significant risk of harm or distress; and
- any source of information about 1,000 or more identifiable individuals, other than information sourced from the public domain.

Table 1: Summary of protected personal data related incidents formally reported to the Information Commissioner's Office in 2009-10

Incidents, the disclosure of which would itself create an unacceptable risk of harm, may be excluded in accordance with the exemptions contained in the *Freedom of Information Act 2000* or may be subject to the limitations of other UK information legislation.				
Date of incident (month)	**Nature of incident**	**Nature of data involved**	**Number of people potentially affected**	**Notification steps**
None	None	None	None	None

Table 2: Summary of other protected personal data related incidents in 2009-10

Incident deemed by the Data Controller not to fall within the criteria for report to the Information Commissioner's Office but recorded centrally within the Department are set out in the table below. Small, localised incidents are not recorded centrally and are not cited in these figures.		
Category	**Nature of incident**	**Total**
I	Loss of inadequately protected electronic equipment, devices or paper documents from secured Government premises	None
II	Loss of inadequately protected electronic equipment, devices or paper documents from outside secured Government premises	None
III	Insecure disposal of inadequately protected electronic equipment, devices or paper documents	None
IV	Unauthorised disclosure	None
V	Other	None

12.3 The information contained in the preceding two tables only relates to personal data security for the core Department. The Department's non-departmental public bodies and other arms length organisations will report personal data related incidents in their own statutory accounts.

13. Financial performance

13.1 The following paragraphs are a summary of the financial performance during the year and the future developments which will impact on financial performance.

Comparison of outturn to Supply Estimate

13.2 The Statement of Parliamentary Supply provides information on how the Department has performed against the Parliamentary controls on resources and cash expended by the Department. This information is supplemented by note 3, which reports outturn in the same format as the Supply Estimate and the Reconciliation of resource expenditure between Estimates, Accounts and Budgets (13.9).

13.3 The Statement of Parliamentary Supply shows that the Department has not breached any of the Parliamentary controls, and at Estimate level, outturn was £307 million (0.5% of the budget) lower than the £56.1 billion net resource limit. As a result of the underspend the Department also required less cash than planned in the Supply Estimate. The net cash requirement limit was £56.2 billion, but the Department consumed £55.8 billion in financing its activities, £388 million (0.7%) less than the Parliamentary limit. The following paragraphs provide further information on the outturn and variances for each request for resource (RfR).

Request for resources 1 – Core Department

13.4 In total, RfR 1 outturn was £224.3 million (0.4%) lower than the Supply Estimate net resource limit of £54.1 billion.

The table below shows the outturn and variance explanations for all Estimate Lines where the variance exceeds 10% of the budget as required by the Financial Reporting Manual.

Estimate Line	Estimate Line Description	Limit £000	Outturn £000	Variance (over)/under £000
B	Support for Schools and Teachers not through Local Education Authorities	2,405,859	2,163,298	242,561
Explanation of variance: Over £127 million of the variance relates to expenditure that has been recorded against different estimate lines - mainly reflected in Line F Current Grants to Local Authorities to support Schools and Teachers. This was due to the expenditure being paid to Local Authorities rather than directly to schools after the budgets had been finalised in the Spring Supplementary Process. The remaining £116 million consists of underspends on a number of individual programmes. The most significant being within our Curriculum Programme where there was slippage of £37 million as a result of contractor delays in the Languages projects; lower spend than anticipated on a number of programmes within Science, Technology, Engineering and Mathematics (STEM); and delays in the community service Personal, Social and Health Education (PSHE) project.				
C	Support to Children and Families not paid through Local Authorities	445,372	272,959	172,413

Estimate Line	Estimate Line Description	Limit £000	Outturn £000	Variance (over)/under £000
Explanation of variance: The overall variance is due to slippage and/or efficiency savings across a number of individual programmes. These include programmes such as Aiming High for Disabled Children; Think Family; ContactPoint; Staying Safe Action Plan; and Safeguarding Vulnerable Groups.				
G	Capital Grants for Local Education Authorities to Support Schools	39,005	15,207	23,798
Explanation of variance: The variance has arisen following planned re-phasing of a number of schools capital programmes to provide adequate budgetary cover for Capital programmes to support Children and Families following revised funding levels at the end of the financial year. The underspend partially offsets the over spend reported on Estimate Line I – capital grants to support children and families.				
I	Capital Grants to Local Authorities to support Children and Families	172,936	202,110	(29,174)
Explanation of variance: The overspend of £29 million was due to capital commitments for Youth Facilities Capital Project, *myplace* and Play Capital programmes which could not be scaled back and/or re-phased following a revision of our funding level. The budgetary cover was provided as highlighted in Estimate Line G .				
M	Current Grants to Local Authorities to Support Youth Programmes	21,046	110,769	(89,723)
Explanation of variance: As part of the year end process, a review was carried out on expenditure within each estimate line. As a result, current grants paid to local authorities (LAs) for 14-19 Development, Connexions, and people at risk were transferred to this Estimate Line from Line D (youth programmes not paid through LAs) to ensure that the final outturn position in the resource accounts correctly reflected the nature of the expenditure.				

Request for resources 2 – Sure Start, Early Years Provision and Childcare

13.5 In total, RfR 2 outturn was £82.9 million (4.2%) lower than the Supply Estimate net resource limit of £1.98 billion.

Estimate Line	Estimate Line Description	Limit £000	Outturn £000	Variance (over)/under £000
C	Capital Grants to Local Authorities to support Sure Start, Early Years and Childcare	452,425	376,439	75,986
Explanation of variance:				

Estimate Line	Estimate Line Description	Limit £000	Outturn £000	Variance (over)/under £000
The underspend on Sure Start was largely due to slippage, as budgets for this programme were finalised in January 2010 based on all possible claims payable in 2009-10. At the time budgets were finalised, fourth quarter claims had not been received and were estimated only.				

Net cash requirement (NCR)

The table below shows the outturn and variance explanations for elements in the reconciliation of resources to net cash requirement (note 5), that exceed 10% of the estimate.

	Estimate £000	Outturn £000	Variance (over)/under £000	Explanation of variance
Acquisition of Assets	45,984	61,573	(15,589)	There was insufficient cover in the Supply Estimate for programme capital acquisitions. The Supply Estimates do not reflect the final allocation of detailed working budgets.
Non-cash Items	(2,953)	(40,165)	37,212	This variance mainly relates to lack of budget cover for Teachers' TV amortisation and an increase in the early departure provision take up.
Changes in working capital other than cash	-	(69,736)	69,736	The variance mainly relates to the decrease in clawback on grants to local authorities and an increase in accruals on Sure Start grants.
Use of provisions	35,648	46,277	(10,629)	This variance is due to the increase in early departure releases which was not reflected in the Supply Estimate.

Operating Cost Statement (OCS)

13.6 The Operating Cost Statement reports total administration costs and programme costs by request for resource.

13.7 Of the £55.8 billion net operating costs, the majority of expenditure (£55.7 billion) is incurred on programme expenditure. More information on programme expenditure is given in note 3 and note 11. Only 0.4% (£196 million) was spent on administration costs (£196 million 0.4% 2008-09).

Statement of Financial Position

13.8 The net liability position has increased from £170 million to £176 million during the year.

13.9 The Statement of Cash Flows provides further information on how the Department financed its activities. The main source of funding is the Consolidated Fund.

13.10 *Reconciliation of resource expenditure between Supply Estimates, Accounts and Budgets*

	2009-10
	£000
Net resource outturn (Supply Estimates)	**55,817,146**
Adjustments to remove:	
Provision voted for earlier years	-
Adjustments to additionally include:	
Non-voted expenditure in OCS	-
Consolidated Fund Extra Receipts (CFER) in the OCS	(303)
Other Adjustments	-
Net operating costs (Accounts)	**55,816,843**
Adjustments to remove:	
Gains/Losses from the sale of assets	14
Capital grants	(616,165)
European Union income related adjustments	-
Voted expenditure outside the budget	-
Adjustments to additionally include:	
Other Consolidated Fund Extra Receipts	-
Resource consumption of Non-Departmental Public Bodies	(5,787,943)
Unallocated resource provision	-
Resource budget outturn (Budget)	**49,412,749**
Of which	
Departmental Expenditure Limits (DEL)	49,412,405
Annually Managed Expenditure (AME)	344

Significant contingent liabilities

13.11 Note 25 to the Accounts provides updated information on the contingent liabilities which the Department was required to report to Parliament at 31 March 2010.

14. Investment

14.1 The 2007 Comprehensive Spending Review (CSR07) settlement committed the Department to a range of capital expenditure aimed across the age groups. This covered:

- maintenance and improvement to school estate, delivery of play spaces and adventure playgrounds, and provision of children's centres to meet local needs;
- development of facilities for young people, including grants to facilitate the building of large scale youth centres; and
- provision of both devolved and targeted funds which could be used as local need dictated.

14.2 Given the nature of capital projects, much of the funding is already committed for 2010-11, but the Department will be reviewing its commitments thereafter through the next spending review process.

Sure Start, Early Education and Childcare

14.3 Local authorities (LAs) have a statutory duty to ensure sufficient provision of children's centres to meet local need (so far as is reasonably practical), they received just under £1 billion capital grant over the CSR07 period through the Sure Start, Early Years and Childcare Grant and the Aiming High for Disabled Children Grant. This funding has been used to create new buildings, refurbish and extend existing premises and enable integrated services to be provided to children and their families. At the end of March 2010, there were 3,630 Sure Start Children's Centres (SSCC) and through legislation in the *2009 Apprenticeships, Skills, Children and Learning (ASCL) Act*, they were given a statutory basis.

Play and Well-being

14.4 Play Strategy funding (arising from a commitment to invest £235 million by the end of the CSR07 period) has been used to deliver 1,754 new or refurbished play spaces by April 2010.

Schools

14.5 Again across the CSR07 period, £21.9 billion has been allocated to school improvements. In response to the economic downturn, some of the 2010-11 funding was advanced into 2009-10 where LAs were confident that it could be spent on delivering school projects earlier than planned; this is not new money, just a change in the balance between the two financial years.

14.6 Through the Primary Capital Programme, all local authorities (LAs) receive a share of £1.75 billion capital grant funding to renew at least half of all primary school buildings by 2022-23, creating primary schools that are equipped for 21st century learning, at the heart of their communities, with children's services in reach of every family.

14.7 Building Schools for the Future (BSF) programme is focused on rebuilding or refurbishing secondary schools in each LA by 2023. Around a third of the schools in 102 LAs are currently involved in the programme and more than 150 schools have been completed.

Improving places for young people to go

14.8 Launched in April 2008, '*myplace*' is administered on behalf of the Department by the Big Lottery Fund, and has delivered around £272 million of capital funding (£240 million in 2008-09, and £31.6 million in 2009-10) through individual grants to projects of between £1 million and £5 million. Funding is used to facilitate the building of large scale youth centres, to encourage more young people to take part in positive activities and reduce negative outcomes for young people through access to advice or support as and when they need it.

Youth Capital Fund, Youth Opportunity Fund

14.9 The Youth Capital Fund (YCF) and Youth Opportunity Fund (YOF) aim to improve the provision of positive activities and facilities for young people, by giving them the power to decide how this funding should be spent in their area. Since the introduction of funds in 2006, panels of young people have approved over 39,000 YCF/YOF grants for projects put forward by their peers. In all, £79.5 million was made available for YCF over 2008-11 and £118.5 million for YOF, with a further £22.6 million for YCF to support fifty of the most deprived authorities in developing local youth facilities in neighbourhoods with high levels of deprivation, crime and anti-social behaviour.

Delivering Flexible Opportunities for Young People Aged 14-19

14.10 Diplomas were introduced in September 2008 and 10 Diploma lines are currently being taught in schools and colleges, having been available in 142 local authorities since 2009. Local areas can access devolved funding and use Building Schools for the Future funding to ensure that the right facilities for Diploma delivery are in place.

14.11 The 76 LAs not involved in Building Schools for the Future have each been allocated £8 million in targeted capital funding (£2 million in 2009-10 and £6 million in 2010-11) to use for either 14-19 or special educational needs priorities, together with £80 million for specific 14-19 capital projects.

16 -19 Capital Fund

14.12 The 16-19 Capital Fund (administered by the Learning and Skills Council until 1 April 2010) has supported building projects for new 16-19 places and provision in schools and colleges resulting from the sixth form and further education 'presumptions' policy and the provision created by 16-19 competitions. Since the launch of the fund in 2006, 112 projects throughout England have been agreed, leading to the creation of 27,695 additional 16-19 places. The fund has also contributed to the Further Education (FE) Capital Fund administered by Business, Innovation and Skills (BIS)/Skills Funding Agency (SFA) to prioritise the funding of 16-19 places in FE colleges.

Public Private Partnerships/Private Finance Initiatives

14.13 The Private Finance Initiative (PFI) is expected to contribute a third of total Building Schools for the Future (BSF) investment over the CSR07 period, for new build schools (where this provides the best value for money) or for the Primary Capital Programme. The economic downturn has affected PFI deals seeking to close during 2009-10, with the most direct impact being a significant increase in the margins charged by banks to fund schools PFI projects.

Remuneration Report

Part A: Unaudited

15. Ministers' and board members' remuneration policy

15.1 Ministers' remuneration is set by the *Ministerial and Other Salaries Act 1975* (as amended by the Ministerial and Other Salaries Order 1996) and the *Ministerial and Other Pensions and Salaries Act 1991*.

15.2 The Permanent Secretary's pay is set by the Prime Minister on the recommendation of the Permanent Secretaries Remuneration Committee. The Committee's membership comprises the Chairman of the Senior Salaries Review Body (SSRB) (who acts as chair), two other members of the SSRB, the Cabinet Secretary and the Permanent Secretary of HM Treasury.

15.3 The pay of Senior Civil Servants (SCS) in DCSF is decided by the SCS Pay Committee, chaired by the Permanent Secretary, and comprising members of the Executive Management Board. The SCS Pay Committee makes decisions within the limits and delegated authorities set by the Government in response to the annual report of the Senior Salaries Review Body (SSRB). The Permanent Secretary meets separately with a non-executive director to determine the pay of board members.

15.4 Performance management and reward policy for members of the Senior Civil Service including board members is managed within the central framework set by the Cabinet Office. It allows for annual performance related base pay and bonus awards, agreed centrally each year following SSRB recommendations. The Senior Civil Service Performance Management and Reward principles for 2009-10, which include explanations of how base pay and bonus levels are determined and their relative value, can be found at: www.civilservice.gov.uk. The SCS performance bonuses are allocated from a central salary 'pot' expressed as a percentage of the Department's SCS salary bill, which is agreed centrally each year following the SSRB recommendations. In 2009-10 this 'pot' was limited by the Cabinet Office to 8.6% (2008-09 8.6%) of the total SCS salary bill from which individuals were awarded varying amounts, dependent on performance.

16. Summary and explanation of policy on duration of contracts, notice periods and termination payments

16.1 The permanent head of the Department (the 'Permanent Secretary') is appointed by the Prime Minister on the recommendation of the Head of the Home Civil Service and with the agreement of the Ministerial head of the Department.

16.2 Members of the Executive Management Board are appointed by the Permanent Secretary with the agreement of the Prime Minister and the Senior Leadership Committee where appropriate, which consists of Permanent Secretaries from across Whitehall and is chaired by the Cabinet Secretary.

16.3 All board members contractual terms comply with the requirements set centrally for the Senior Civil Service by Cabinet Office, and the exact terms offered reflect the requirement of the post. The principles governing recruitment to, and departure from the Civil Service, including details of compensation for early termination, are set out in the Civil Service Management Code at www.civilservice.gov.uk

17. Details of board members' service contracts

17.1 The contractual terms of the Department's board members during 2009-10 are shown in the following table.

Contractual terms for board members

	Date of Appointment to Position [1]	Type of Contract	Unexpired term at 31/03/10	Details of Notice Period
Mr David BELL *Permanent Secretary*	1 January 2006	Indefinite	Not applicable	3 months in writing
Mr Tom JEFFERY *Director General*	10 November 2003	Indefinite	Not applicable	3 months in writing
Mr Jon COLES *Director General*	19 May 2008	Indefinite	Not applicable	3 months in writing
Ms Lesley LONGSTONE *Director General*	28 June 2007	Indefinite	Not applicable	3 months in writing
Mr Lee BAILEY *Acting Director (from 27 August 2009)*	27 August 2009	Indefinite	Not applicable	3 months in writing
Ms Susan HIGGINS *Director General (from 10 August 2009)*	10 August 2009	Indefinite	Not applicable	3 months in writing
Mr Michael HEARTY *Acting Director General (to 31 August 2009)*	5 January 2009	Indefinite	Not applicable	3 months in writing
Ms Caroline WRIGHT *Director (to 26 August 2009)*	15 May 2006	Indefinite	Not applicable	3 months in writing

[1] Date of appointment is when the individual took their Board position.

The details of notice in the above table relates to the notice the individual is required to give if they intend leaving the Department. If the Department decides to terminate a contract it is required to give 6 months notice.

Part B: Audited

18. Salaries and benefits

18.1 The table below contain details of the salaries and benefits in kind paid to Ministers and the Department's senior managers. 'Salary' includes: gross salary; performance pay or bonuses; overtime; reserved rights to London Weighting or London allowances; recruitment and retention allowances; private office allowances; and any other allowance to the extent that it is subject to UK taxation.

Ministers	2009-10		2008-09	
	Salary	Benefits in kind (rounded to nearest £100)	Salary	Benefits in kind (rounded to nearest £100)
Rt. Hon Ed BALLS MP *Secretary of State*	£78,356	-	£79,180	-
Baroness Delyth MORGAN *Parliamentary Under Secretary of State (from 6 October 2008)*	£110,648	-	£56,492 *(£110,606 full year equivalent)*	-
Rt. Hon Dawn PRIMAROLO MP *Minister of State (from 6 June 2009)*	£30,485 *(£40,646 full year equivalent)*	-	N/A	N/A
Vernon COAKER MP *Minister of State (from 8 June 2009)*	£30,487 *(£40,646 full year equivalent)*	-	N/A	N/A
Diana JOHNSON MP [1] *Parliamentary Under Secretary of State (from 9 June 2009)*	-	-	N/A	N/A
Iain WRIGHT MP *Parliamentary Under Secretary of State (from 9 June 2009)*	£23,138 *(£30,851 full year equivalent)*	-	N/A	N/A
Kevin BRENNAN MP *Minister of State (from 8 June 2009)*	£31,105 *(£40,646 full year equivalent)*	-	N/A	N/A
Sarah MCCARTHY-FRY MP [2] *Parliamentary Under Secretary of State (from 6 October 2008 to 8 June 2009)*	£7,713 *(£30,851 full year equivalent)*	-	£15,010 *(£30,851 full year equivalent)*	-
Rt. Hon Jim KNIGHT MP [2] *Minister of State (to 5 June 2009)*	£10,162 *(£40,646 full year equivalent)*	-	£41,153	-
Rt. Hon Beverley HUGHES MP *Minister of State (to 5 June 2009)*	£7,339 *(£40,646 full year equivalent)*	-	£41,153	-

[1] Joint post as an Assistant Government Whip and paid by HM Treasury.
[2] Salary paid to 30 June 2009 following transfer to other government departments.

18.2 The totals above represent payments made by the Department and thus recorded in these accounts. In respect of ministers in the House of Commons, departments bear only the cost of the additional ministerial remuneration; the salary for their services as an MP (£64,766 from 1 April 2009, £63,291 from 1 April 2008, £61,820 from 1 November 2007) and various allowances to which they are entitled are borne centrally. However, the arrangement for ministers in the House of Lords is different in that they do not receive a salary but rather an additional remuneration, which cannot be quantified separately from their ministerial salaries. This total remuneration, as well as the allowances to which they are entitled, is paid by the Department and is therefore shown in full in the figures above.

Board Members

	2009-10		2008-09	
	Salary £000	Benefits in kind (rounded to nearest £100)	Salary £000	Benefits in kind (rounded to nearest £100)
Mr David BELL *Permanent Secretary*	180-185	100	200-205	200
Mr Tom JEFFERY *Director General*	155-160	-	155-160	-
Mr Jon COLES *Director General*	150-155	-	125-130 *(145-150 full year equivalent)*	-
Ms Lesley LONGSTONE *Director General*	150-155	300	145-150	500
Mr Lee BAILEY *Acting Director (from 27 August 2009)*	50-55 *(85-90 full year equivalent)*	-	-	-
Ms Susan HIGGINS *Director General (from 10 August 2009)*	85-90 *(135-140 full year equivalent)*	-	-	-
Mr Michael HEARTY *Acting Director General (from 5 January 2009 to 31 August 2009)*	55-60 *(125-130 full year equivalent)*	18,100	25-30 *(110-115 full year equivalent)*	7,600
Ms Caroline WRIGHT *Director (to 26 August 2009)*	50-55 *(110-115 full year equivalent)*	-	55-60 *(100 -105 full year equivalent)*	-

18.3 The non-executive board member Philip Augar did not receive any remuneration from the Department. Katherine Kerswell received £15,000 remuneration from the Department.

18.4 The monetary value of benefits in kind covers any benefits provided by the employer and treated by HM Revenue and Customs as a taxable emolument.

18.5 During the year three members of the Board received benefits in kind. David Bell received an interest free advance for the purchase of a season ticket which is being repaid on an instalment basis. Lesley Longstone received an interest free advance for a house purchase, which is being repaid on an instalment basis. This advance dates from October 2002 and was issued in accordance with the permanent transfer scheme arrangements that were in place at the time. Michael Hearty received payments to cover the costs of living in London away from his home office in Runcorn; reimbursement covers travel, rent and associated utility expenses. In line with Departmental policy all claims for reimbursement must be evidenced.

19. Non-cash elements of the remuneration package

19.1 The board members' remuneration packages do not contain non-cash benefits.

20. Pension benefits

Ministers

20.1 Pension benefits for Ministers are provided by the Parliamentary Contributory Pension Fund (PCPF). The scheme is made under statute (the regulations are set out in Statutory Instrument SI 1993 No 3253, as amended). Those Ministers who are Members of Parliament may also accrue an MP's pension under the PCPF (details of which are not included in this report). The arrangements for Ministers provide benefits on an 'average salary' basis, taking account of all service as a Minister. The accrual rate has been 1/40th since 15 July 2002 (or 5 July 2001 for those that chose to backdate the change) but Ministers, in common with all other members of the PCPF, can opt for a 1/50th accrual rate and a lower rate of employee contribution. An additional 1/60th accrual rate option (backdated to 1 April 2008) was introduced from 1 January 2010.

20.2 Benefits for Ministers are payable at the same time as MPs' benefits become payable under the PCPF or, for those who are not MPs, on retirement from ministerial office from age 65. Pensions are re-valued annually in line with the changes in the Retail Prices Index. From 1 April 2009 members pay contributions of 5.9% of their ministerial salary if they have opted for the 1/60th accrual rate, 7.9% of salary if they have opted for the 1/50th accrual rate or 11.9% if they have opted for the 1/40th accrual rate. There is also an employer contribution paid by the Exchequer representing the balance of cost as advised by the Government Actuary. This is currently 28.7% of the ministerial salary.

20.3 The accrued pension quoted is the pension the Minister is entitled to receive when they reach 65, or immediately on ceasing to be an active member of the scheme if they are already 65.

20.4 The PCPF have provided the following information in respect of DCSF Ministers:

	Accrued pension at age 65 at 31/03/10 £000	Real increase in pension at age 65 £000	CETV at 31/03/10 £000	CETV at 31/03/09 £000	Real increase in CETV £000
Rt. Hon Ed BALLS MP *Secretary of State*	0-5	0-2.5	49	31	9
Baroness Delyth MORGAN *Parliamentary Under Secretary of State (from 6 October 2008)*	5-10	0-2.5	67	41	14
Rt. Hon Dawn PRIMAROLO MP[3] *Minister of State (from 6 June 2009)*	10-15	0-2.5	254	227	17
Vernon COAKER MP[3] *Minister of State (from 8 June 2009)*	0-5	0-2.5	68	54	9
Diana JOHNSON MP[2] *Parliamentary Under Secretary of State (from 9 June 2009)*	-	-	-	-	-
Iain WRIGHT MP[3] *Parliamentary Under Secretary of State (from 9 June 2009)*	0-5	0-2.5	10	4	2
Mr Kevin BRENNAN MP[1] *Minister of State (from 8 June 2009)*	-	-	-	-	-

	Accrued pension at age 65 at 31/03/10 £000	Real increase in pension at age 65 £000	CETV at 31/03/10 £000	CETV at 31/03/09 £000	Real increase in CETV £000
Sarah MCCARTHY-FRY MP[4] *Parliamentary Under Secretary of State (from 6 October 2008 to 8 June 2009)*	0-5	0-2.5	7	5	1
Rt. Hon Jim KNIGHT MP[4] *Minister of State (to 5 June 2009)*	0-5	(2.5-0)	37	39	(3)
Rt. Hon Beverley HUGHES MP[4] *Minister of State (to 5 June 2009)*	5-10	0-2.5	124	119	3

1 Opted out of pension scheme, no disclosure required.
2 Joint post as an Assistant Government Whip and paid by HM Treasury.
3 CETV at start date.
4 CETV at leaving date.

20.5 The **Cash Equivalent Transfer Value (CETV)** is the actuarially assessed capitalised value of the pension scheme benefits accrued by a member at a particular point in time. The benefits valued are the member's accrued benefits and any contingent spouse's pension payable from the scheme. A CETV is a payment made by a pension scheme or arrangement to secure pension benefits in another pension scheme or arrangement when the member leaves a scheme and chooses to transfer the pension benefits they have accrued in their former scheme. The pension figures shown relate to the benefits that the individual has accrued as a consequence of their total ministerial service, not just their current appointment as a Minister. CETVs are calculated within the guidelines and framework prescribed by the Institute and Faculty of Actuaries and do not take account of any actual or potential reduction to benefits resulting from Lifetime Allowance Tax which may be due when benefits are taken.

20.6 The **real increase in the value of the CETV** is the element of the increase in accrued pension funded by the Exchequer. It excludes increases due to inflation and contributions paid by the Minister. It is worked out using common market valuation factors for the start and end of the period.

Board members

20.7 Pension benefits are provided through the Civil Service pension arrangements. From 30 July 2007, civil servants may be in one of four defined benefit schemes; either a 'final salary' scheme (**classic**, **premium** or **classic plus**); or a 'whole career' scheme (**nuvos**). These statutory arrangements are unfunded with the cost of benefits met by monies voted by Parliament each year. Pensions payable under **classic**, **premium**, **classic plus** and **nuvos** are increased annually in line with changes in the Retail Prices Index (RPI). Members joining from October 2002 may opt for either the appropriate defined benefit arrangement or a 'money purchase' stakeholder pension with an employer contribution (**partnership** pension account).

20.8 Employee contributions are set at the rate of 1.5% of pensionable earnings for **classic** and 3.5% for **premium**, **classic plus** and **nuvos**. Benefits in **classic** accrue at the rate of 1/80th of final pensionable earnings for each year of service. In addition, a lump sum equivalent to three years' initial pension is payable on retirement. For **premium**, benefits accrue at the rate of 1/60th of final pensionable earnings for each year of service. Unlike **classic**, there is no automatic lump sum. **Classic plus** is essentially a hybrid with benefits for service before 1 October 2002 calculated broadly as per **classic** and benefits for service from October 2002 worked out as in **premium**. In **nuvos** a member builds up a pension based on their pensionable earnings during their period of scheme membership. At the end of the scheme year (31 March) the member's earned pension account is credited with 2.3% of their pensionable earnings in that scheme year and the accrued pension is uprated in line with RPI. In all cases members may opt to give up (commute) pension for lump sum up to the limits set by the Finance Act 2004.

20.9 The **partnership** pension account is a stakeholder pension arrangement. The employer makes a basic contribution of between 3% and 12.5% (depending on the age of the member) into a stakeholder pension product chosen by the employee from a panel of three providers. The employee does not have to contribute, but where they do make contributions, the employer will match these up to a limit of 3% of pensionable salary (in addition to the employer's basic contribution). Employers also contribute a further 0.8% of pensionable salary to cover the cost of centrally-provided risk benefit cover (death in service and ill health retirement).

20.10 The accrued pension quoted is the pension the member is entitled to receive when they reach pension age, or immediately on ceasing to be an active member of the scheme if they are already at or over pension age. Pension age is 60 for members of **classic**, **premium** and **classic plus** and 65 for members of **nuvos**.

20.11 Further details about the Civil Service pension arrangements can be found at the website www.civilservice-pensions.gov.uk

	Accrued pension at pension age as at 31/03/10 and related lump sum £000	Real increase in pension and related lump sum at pension age £000	CETV at 31/03/10 £000	CETV at 31/03/09 £000	Real increase in CETV £000	Employer contribution to Partnership pension account (nearest £100)
Mr David BELL *Permanent Secretary*	55-60 plus lump sum 165-170	2.5-5 plus lump sum 7.5-10	1,061	944	53	-
Mr Tom JEFFERY *Director General*	50-55 plus lump sum 150-155	2.5-5 plus lump sum 7.5-10	1,162	1,043	62	-
Mr Jon COLES *Director General*	20-25 plus lump sum 70-75	2.5-5 plus lump sum 7.5-10	284	236	29	-
Ms Lesley LONGSTONE *Director General*	35-40 plus lump sum 115-120	2.5-5 plus lump sum 12.5-15	613	507	71	-
Mr Lee BAILEY[1] *Acting Director (from 27 August 2009)*	10-15 plus lump sum 35-40	0-2.5 plus lump sum 2.5-5	153	140	10	-
Ms Susan HIGGINS[1] *Director General (from 10 August 2009)*	0-5 plus lump sum 0-2.5	0-2.5 plus lump sum 0-2.5	13	N/A	10	-
Mr Michael HEARTY[2] *Acting Director General (from 5 January 2009 to 31 August 2009)*	30-35plus lump sum 100-105	2.5-5 plus lump sum 10-12.5	627	537	61	-
Ms Caroline WRIGHT[2] *Director (to 26 August 2009)*	10-15 plus lump sum 35-40	0-2.5 plus lump sum 0-2.5	136	126	6	-

[1] CETV at start date.

[2] CETV at leaving date.

20.12 The **Cash Equivalent Transfer Value (CETV)** is the actuarially assessed capitalised value of the pension scheme benefits accrued by a member at a particular point in time. The benefits valued are the member's accrued benefits and any contingent spouse's pension payable from the scheme. A CETV is a payment made by a pension scheme or arrangement to secure pension benefits in another pension scheme or arrangement when the member leaves a scheme and chooses to transfer the benefits accrued in their former scheme. The pension figures shown relate to the benefits that the individual has accrued as a consequence of their total membership of the pension scheme, not just their service in a senior capacity to which disclosure applies. The figures include the value of any pension benefit in another scheme or arrangement which the member has transferred to the Civil Service pension arrangements. They also include any additional pension benefit accrued to the member as a result of their buying additional pension benefits at their own cost. CETVs are worked out within guidelines and framework prescribed by the Institute and Faculty of Actuaries and do not take account of any actual or potential reduction to benefits resulting from Lifetime Allowance Tax which may be due when pension benefit are taken.

20.13 The **real increase in CETV** reflects the increase in CETV that is funded by the employer. It does not include the increase in accrued pension due to inflation, contributions paid by the employee (including the value of any benefits transferred from another pension scheme or arrangement) and uses common market valuation factors for the start and end of the period.

21. Amounts payable to third parties for services of senior managers

21.1 There were no monies paid to third parties for services of executive board members during 2009-10.

David Bell 5 July 2010
Accounting Officer

Statement of Accounting Officer's Responsibilities

Under Section 5 of the Government Resources and Accounts Act 2000, HM Treasury has directed the Department for Children, Schools and Families to prepare, for each financial year, Resource Accounts detailing the resources acquired, held, or disposed of during the year and the use of resources by the Department during the year. The accounts are prepared on an accruals basis and must give a true and fair view of the state of affairs of the Department for Children, Schools and Families, and of its net resource outturn, resources applied to the objectives, 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 HM Treasury, relevant accounting and disclosure requirements, and apply suitable accounting policies on a consistent basis;
- make judgements and estimates on a reasonable basis;
- state whether applicable accounting standards, as set out in the *Government Financial Reporting Manual*, have been followed, and disclose and explain any material departures in the accounts; and
- prepare the accounts on a going concern basis.

HM Treasury has appointed the Permanent Head of the Department as Accounting Officer of the Department for Children, Schools and Families. The responsibilities of an Accounting Officer, including responsibility for the propriety and regularity of the public finances for which an Accounting Officer is answerable, for keeping proper records and safeguarding the Department's assets, are set out in *Managing Public Money* published by HM Treasury.

Statement on internal control

Scope of responsibility

As Accounting Officer, I have responsibility for maintaining a sound system of internal control. Our system is designed to support the achievement of Departmental policies, aim and objectives, whilst safeguarding the public funds and Departmental assets, in accordance with the responsibilities assigned to me in *Managing Public Money.*

Similarly, the Chief Executives of the non-departmental public bodies (NDPBs), which are part of the Departmental Group, are responsible for the maintenance and operation of the system of internal control in their individual NDPBs. Each Chief Executive has signed a statement on internal control relating to those systems which are reproduced in the accounts of each body.

I am supported by the Departmental Board which includes two non-executive members. The Board meet regularly to discuss strategic policy and management issues, providing direction on major policy, delivery and operational issues. The Board regularly reviews performance to ensure that the Department is working economically, efficiently and effectively.

The purpose of the system of internal control

The system of internal control is designed to manage risk to a reasonable level, rather than to eliminate all risk of failure to achieve policies, aim and objectives. It can, therefore, only provide a reasonable, rather than an absolute, assurance of effectiveness. The system of internal control is based on an ongoing process designed to identify and prioritise the risks to the achievement of Departmental policies, aim and objectives; to evaluate the likelihood of those risks being realised and the impact should they be realised; and to manage them economically, efficiently and effectively. The system of internal control has been in place in the Department for the year ended 31 March 2010 and up to the date of approval of the annual report and accounts. This system accords with HM Treasury guidance.

Capacity and capability to manage risk

The Department's Risk Management Assessment Framework and the Board structure were reviewed and confirmed at the start of the 2009-10 financial year. A number of additional Committees of the Board were established in April 2009 to assist the Department in its decision making. The Committees which were fully operational by June 2009 and play a direct role in assisting me to manage risk are the:

- Audit and Risk Assurance Committee: advises the Board and me on audit, risk and control issues which may jeopardise the achievement of the Department's objectives.

- Delivery Assurance Board: provides Ministers and me with oversight on the Department's key delivery initiatives, including those led and managed by non departmental public bodies (NDPBs) on the Department's behalf.

- Finance Strategy Board: assists the Department's Board in the delivery of its responsibilities in the areas of financial and asset management in the context of the Department's strategic business plan.

- Risk Committee: assists the Board to discharge its executive responsibilities regarding the management of high-level risks which may jeopardise the achievement of the Department's strategic business objectives and/or severely damage the Department's reputation.

The Public Service Agreements and Departmental Strategic Objectives Governance Arrangement Boards continued in the year to oversee the work and progress towards achieving the Public Service Agreement targets concerning the Department. The Government announced on 8 June 2010 that the system of Public Service Agreements had ended.

The Department's Performance Unit (formerly the Programme and Project Management Unit) has continued to work with me, non-executive board members, my Head of Internal Audit and my Director General of Corporate Services to ensure better oversight and assurance on the Department's major programmes and projects, including those led and managed by NDPBs on its behalf.

Guidance on the identification, assessment and active management of risk (including information risk) in the Department is available to all staff. The Department's Risk Improvement Manager continues to work with staff colleagues to ensure that risk management is fully embedded into the Department's procedures and activities.

During the course of the year:

- A Departmental Risk Management review was undertaken which reported in March 2010. The Performance Unit has brought forward an action plan to further enhance the Department's risk management capability and practice.

- Relevant corporate and policy directorate teams have worked with others across Whitehall to review, revise, and then implement more detailed and robust business continuity, crisis management and recovery plans for the delivery system.

- The Business Continuity Plan was tested in our involvement with schools during the summer 2009 swine flu epidemic and the winter 2009/2010 snowfall.

- In an Awareness Week in March staff were reminded of the Department's critical activities and of the disaster recovery arrangements.

- I have continued to ensure that Information Assurance (encompassing data security) is a priority area in the Department and its NDPBs. In excess of 97% of Departmental staff completed the level 1 e-learning training on protecting information.

The risk and control framework

The key risks have been identified and agreed by the Risk Committee, which meets quarterly, in its role of assisting Audit and Risk Assurance Committee (ARAC) and the Board. The Chair of ARAC sits on the Risk Committee as an observer. The Board regularly reviews these risks and also considers new and emerging threats, ensuring that all are effectively managed. Every quarter, I discuss and review key Departmental risks with the Secretary of State.

The Department assigns risks to those best placed to manage them. Individual managers are responsible to the risk owners (Directors General and Directors) as they have knowledge of the issues and can best manage risk and mitigate the potential impact. All managers know they are expected to systematically identify, assess and manage risk and document the underlying assumptions. There are procedures in place to ensure that significant risks are reported to senior management and, if required, escalated to the Board.

A proactive approach to fraud awareness, prevention, detection and investigation is taken by the Department. These arrangements are subject to scrutiny and monitoring by the Fraud Committee, a sub-committee of ARAC. Allegations of fraud arising from financial loss have been fully investigated in accordance with the Fraud Response Plan. There are no material frauds to report.

The Department started the year providing shared services to the Department for Innovation, Skills and Universities (DIUS) for the 600 staff in the higher and further education areas of work, which had formed part of the Department for Education and Skills prior to June 2007. With the formation of the Department for Business, Innovation and Universities (BIS) in June 2009 it was agreed that this work would move speedily to the established BIS systems. The data migration was largely completed in the autumn with service provision having ceased by

December 2009. Some minor systems, such as the Honours and Awards arrangements, remain shared.

Review of effectiveness

As Accounting Officer, I have responsibility for reviewing the effectiveness of the system of internal control. My review is informed by the Directors General within the Department who have responsibility for the development and maintenance of the internal control framework, Internal Audit, and comments made by the external auditors in their management letter and other reports. I require each Director General, and the heads of certain other units who report directly to me, to sign an annual assurance statement covering risk management and the operation of related controls in their areas of responsibility. This supplements the regular reporting to the Board on the stewardship of risks.

I have been advised by the: Audit and Risk Assurance Committee; Delivery Assurance Board; Finance Strategy Board; Risk Committee and Departmental Risk Improvement Manager; Departmental Head of Corporate Governance; Department's Security Officer; and Chief Information Officer.

This year, to improve the quality of information, interim assurance declarations were provided for the period 1 April 2009 to 31 January 2010. These were followed up after the year end by statements updating the position. The statements from within the Department and from NDPBs have been scrutinised and further information sought when necessary.

Internal Audit provided advice in the development of this revised assurance process. They have carried out a review of the arrangements in place to support the signing of each Directorate assurance statement and the Department's published statement on internal control. Internal Audit findings show the accelerated arrangements, which include the completion of interim assurance declarations by Deputy Directors and Directors, are providing an improved framework which enables this Statement to be supported by robust evidence. Internal Audit found that significant issues were appropriately reflected in the assurance declarations and, although in some instances the quality of content could be better, the overall process provided a good baseline for the preparation and completion of future Statements.

The Department for Work and Pensions (DWP) has provided the Department with an assurance for the shared services they provide in a letter from the DWP Accounting Officer supplemented with detail covering the general aspects of the service and specific events that occurred in the year within a service line. There are no specific control issues that require to be highlighted.

The Department's internal auditors undertake a full work programme, approved by me, to review risk management, internal control and governance. The Board and I receive a regular update on the current work plan, upcoming reviews, audit findings and business progress in resolving management actions. I meet with the Head of Internal Audit (HIA) monthly to discuss the current activity and specific points of note around the control framework.

Last year's Statement summarised problems with the payment of Education Maintenance Allowances by a contractor engaged by the Learning and Skills Council and with the marking of national curriculum tests by a contractor engaged by the Qualifications and Curriculum Authority. Work to prevent recurrences proved successful and there were no delivery issues in 2009-10.

The Head of Internal Audit's interim and end year assurance opinions both concluded that I can take reasonable assurance that overall governance, risk management and control systems are operating effectively.

For 2009-10 the Audit and Risk Assurance Committee (ARAC) continued to support me by offering objective advice on issues concerning control and governance. ARAC is chaired by a non-executive Board member and its role and composition accords with the HM Treasury's best practice guidance. ARAC has made an assessment of the contents of this Statement and is satisfied that it is consistent with its knowledge of the Department.

I am satisfied that the Department and its NDPBs comply with the Treasury requirements on risk management, internal control and governance.

Internal control issues

The National Audit Office (NAO) report *Financial Management in DCSF,* published on 30 April 2009, noted that the Department met many of the requirements of sound financial management. However, there were aspects of financial capability and the ability to influence financial management in its delivery agents which did not yet meet accepted good practice. In particular, NAO reported that risk management was not sufficiently developed to escalate early enough emerging risks in partner organisations for remedial action to be taken, which has been addressed by establishing the Delivery Assurance Board. The Department is taking forward the recommendations of this NAO report through the Finance Strategy Board. NAO will be following up on progress on the *Improving the Management of Resources in Government study;* where fieldwork is underway.

As part of the Corporate Transformation Programme, 170 staff left the Department during the latter half of the year under the Voluntary Early Release Scheme. There is a risk of the loss of corporate knowledge. Mechanisms for managing and minimising this have been put in place in key areas.

In November 2009 a new Resource Management system for staff was introduced. The system gives improved visibility and control across the Department. There are some continuing issues with the data and the management information within the system. A comprehensive action plan is in place to address these issues and good progress is being made with the full support of our service supplier, the Department for Work and Pensions (DWP).

During the year there were changes in our delivery landscape. These arose from work moving from the Department, bodies being dissolved and established as a result of legislation, and bodies dispersing to the regions following Sir Michael Lyons Review of Public Sector Relocation. The major internal control issues arising are described below:

- Over 70 academies opened during the year and as at 31 March 2010 there were 203 open academies. Responsibility for the funding and oversight of open academies moved from the Department to the Young People’s Learning Agency (YPLA) on 1 April 2010. The Department has worked closely with the shadow YPLA to manage the transfer of all responsibilities and continues to actively manage key risks around the transfer of open academies to the YPLA through a joint Academies Transition Board reporting to the Department's Delivery Assurance Board.

  During the year Internal Audit highlighted shortcomings in the quality of the assurance framework over academies' financial control, including a backlog of financial monitoring visits to academies. The YPLA has agreed to far reaching proposals to revise the design and management of the framework going forward and the Department will monitor progress closely. There were six academies where additional payments or write-off action were needed during the year. Problems usually arose in the academies because of pupil number shortfalls or financial and organisational problems. Cases were carefully examined, including the feasibility of making adjustments in future year payments. Write-off action was only taken as a last resort. The National Audit Office is currently undertaking a review of the performance of open Academies to date in improving pupil outcomes, contributing to community improvement and using features of the academies model to support governance, financial management and value for money.

The Academies Bill, currently before Parliament, will allow more schools to apply for academy status and a significant number are expected to open as academies in September 2010.

- During the year the Qualifications and Curriculum Authority (QCA) successfully completed the major phases of its relocation from London to Coventry in line with the recommendations of the Lyons Review. Under the Apprenticeships, Skills, Children and Learning Act 2009, the QCA was formally split into two bodies which became operational from 1 April 2010. The Office of Qualifications and Examinations Regulation (Ofqual) was established with the role of the independent regulator of National Curriculum tests and examinations work, and with the status of a non-Ministerial Department.

  The remaining parts of the organisation, tasked with developing the curriculum, improving and developing assessments, and reviewing and reforming qualifications, was renamed the Qualifications and Curriculum Development Agency (QCDA) with the status of an NDPB. With the completion of the moves of QCDA to Coventry and the high turnover of staff, there is the possibility of the loss of knowledge from the organisation. Some residual staff related issues are being resolved. Considerable effort has been directed to ensuring smooth transfer of people and a separation of Ofqual. Officials have closely monitored operations and addressed issues promptly. On 2 June 2010 it was confirmed in Parliament that, subject to legislation being passed, QCDA would be closing.

- The Training and Development Agency for Schools (TDA) offices were successfully relocated from London to temporary accommodation in Manchester and the move was completed in March 2010. The second phase of the move to permanent accommodation in Manchester is planned for August 2010. The Relocation Programme Board has monitored the risks associated with the move.

- On 1 October 2009 the delivery of the schools capital programme moved from the Department to Partnerships for Schools (PfS).

The number of schools with unspent balances at April 2009 is of concern, although it had fallen to its lowest level in 10 years to just over 7,000 schools. Early indications from unaudited returns received by the Department at June 2010 would indicate that unspent school balances continue on a downward trajectory. The Department has emphasised that local authorities have the option to clawback unspent balances and redistribute them. The Department remains particularly aware of the risks of poor financial management as services are delivered through 154 local authorities and some 24,000 schools.

Amendments to the governing documents of the School Food Trust were agreed in December 2005 to allow the Chair to receive reasonable remuneration for services to the company. Due to an oversight the signed resolution did not receive approval by the Charity Commission. The Charity Commission did not make a decision about the proposed amendment and the legality of historic payments to the Trust's Chairs, which amount to a maximum of £15,000 per annum, before 1 April 2010. Whilst the Trust ceased payments to the Chair in February 2010, there is still potential for their accounts for 2009-10 to be qualified, as they were for 2008-09, as being irregular.

During the year, the Universal Home Access computer programme, managed by the British Educational Communications and Technology Agency (BECTA), moved from pilot stage to full nationwide rollout. The Department has worked closely with BECTA in ensuring the programme progressed successfully from pilot to National programme. The control over the programme and the management of the delivery partner by BECTA has ensured that the targeting, processing and payment has been effective in maximising the grant funding available.

The scheme provides a grant of up to £528 for low income families with children living in England for internet access at home. Generally speaking families were eligible if the child was aged 7 to 14 and received free school meals or parents received income support, income-based Job Seekers Allowance (JSA), or child tax credit and an income less than £16,190. Reputational risks to Ministers and the Department, should recipient families use the equipment for purposes other than those intended, have been managed. Early survey results have shown increased educational use and the fraud risk management process put in place within BECTA and the delivery partner has effectively managed the potential for fraud and the identified cases have been low. Nevertheless, in line with similar areas of provision, BECTA estimate that there is the possibility that levels of fraud may be higher due to the inherent risk of fraud in the benefits system. On 2 June 2010 it was confirmed in Parliament that BECTA would be closing and it is planned that the Universal Home Access computer programme will be run down as finance for the grant is used up.

The Children and Family Court Advisory Service (CAFCASS) has been particularly challenged during the year as there has been a 34% rise in public law cases and 16% rise in private law cases for the year 2009-10 compared to the previous year. This increasing workload has stretched the organisation's capacity to the limit. Improving the performance of the workforce and addressing areas of under performance has been a high priority during the year. For the future the Transformation Programme will identify and implement the further changes needed to meet its statutory responsibilities within the available resources. The National Audit Office is presently undertaking a value for money report on how CAFCASS responded to the increased demand.

During the year the sponsorship of the majority of the Department's NDPBs was brought together into one unit in the Workforce Group. We are confident that this has improved our oversight of these bodies and enable us to give consistent advice.

The Department has been made aware of two draft reports by the NAO in relation to Comprehensive Spending Review 2007 (CSR07) efficiency savings and the academies programme, which raise a number of internal control issues for the Department to consider. At the point of producing the 2009-10 Statement on Internal Control the Department has not as yet been able to fully assess these draft reports and consider the implications for its systems and procedures.

The new coalition Government took office on 12 May 2010 and a review of policies and their delivery was set in train and is ongoing.

With the financial restraint announced in the Budget on 22 June and set out in the Spending Review framework, there will be an increasing need to ensure that there is sound internal control and value for money in all the programmes operated by the Department and its NDPBs.

As the Government responds to the country's economic situation, I expect there will be more changes in policies and operations. I consider that the Department's risk management and control arrangements will enable it to respond well. As Accounting Officer I am satisfied that prompt remedial action has been taken to address issues that have arisen during the year.

David Bell 5 July 2010
Accounting Officer

THE CERTIFICATE AND REPORT OF THE COMPTROLLER AND AUDITOR GENERAL TO THE HOUSE OF COMMONS

I certify that I have audited the financial statements of the Department for Children, Schools and Families for the year ended 31 March 2010 under the Government Resources and Accounts Act 2000. These comprise the Statement of Parliamentary Supply, the Operating Cost Statement and the Statement of Financial Position, the Statement of Cashflows, the Statement of Changes in Taxpayer's Equity, the Statement of Net Operating Costs by Departmental Strategic Objectives 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 Accounting Officer and auditor

As explained more fully in the Statement of Accounting Officer's Responsibilities, the Accounting Officer is responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view. My responsibility is to audit the financial statements in accordance with applicable law and International Standards on Auditing (UK and Ireland). Those standards require me and my staff to comply with the Auditing Practices Board's Ethical Standards for Auditors.

Scope of the audit of the financial statements

An audit involves obtaining evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error. This includes an assessment of: whether the accounting policies are appropriate to the Department's circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the Department; and the overall presentation of the financial statements.

In addition, I am required to obtain evidence sufficient to give reasonable assurance that the expenditure and income reported in the financial statements have been applied to the purposes intended by Parliament and the financial transactions conform to the authorities which govern them.

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.

Opinion on Financial Statements

In my opinion:

- the financial statements give a true and fair view of the state of the Department's affairs as at 31 March 2010 and of its net cash requirement, net resource outturn, net operating cost, net operating costs applied to departmental strategic objectives, changes in taxpayers' equity and cash flows for the year then ended; and

- the financial statements have been properly prepared in accordance with the Government Resources and Accounts Act 2000 and HM Treasury directions issued thereunder.

Opinion on other matters

In my opinion:

- the part of the Remuneration Report to be audited has been properly prepared in accordance with HM Treasury directions made under the Government Resources and Accounts Act 2000; and

- the information given in the Scope and Management Commentary sections for the financial year for which the financial statements are prepared is consistent with the financial statements.

Matters on which I report by exception

I have nothing to report in respect of the following matters which I report to you if, in my opinion:

- adequate accounting records have not been kept; or

- the financial statements are not in agreement with the accounting records or returns; or

- I have not received all of the information and explanations I require for my audit; or

- the Statement on Internal Control does not reflect compliance with HM Treasury's guidance.

Report

I have no observations to make on these financial statements.

Amyas C E Morse
Comptroller and Auditor General
National Audit Office
157-197 Buckingham Palace Road
Victoria
London SW1W 9SP

12 July 2010

Statement of Parliamentary Supply

Summary of Resource Outturn 2009-10

								2009-10	2008-09
								£000	£000
				Estimate			Outturn		Outturn
Request for resources	Note	Gross expenditure	A in A	Net total	Gross expenditure	A in A	Net total	Net Total outturn compared with Estimate: saving/ (excess)	Net total
1	3	54,281,296	(134,139)	54,147,157	54,037,514	(114,678)	53,922,836	224,321	49,465,373
2	3	1,977,226	-	1,977,226	1,894,310	-	1,894,310	82,916	1,635,635
Total resources	4	**56,258,522**	**(134,139)**	**56,124,383**	**55,931,824**	**(114,678)**	**55,817,146**	**307,237**	51,101,008
Non-operating cost A in A				**(3,581)**			**(3,576)**	**(5)**	(1,607)

Net cash requirement 2009-10

				2009-10 £000	2008-09 £000
	Note	Estimate	Outturn	Net Total outturn compared with Estimate: saving/ (excess	Outturn
Net cash requirement	5	**56,199,481**	**55,811,519**	**387,962**	51,299,847

Summary of income payable to the Consolidated Fund
(In addition to appropriations in aid, the following income relates to the Department and is payable to the Consolidated Fund (cash receipts being shown in italics and figures in £000s))

		Forecast 2009-10 £000		Outturn 2009-10 £000	
	Note	Income	*Receipts*	Income	*Receipts*
Total	6	550	*550*	303	*4,105*

Descriptions of the requests for resources and explanations of variances between Estimate and outturn are given in note 3 and in the Management Commentary.

The notes on pages 42 to 67 form part of these accounts.

Operating Cost Statement
for the year ended 31 March 2010

	Note	Staff costs	Other costs	2009-10 £000 Income	2008-09 £000 Total
Administration costs:					
Staff costs	9	124,116			119,048
Other administration costs	10		72,393		76,814
Operating income	12			(9,432)	(11,772)
Programme costs:					
Request for resources 1:					
Staff costs	9	21,186			16,190
Programme costs	11		53,819,819		49,303,690
Income	12			(105,549)	(83,992)
Request for resources 2:					
Staff costs	9	-			-
Programme costs	11		1,894,310		1,635,660
Income	12			-	(25)
Totals		**145,302**	**55,786,522**	**(114,981)**	**51,055,613**
Net operating cost	4, 13			**55,816,843**	**51,055,613**

All income and expenditure reported in the Operating Cost Statement is derived from continuing operations.

The notes on pages 42 to 67 form part of these accounts.

Statement of Financial Position
as at 31 March 2010

	Note		2010 £000		2009 £000		2008 £000
Non-current assets:							
Property, plant and equipment	14	58,866		43,392		72,021	
Intangible assets	15	67,999		42,237		24,169	
Financial assets	16	21,367		21,906		1,221	
Trade and other receivables due after more than one year	17	5,715		-		-	
Total non-current assets			**153,947**		**107,535**		**97,411**
Current assets:							
Trade and other receivables	17	39,683		98,549		176,726	
Financial assets repayable within one year	16	75		105		68	
Cash and cash equivalents	18	13,915		47,395		798,862	
Total current assets			**53,673**		**146,049**		**975,656**
Total assets			**207,620**		**253,584**		**1,073,067**
Current liabilities:							
Trade and other payables	19	(357,466)		(374,362)		(1,365,703)	
Total current liabilities			**(357,466)**		**(374,362)**		**(1,365,703)**
Non-current assets less net current liabilities			**(149,846)**		**(120,778)**		**(292,636)**
Non-current liabilities							
Provisions	20	(25,837)		(48,725)		(64,307)	
Total non-current liabilities			(25,837)		(48,725)		(64,307)
Assets less liabilities			**(175,683)**		**(169,503)**		**(356,943)**
Taxpayers' equity:							
General fund			(184,288)		(175,917)		(368,880)
Revaluation reserve			8,605		6,414		11,937
Total taxpayers' equity			**(175,683)**		**(169,503)**		**(356,943)**

David Bell
(Accounting Officer)

5 July 2010

The notes on pages 42 to 67 form part of these accounts

Statement of Cash Flows
for the year ended 31 March 2010

	Note	2009-10	2008-09
		£000	£000
Cash flows from operating activities			
Net operating cost		(55,816,843)	(51,055,613)
Adjustments for non-cash transactions	10b	40,165	31,311
(Increase) / decrease in stocks		-	-
(Increase) / decrease in trade and other receivables	17	53,151	78,177
Less movements in receivables relating to items not passing through the OCS		2,996	5
Increase / (decrease) in trade payables	19	(16,896)	(991,341)
Less movements in payables relating to items not passing through the OCS		38,310	747,561
Use of provisions	20	(46,277)	(34,315)
Net cash outflow from operating activities		**(55,745,394)**	**(51,224,215)**
Cash flows from investing activities			
Purchase of property, plant and equipment		(25,829)	(30,956)
Purchase of intangible assets		(36,771)	(5,181)
Proceeds of disposal of property, plant and equipment		11	1,632
Loans to other bodies		-	-
Repayment from other bodies		536	68
Repayment from financial assets		33	-
Net cash outflow from investing activities		**(62,020)**	**(34,437)**
Cash flows from financing activities			
From the Consolidated Fund (Supply) – current year		55,818,953	50,536,904
From the Consolidated Fund (Supply) – prior year		-	-
Advances from the Contingencies Fund		150	1,500
Repayment to the Contingencies Fund		(150)	(1,500)
Net financing		**55,818,953**	**50,536,904**
Net increase/(decrease) in cash and cash equivalents in the period before adjustment for receipts and payments to the Consolidated Fund		**11,539**	**(721,748)**
Payments of amounts due to the Consolidated Fund		(45,019)	(29,719)
Net increase/(decrease) in cash and cash equivalents in the period after adjustment for receipts and payments to the Consolidated Fund		**(33,480)**	**(751,467)**
Cash and cash equivalents at the beginning of the period	18	**47,395**	**798,862**
Cash and cash equivalents at the end of the period	18	**13,915**	**47,395**

The notes on pages 42 to 67 form part of these accounts.

Statement of Changes in Taxpayers' Equity
for the year ended 31 March 2010

	Note	General Fund £000	Revaluation Reserve £000	Total Reserves £000
Balance at 31 March 2008		**(368,880)**	**11,937**	**(356,943)**
Changes in taxpayers' equity for 2008-09				
Net gain/(loss) on revaluation of property, plant and equipment		-	(4,884)	(4,884)
Net gain/(loss) on revaluation of intangible assets		-	(2)	(2)
Net gain/(loss) on revaluation of investments		-	-	-
Release of reserves to the operating cost statement		-	-	-
Non-cash charges – cost of capital	10,11	(7,229)	-	(7,229)
Non-cash charges – auditor's remuneration	10	318	-	318
Transfers between reserves		637	(637)	-
Net operating cost for the year		(51,055,613)	-	(51,055,613)
Total recognised income and expense for 2008-09		**(51,061,887)**	**(5,523)**	**(51,067,410)**
Net Parliamentary Funding – drawn down		50,536,904	-	50,536,904
Net Parliamentary Funding – deemed		769,345	-	769,345
Supply payable/(receivable) adjustment		(6,402)	-	(6,402)
CFERs payable to the Consolidated Fund	7, 8	(44,997)	-	(44,997)
Balance at 31 March 2009		**(175,917)**	**6,414**	**(169,503)**
Changes in taxpayers' equity for 2009-10				
Net gain/(loss) on revaluation of property, plant and equipment		-	263	263
Net gain/(loss) on revaluation of intangible assets		-	4,297	4,297
Net gain/(loss) on revaluation of investments		-	-	-
Release of reserves to the operating cost statement		-	-	-
Non-cash charges – cost of capital	10,11	(5,433)	-	(5,433)
Non-cash charges – auditor's remuneration	10	320	-	320
Transfers between reserves		2,369	(2,369)	-
Net operating cost for the year		(55,816,843)	-	(55,816,843)
Total recognised income and expense for 2009-10		**(55,819,587)**	**2,191**	**(55,817,396)**
Net Parliamentary Funding – drawn down		55,818,953	-	55,818,953
Net Parliamentary Funding – deemed		6,402	-	6,402
Supply payable/(receivable) adjustment		(13,836)	-	(13,836)
CFERs payable to the Consolidated Fund	7	(303)	-	(303)
Balance at 31 March 2010		**(184,288)**	**8,605**	**(175,683)**

The notes on pages 42 to 67 form part of these accounts.

Statement of Operating Costs by Strategic Objectives
for the year ended 31 March 2010

	2009-10			2008-09		
	£000			£000		
	Gross	Income	Net	Gross	Income	Net
DSO 1	992,618	(7,675)	984,943	919,631	(4,491)	915,140
DSO 2	790,371	(4,095)	786,276	397,311	(3,270)	394,041
DSO 3	8,588,554	(49,724)	8,538,830	7,150,034	(21,463)	7,128,571
DSO 4	9,503,800	(15,265)	9,488,535	7,974,308	(7,155)	7,967,153
DSO 5	4,563,060	(4,947)	4,558,113	4,382,182	(5,279)	4,376,903
DSO 6	971,551	(11, 261)	960,290	1,030,785	(10,533)	1,020,252
Lead and manage the system	851,823	(22,014)	829,809	343,614	(43,598)	300,016
Dedicated Schools Grant	29,670,047	-	29,670,047	28,953,537	-	28,953,537
Net operating cost	55,931,824	(114,981)	55,816,843	51,151,402	(95,789)	51,055,613

AIM: Our aim is to build a competitive economy and inclusive society by creating opportunities for everyone to develop their learning; releasing potential in people to make the most of themselves; and achieving excellence in standards of education and levels of skills.

The Department's strategic objectives were as follows:

DSO 1 - Secure the well-being and health of children and young people.
DSO 2 - Safeguard the young and vulnerable.
DSO 3 - Achieve world class standards in education.
DSO 4 - Close the gap in educational achievement for children from disadvantaged backgrounds.
DSO 5 - Ensure young people are participating and achieving their potential to 18 and beyond.
DSO 6 - Keep children and young people on the path to success.
Lead and manage the system - Cost of activities supporting all objectives.

The Dedicated Schools Grant funds the maintained school sector whilst at the same time contributing to the Department's strategic objectives of raising education standards for all children, closing the education attainment gap and increasing children's health and well-being. Rather than allocate such a large programme to objectives, the Department has chosen to disclose this expenditure separately in the Resource Accounts.

See note 21 for further analysis of expenditure and capital employed by strategic objective.

The notes on pages 42 to 67 form part of these accounts.

Notes to the Departmental Resource Accounts

1. Statement of accounting policies
These financial statements have been prepared in accordance with the 2009-10 *Government Financial Reporting Manual (FReM)* issued by HM Treasury. The accounting policies contained in the *FReM* apply International Financial Reporting Standards (IFRS) as adapted or interpreted for the public sector context. Where the *FReM* permits a choice of accounting policy, the accounting policy which is judged to be most appropriate to the particular circumstances of the Department for the purpose of giving a true and fair view has been selected. The Department's accounting policies have been applied consistently in dealing with items considered material in relation to the accounts.

In addition to the primary statements prepared under IFRS, the *FReM* also requires the Department to prepare two additional primary statements. The *Statement of Parliamentary Supply* and supporting notes show outturn against Supply Estimate in terms of the net resource requirement and the net cash requirement. The *Statement of Operating Costs by Departmental Strategic Objectives* and supporting notes analyse the Department's income and expenditure by the strategic objectives agreed with Ministers.

1.1 Accounting convention
These accounts have been prepared under the historical cost convention modified to account for the revaluation of property, plant and equipment, intangible assets and inventories.

1.2 Basis of preparation
During 2009-10 the Department had responsibility for nine executive non-departmental public bodies (NDPBs). However, as they are deemed to be outside the Departmental boundary as defined in the *FReM* (chapter 2), their results have not been consolidated into these accounts.

1.3 Property, plant and equipment
The minimum level for capitalisation of capital expenditure on property, plant and equipment is £2,500. In the case of IT equipment and furniture all items recorded as capital expenditure are capitalised and if they fall below the £2,500 threshold they are bulked together and recorded as bulk assets. The asset value on capitalisation is measured at cost plus any costs, such as installation, directly attributable to bringing them into working condition.

All property, plant and equipment are restated to existing use value each year. Freehold land and buildings have been restated at current cost using professional valuations in accordance with IAS 16 every 5 years and by using appropriate indices supplied by HM Treasury in the intervening years. Other property, plant and equipment have been stated at existing use value using appropriate indices published by the Office for National Statistics.

1.4 Depreciation
Depreciation is provided at rates calculated to write off the valuation of freehold buildings and other property, plant and equipment by equal instalments over their estimated useful lives. Freehold land is not depreciated.

Asset lives are normally in the following ranges:

Freehold Land & Buildings	up to 50 years
Furniture & Fittings	7 - 10 years
Plant and Machinery	3 - 10 years
Information Technology	3 - 7 years
Transport Equipment	5 - 8 years

Included in furniture and fittings is a suite of designer office furniture manufactured for ministerial use in 1961 which is currently on loan to the Edward Barnsley workshop where it is on display. The Department has assigned a 20 year asset life to this specific suite of furniture.

A residual value of 20% of the original purchase price is applied to all vehicles purchased.

1.5 Intangible assets
Purchased computer software licences are capitalised as intangible assets where expenditure of £2,500

Notes to the Departmental Resource Accounts – *continued*

or more is incurred. The software licences are amortised over the shorter of the licence period or its useful economic life limited to a range of 2 - 5 years. The value of the software assets has been stated at
existing use value, using appropriate indices published by the Office for National Statistics.

Teachers' TV programmes consist of two categories and the useful economic life over which they are amortised, based on usage, is as follows:

News and current affairs	2 years
Other programmes	6 years

1.6 Financial instruments

This is the first time adoption of the International Financial Reporting Standard (IFRS) 7, Disclosure and Presentation, IAS 32 Measurement, Recognition and Derecognition and IAS 39 Financial Instruments: Disclosures. The Department does not have any complex financial instruments, however, financial assets and financial liabilities are recognised on DCSF's Statement of Financial Position when DCSF becomes party to the contractual provisions of the instrument. Embedded derivatives are recognised if separable from the host contract.

Financial assets

Financial assets are classified where appropriate as loans and receivables; available-for-sale financial assets at fair value through profit and loss. Financial assets include cash and cash equivalents, trade and other receivables and derivative financial instruments. DCSF determines the classification of its financial instruments at initial recognition. Financial assets are recognised initially at fair value, normally being the transaction price plus, in the case of financial assets not at fair value through profit or loss, directly attributable costs. Presently, DCSF does not have any financial assets that need to be classified available-for-sale or financial assets at fair value through profit or loss neither does it have cash equivalents or derivative financial instruments. DCSF's financial assets include trade and other receivables and cash.

The subsequent measurement of financial assets depends on their classification, as follows:

Trade and other receivables

Trade and other receivables have fixed or determinable payments that are not quoted on an active market. They do not carry any interest and are initially recognised at their face value. If time value of money is of significance, they are then carried at amortised cost using effective interest method. Appropriate allowances (provisions/write-offs) for estimated irrecoverable amounts (bad debts) are recognised in the Operating Cost Statement when there is objective evidence that the asset is impaired. The allowance recognised is measured as the difference between the asset's carrying amount and the estimated future recoverable amount. The carrying amount of the asset is reduced, with the loss recognised in the Operating Cost Statement.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and demand deposits. DCSF does not have other short term highly liquid investments that are readily convertible to a known amount of cash and that are subject to an insignificant risk of changes in value i.e. cash equivalents.

Financial liabilities

Financial liabilities are classified, where appropriate, at fair value through profit or loss, or as financial liabilities measured at amortised cost (face value plus any discounts). Financial liabilities include trade and other payables, accruals and derivative financial instruments. DCSF does not currently have financial liabilities classified as fair value through profit or loss, neither does it have derivative financial instruments. DCSF determines the classification of its financial liabilities at initial recognition. DCSF's financial liabilities include trade and other payables.

The measurement of financial liabilities depends on their classification, as follows:

Trade and other payables

Trade and other payables including accruals are generally not interest bearing and are stated at

Notes to the Departmental Resource Accounts – *continued*

their face value on initial recognition. Subsequently, they are measured at amortised cost using the effective interest method, if the time value of money is of significance.

Embedded derivatives

DCSF applies International Financial Reporting Interpretations Committee (IFRIC) 9: Reassessment of Embedded Derivatives in full. DCSF assesses whether an embedded derivative is required under IAS 39 to be separated from the host contract and accounted for as a derivative when it first becomes a party to the contract. DCSF will only reassess if there is a change in the terms of the contract that significantly modifies the cash flows that otherwise would be required under the contract.

1.7 Research and development

Expenditure on research and development is reported as programme expenditure in the Operating Cost Statement in the year in which it is incurred. Property, plant and equipment acquired for use in research and development are depreciated over the life of the associated research project or according to the asset category if the asset is to be used for subsequent production work.

1.8 Operating income

Operating income is income which relates directly to the operating activities of the Department. It includes both income appropriated-in-aid as authorised in the Supply Estimate (such as general administration receipts and income from other departments for payment to DCSF's NDPBs), and income to the Consolidated Fund that HM Treasury has agreed should be treated as operating income. Income is stated net of VAT.

1.9 Administration and programme expenditure

The Operating Cost Statement is analysed between administration and programme income and expenditure. The classification of expenditure and income as administration or programme follows the definition of administration costs set out by HM Treasury in its '*Consolidated Budgeting Guidance'*.

Administration costs reflect the costs of running the Department as defined under the administration cost control regime, together with associated operating income. Income is analysed in the notes between that which, under the regime, is allowed to be offset against gross administrative costs in determining the outturn against the administration budget, and that operating income which is not.

Programme costs reflect non-administration costs, including payments of grants and other disbursements by the Department. The Department has authority from HM Treasury to treat the staff costs of the Academies programme, Corporate Transformation programme, Centre for Procurement Performance and Children's Service Advisors as programme costs because they relate directly to programme delivery.

1.10 Capital charge

A charge, reflecting the cost of capital utilised by the Department, is included in operating costs. The charge is calculated at the real rate set by HM Treasury currently 3.5% on the average carrying amount of all assets less liabilities, except for Consolidated Fund balances and Office of the Paymaster General bank balances where the charge is nil.

1.11 Foreign exchange

Transactions that are denominated in a foreign currency are translated into sterling at the exchange rate ruling on the date of each transaction, except where rates do not fluctuate significantly, in which case an average rate for a period is used.

1.12 Pensions

Past and present employees are covered by the provisions of the Principal Civil Service Pension Scheme (PCSPS). The defined benefit schemes are unfunded and are non-contributory except in respect of dependants' benefits. The Department recognises the expected cost of these elements on a systematic and rational basis over the period during which it benefits from employees' services by payment to the PCSPS of amounts calculated on an accruing basis. Liability for payment of future benefits is a charge on the PCSPS. In respect of the defined contribution scheme, the Department recognises the contributions payable for the year.

Notes to the Departmental Resource Accounts - *continued*

1.13 Leases
Operating leases are charged to the Operating Cost Statement as expenditure is incurred.

1.14 Early departure costs
The Department is required to meet the additional cost of benefits beyond the normal PCSPS benefits in respect of employees who retire early, and for compensation payments payable to employees who take early severance. The Department provides for the costs when the early departure programme has been announced and is binding on the Department. In earlier years the Department could, in certain circumstances, settle some or all of its liability in advance by making a payment to the Paymaster General's account at the Bank of England for the credit of the Civil Superannuation Vote. The balance of pre-funded costs, which was included in the trade and other receivables balance as a prepayment, has been fully utilised in 2008-09.

1.15 Grants payable
The majority of grants made by the Department are recorded as expenditure in the period in which the claim is paid, as the grant funding cannot be directly related to activity in a specific period. The claims are deemed to be the only appropriate and measurable activity that truly creates an entitlement for the recipient. However, recognition of the entitlement of grant varies according to the individual programme. Where entitlement to the grant has arisen during the period it will be accrued in the Operating Cost Statement and shown as a liability on the Statement of Financial Position.

Grants paid to local authorities remaining unspent at the year end may be retained to fund future activity. Except where there are specific clawback provisions, the Department does not recognise a prepayment.

1.16 Provisions
The Department makes provision in the account where the following criteria are met at 31 March in accordance with IAS 37: a legal or constructive obligation exists that will result in the transfer of economic benefit; the transfer is probable; and a reliable estimate can be made. The Department reflects the time value of money in the estimate where the impact is material using the HM Treasury discount rates of 2.2% (2.2% in 2008-09) for general provisions and 1.8% (3.2% 2008-09) for early departure costs.

1.17 Contingent liabilities
In addition to contingent liabilities disclosed in accordance with IAS 37 the Department discloses for Parliamentary reporting and accountability purpose certain statutory and non-statutory contingent liabilities where the likelihood of a transfer of economic benefit is remote, but which have been reported to Parliament in accordance with the requirements of *Managing Public Money.*

Where the time value of money is material, contingent liabilities which are required to be disclosed under IAS 37 are stated at discounted amounts and the amount reported to Parliament separately noted. Contingent liabilities that are not required to be disclosed by IAS 37 are stated at the amounts reported to Parliament.

1.18 Value Added Tax
Most of the activities of the Department are outside the scope of VAT and, in general, output tax does not apply and input tax on purchases is not recoverable. Irrecoverable VAT is charged to the relevant expenditure category or included in the capitalised purchase cost of property, plant and equipment and intangible assets. Where output tax is charged or input VAT is recoverable, the amounts are stated net of VAT.

1.19 IFRSs in issue but not yet effective
In order to comply with the requirements of IAS 8 (*Accounting Policies, Changes in Accounting Estimates and Errors)*, the Department must disclose where it has not applied a new IFRS that has been issued but is not yet effective. The Department has chosen not to adopt early requirements of the following accounting standards and interpretations, which have an effective date (shown in brackets) after the date of these financial statements:

- IAS 7 (revised) Statement of Cash Flows issued 2009 (1 January 2010)

Notes to the Departmental Resource Accounts - *continued*

- IAS 24 (revised) Related Party Disclosures issued 2009 (1 January 2011)
- IFRS 9 Financial Instruments issued 2009 (1 January 2013)

The Department does not expect the future adoption of these standards to have a material impact on the financial statements.

2. First-time adoption of IFRS

	General Fund	Revaluation Reserve
	£000	£000
Taxpayers' equity at 31 March 2009 under UK GAAP	(171,561)	6,414
Adjustments for:		
Discount rate for early departure provision	328	-
Employee benefits	(4,684)	-
Taxpayers' equity at 1 April 2009 under IFRS	**(175,917)**	**6,414**

	£000
Net operating cost for 2008-09 under UK GAAP	51,056,109
Adjustments for:	
Discount rate for early departure provision	(328)
Employee benefits	46
Cost of capital	(214)
Net operating cost for 2008-09 under IFRS	**51,055,613**

In line with HM Treasury advice, Prior Period Adjustments (PPA) arising from the adoption of IFRS were not included in the Spring Supplementary Estimates for 2009-10 on the basis that the PPA numbers could have been misleading, particularly where transactions may well have pre-dated the 2001-02 cut off point for reporting PPAs, as only part of the obligation would have been included. PPAs arising from a change in accounting policy related to other than IFRS were included in the Estimates in line with conventional arrangements.

Notes to the Departmental Resource Accounts – continued

3. Analysis of net resource outturn by Estimate Line

	2009-10 £000								2008-09 £000
	Outturn						Estimate		
	Admin	**Other current**	**Grants**	**Gross resource expenditure**	**A in A**	**Net total**	**Net total**	**Net total outturn compared with Estimate**	**Prior year outturn**
Request for resources 1 - To help build a competitive economy and inclusive society by: creating opportunities for everyone to develop their learning; releasing potential in people to make the most of themselves; and achieving excellence in standards of education and levels of skills									
Spending in Departmental Expenditure Limits (DEL)									
Central Government spending									
A Activities to Support all Functions	196,523	86,078	7,447	290,048	(19,041)	271,007	271,140	133	242,800
B Support for Schools and Teachers not through Local Education Authorities		291,055	1,882,792	2,173,847	(10,549)	2,163,298	2,405,859	242,561	1,873,040
C Support for Children and Families not paid through Local Authorities		178,270	109,404	287,674	(14,715)	272,959	445,372	172,413	297,626
D Support for Youth not paid through Local Authorities		287,943	7,995,575	8,283,518	(25,758)	8,257,760	8,130,393	(127,367)	7,591,751
E Compensation to Former College of Education Staff		6,003	6,054	12,057		12,057	12,318	261	11,817
Support for Local Authorities									
F Current Grants for Local Education Authorities to Support Schools and Teachers			4,844,742	4,844,742	(21,506)	4,823,236	4,764,495	(58,741)	4,482,077
G Capital Grants for Local Education Authorities to Support Schools			15,207	15,207		15,207	39,005	23,798	3,382,537
H Current Grants for Local Authorities to support Children and Families			251,381	251,381	(127)	251,254	269,758	18,504	100,542
I Capital Grants to Local Authorities to support Children and Families			202,110	202,110		202,110	172,936	(29,174)	95,015
J Dedicated Schools Grant			29,670,047	29,670,047		29,670,047	29,647,498	(22,549)	28,953,537
K Area Based Grants			1,315,347	1,315,347	(22,982)	1,292,365	1,307,224	14,859	1,175,122
L Capital Grants to Local Authorities to Support Youth Programmes				-		-	-	-	-
M Current Grants to Local Authorities to Support Youth Programmes			110,769	110,769		110,769	21,046	(89,723)	13,128
Non-Budget									
N Grant in Aid to NDPBs supporting Schools			6,191,612	6,191,612		6,191,612	6,264,410	72,798	927,108
O Grant in Aid to NDPBs supporting Children and Families			208,925	208,925		208,925	198,712	(10,213)	168,936
P Grant in Aid to NDPBs supporting Youth			179,886	179,886		179,886	196,657	16,771	143,890
Spending in Annually Managed Expenditure (AME)									
Central Government spending									
Q Activities to Support all Functions		344		344		344	334	(10)	6,447
Total	**196,523**	**849,693**	**52,991,298**	**54,037,514**	**(114,678)**	**53,922,836**	**54,147,157**	**224,321**	**49,465,373**
Request for resources 2 - Promoting the physical, intellectual and social development of babies and young children through Sure Start, Early Years Provision and Childcare									
Spending in Departmental Expenditure Limits (DEL)									
Central Government spending									
A Support for Sure Start, Early Years and Childcare not paid through Local Authorities		41,888	18,241	60,129		60,129	59,326	(803)	36,949
Sure Start Schools current grant not through Local Authorities							-	-	*13,759*
Support for Local Authorities									
B Current Grants to Local Authorities to support Sure Start, Early Years and Childcare			1,432,942	1,432,942		1,432,942	1,440,625	7,683	1,242,285
C Capital Grants to Local Authorities to support Sure Start, Early Years and Childcare			376,439	376,439		376,439	452,425	75,986	322,866
Non-Budget									
D Grant in Aid to NDPBs supporting Children and Families			24,800	24,800		24,800	24,850	50	19,776
Total	**-**	**41,888**	**1,852,422**	**1,894,310**	**-**	**1,894,310**	**1,977,226**	**82,916**	**1,635,635**
Resource Outturn	**196,523**	**891,581**	**54,843,720**	**55,931,824**	**(114,678)**	**55,817,146**	**56,124,383**	**307,237**	**51,101,008**

Notes to the Departmental Resource Accounts – *continued*

	2008-09 £000
Restatement of the 2008-09 outturn:	
Resource outturn	51,101,008
Discount rate for early departure provision	(328)
Employee benefits	46
Cost of capital	(214)
Restated resource outturn (see note 4a)	51,100,512

Explanation of variances

Detailed explanations of the variances are given in the Management Commentary in Section 13.

4. Reconciliation of outturn to net operating cost and against Administration Budget

4(a) Reconciliation of net resource outturn to net operating cost

				2009-10	2008-09
				£000	£000
	Note	Outturn	Supply Estimate	Outturn compared with Estimate	Outturn
Net Resource Outturn	3	55,817,146	56,124,383	307,237	51,100,512
Prior period adjustments		-	-	-	-
Non-supply income (CFERs)	6	(303)	(550)	(247)	(44,899)
Non-supply expenditure		-	-	-	-
Net operating cost		**55,816,843**	**56,123,833**	**306,990**	**51,055,613**

4(b) Outturn against final Administration Budget

		2009-10	2008-09
		£000	£000
	Budget	Outturn	Outturn
Gross Administration Budget	201,930	196,523	196,698
Income allowable against the Administration Budget	(9,058)	(9,129)	(11,591)
Net outturn against final Administration Budget	**192,872**	**187,394**	**185,107**

Notes to the Departmental Resource Accounts – *continued*

5. Reconciliation of net resources to net cash requirement

	Note	Estimate £000	Outturn £000	Net total outturn compared with Estimate: saving/(excess) £000
Resource Outturn	3	56,124,383	55,817,146	307,237
Capital				
Acquisition of assets	14, 15	45,984	61,573	(15,589)
Investments		-	-	-
Loans issued in year	16	-	-	-
Non-operating A in A				
Proceeds of asset disposals	8	(3,015)	(3,007)	(8)
Repayment of loans	8	(536)	(536)	-
Repayment of financial assets	8	(30)	(33)	3
Accruals adjustments				
Non-cash items	10b	(2,953)	(40,165)	37,212
Changes in working capital other than cash		-	(69,736)	69,736
Changes in payables falling due after more than one year	19	-	-	-
Use of provisions	20	35,648	46,277	(10,629)
Excess cash receipts surrenderable to the Consolidated Fund		-	-	-
Net cash requirement		**56,199,481**	**55,811,519**	**387,962**

The Department has stayed within £388 million (0.7%) of its cash requirement limit. This is mainly due to the £307 million underspend on the net resources limit. Further information on the variances can be found in the financial performance section of the Management Commentary (Section 13).

6. Analysis of income payable to the Consolidated Fund

In addition to Appropriations in Aid (A in A), the following income relates to the Department and is payable to the Consolidated Fund (cash receipts being shown in italics).

	Note	Forecast 2009-10 Income £000	Forecast 2009-10 *Receipts* £000	Outturn 2009-10 Income £000	Outturn 2009-10 *Receipts* £000
Operating income and receipts – excess A in A		-	*-*	-	*-*
Other operating income and receipts not classified as A in A		550	*550*	303	*4,105*
		550	*550*	303	*4,105*
Non-operating income and receipts – excess A in A					
Other non-operating income and receipts not classified as A in A					
Other amounts collectable on behalf of the Consolidated Fund					
Excess cash surrenderable to the Consolidated Fund					
Total income payable to the Consolidated Fund		550	*550*	**303**	***4,105***

Notes to the Departmental Resource Accounts – *continued*

7. Reconciliation of income recorded within the Operating Cost Statement to operating income payable to the Consolidated Fund

	Note	2009-10 £000	2008-09 £000
Operating income	12	114,981	95,789
Adjustments for transactions between RfRs		-	-
Gross income		114,981	95,789
Income authorised to be appropriated-in-aid	3	114,678	50,709
		303	45,080
Profit on disposal of assets not netted off expenditure		-	(181)
Operating income payable to the Consolidated Fund	6	**303**	**44,899**

8 . Non-operating income – classified as A in A

	Note	2009-10 £000	2008-09 £000
Principal repayments of loans to schools		536	68
NCSLCS Finance Lease repayment		33	-
Proceeds from disposal of assets		3,007	1,637
Gross income		3,576	1,705
Income authorised to be appropriated-in-aid		3,576	1,607
Total income payable to the Consolidated Fund	6	**-**	**98**

9. Staff numbers and related costs

Staff costs consist of:

	2009-10 £000					2008-09 £000
	Total	Permanently employed staff	Other[1]	Ministers	Special advisers	Total
Wages and salaries	**115,482**	106,363	8,652	340	127	**106,956**
Social security costs	**9,004**	8,792	140	60	12	**8,217**
Other pension costs	**20,816**	20,786	-	-	30	**20,065**
Sub Total	**145,302**	**135,941**	**8,792**	**400**	**169**	**135,238**
Charged to admin staff costs	124,116	120,079	3,468	400	169	119,048
Charged to programme costs [2]	21,186	15,862	5,324	-	-	16,190
Sub Total	145,302	135,941	8,792	400	169	**135,238**
Less recoveries in respect of outward secondments	(1,466)	(1,466)	-	-	-	(2,042)
Total Net Costs	**143,836**	**134,475**	**8,792**	**400**	**169**	**133,196**

[1] The fees paid for agency staff is a flat hourly fee, including social security, holiday pay, pension costs etc. For the purposes of this note the total amount is disclosed as wages and salaries.

[2] HM Treasury have given approval for the costs of staff employed on the delivery of the Academies programme, the Corporate Transformation programme, Centre for Procurement Performance and Children's Service Advisors to be charged to programme expenditure.

All early departure costs are included within other administration (note 10) rather than staff costs.

The Principal Civil Service Pension Scheme (PCSPS) is an unfunded multi-employer defined benefit scheme but the Department for Children, Schools and Families is unable to identify its share of the underlying assets and liabilities. The scheme actuary valued the scheme as at 31 March 2007. You can find details in the resource accounts of the Cabinet Office: Civil Superannuation (www.civilservice-pensions.gov.uk).

For 2009-10, employers' contributions of £20,755,945.00 were payable to the PCSPS (2008-09: £20,361,836.80) at one of four rates in the range 16.7% to 24.3% of pensionable pay, based on salary bands. The scheme's Actuary reviews employer contributions usually every four years following a full scheme valuation. From 2010-11, the rates will be in the range 16.7% to 24.3%. The contribution rates are set to meet the cost of the benefits accruing during

Notes to the Departmental Resource Accounts – *continued*

2009-10 to be paid when the member retires, and not the benefits paid during this period to existing pensioners.

Employees can opt to open a **partnership** pension account, a stakeholder pension with an employer contribution.

Employers' contributions of £59,891.20 (2008-09: £37,995.30) were paid to one or more of a panel of three appointed stakeholder pension providers. Employer contributions are age-related and range from 3% to 12.5% of pensionable pay. Employers also match employee contributions up to 3% of pensionable pay. In addition, employer contributions of £3,630.52 (2008-09: £2,388.38), 0.8% of pensionable pay, were payable to the PCSPS to cover the cost of future provision of lump sum benefits on death in service and ill health retirement of these employees.

Contributions due to the **partnership** pension providers at the 31 March 2010 were nil. Contributions prepaid at that date were also nil.

Two persons (2008-09: three persons) retired early on ill-health grounds; the total additional accrued pension liabilities in the year amounted to £3,039.78 (2008-09: £29,215.53).

Average number of persons employed
The average number of whole-time equivalent persons employed during the year is shown in the table below.

DSO	Total	Permanent staff	Others	Ministers	2009-10 Number Special advisers	2008-09 Number Total
1	**87**	86	1	-	-	71
2	**70**	69	1	-	-	46
3	**253**	248	5	-	-	377
4	**455**	450	5	-	-	625
5	**325**	323	2	-	-	250
6	**30**	30	-	-	-	55
Lead and manage the system	**1,357**	1,298	51	6	2	1,068
Number of staff charged to admin costs	**2,577**	2,504	65	6	2	2,492
DSO						
1	**7**	-	7	-	-	5
2	**5**	-	5	-	-	3
3	**34**	20	14	-	-	45
4	**94**	59	35	-	-	100
5	**30**	20	10	-	-	27
6	**2**	-	2	-	-	3
Lead and manage the system	**167**	131	36	-	-	137
Number of staff charged to programme costs	**339**	230	109	-	-	320
TOTAL	**2,916**	2,734	174	6	2	2,812

The Department's 2009-10 strategic objectives are as follows:

DSO 1 - Secure the well-being and health of children and young people.
DSO 2 - Safeguard the young and vulnerable.
DSO 3 - Achieve world class standards in education.
DSO 4 - Close the gap in educational achievement for children from disadvantaged backgrounds.
DSO 5 - Ensure young people are participating and achieving their potential to 18 and beyond.
DSO 6 - Keep children and young people on the path to success.
Lead and manage the system.

Notes to the Departmental Resource Accounts - *continued*

10(a) Other administration costs

	Note		2009-10		2008-09
		£000	£000	£000	£000
Rentals under operating leases:					
Hire of plant and machinery		1,027		1,010	
Other operating leases		11,688	12,715	13,355	14,365
Non-cash items ;					
Depreciation					
Civil Estate		343		395	
Other property, plant and equipment		6,623		6,411	
Amortisation of intangible assets		5,435		2,182	
Permanent diminution in asset values		(486)		637	
Profit on disposal of assets		(27)		(1,128)	
Loss on disposal of assets		13		111	
Cost of capital charge:					
Civil Estate		548		806	
Other items		1,132		283	
Auditor's remuneration		320		318	
Early departure provision:					
Provided for in year		821		424	
Not required written back		(25)		(758)	
Discount change revaluation		180		(202)	
Unwinding of discount		268		275	
Total administration non-cash items			15,145		9,754
Professional fees			6,421		6,775
Travel and subsistence			4,714		5,972
Consultancy			4,971		7,497
Rates and service charges			3,843		3,137
Computers and telecoms costs			6,662		7,082
Utilities			1,829		1,847
Advertising and publicity			1,022		525
Other office services			5,207		9,257
Other expenditure			9,864		10,603
Total			**72,393**		**76,814**

The auditor's remuneration represents the cost of the audit of the DCSF and Teachers' Pension Scheme financial statements carried out by the Comptroller and Auditor General. The auditor received no remuneration for non-audit work.

The 'Other expenditure' heading above includes £15,000 remuneration paid to Katherine Kerswell a non-executive board member. The other non-executive board member, Philip Augar did not receive any remuneration from the Department.

10(b) Total non-cash transactions

The non-cash transactions included in the Reconciliation of Resources to Net Cash Requirement in note 5 and in the Statement of Cash Flows:

	2009-10	2008-09
	£000	£000
Other administration costs – non-cash items (as note 10a above)	15,145	9,754
Programme non-cash costs charged to operating expenditure (see note 11)	25,020	21,738
Less non-cash income:		
Profit on sale of assets	-	(181)
Total non-cash transactions	**40,165**	**31,311**

Notes to the Departmental Resource Accounts - *continued*

11. Programme costs

	Note	2009-10 £000	2008-09 £000
Current grants, capital grants and other current expenditure		55,675,846	50,906,013
Research and development costs		13,263	11,599
Non-cash items:			
Cost of capital on programmes		(7,113)	(8,318)
Depreciation		38	5
Amortisation		9,759	4,400
Permanent diminution in asset values		191	6,625
NCSLCS financial asset reduction		-	32
Provisions:	20		
Provided in year		23,586	19,458
Not required written back		(2,118)	(524)
Discount change revaluation		454	(126)
Unwinding of discount		223	186
Total programme costs		**55,714,129**	**50,939,350**

Dedicated Schools Grant (DSG)
Total programme costs includes an amount of £29.7 billion for DSG which is paid to local authorities on the basis of an agreed formula for distribution to maintained schools to pay for day-to-day running costs for the financial year. Local authorities are allowed to carry over unspent DSG to the following financial year for subsequent distribution to schools. At the end of 2008-09 £209 million (0.7%) was carried forward in this way to 2009-10.

In addition, schools carry over unspent DSG in balances to future years. During 2008-09 school balances fell by £137 million (equivalent to 0.5% of DSG) to some £1.78 billion. Early indications for 2009-10, based on a sample of unaudited returns from local authorities, are that school balances have fallen again by at least £90 million (0.3% of DSG). The Department continues to monitor the total of balances and will consider further action if it considers they do not fall fast enough.

12. Income

			2009-10	2008-09
			£000	£000
	RfR 1	RfR 2	Total	Total
Administration income:				
Fees and charges to external customers	(179)		(179)	(216)
Profit on disposal on assets	-		-	(181)
Rental income from external tenants	(524)		(524)	(352)
Shared service income from BIS	(7,272)		(7,272)	(9,854)
Other miscellaneous	(1,154)		(1,154)	(1,169)
CFER	(303)		(303)	-
	(9,432)	-	(9,432)	(11,772)
Programme income:				
Rental income from within DCSF group	(6,381)		(6,381)	(6,795)
Area Based Grants income	(22,982)		(22,982)	(16,073)
Standard Fund income	(21,506)		(21,506)	(24,955)
Think Family income	(14,005)		(14,005)	(2,135)
QCA receipt	(15,806)		(15,806)	(2,034)
Other income	(24,869)		(24,869)	(8,832)
CFER miscellaneous income	-		-	(23,193)
	(105,549)	-	(105,549)	(84,017)
Total	**(114,981)**	**-**	**(114,981)**	**(95,789)**

Notes to the Departmental Resource Accounts - *continued*

13. Analysis of net operating cost by spending body

		2009-10	2008-09
	£000	**£000**	**£000**
	Estimate	**Outturn**	**Outturn**
Spending body:			
Grant in aid to Non-Departmental Public Bodies (NDPBs):			
British Educational Communications and Technology Agency (BECTA)	120,153	80,375	61,285
Children and Family Court Advisory and Support Service (CAFCASS)	131,850	131,214	113,874
Children's Workforce Development Council (CWDC)	89,008	99,841	71,931
National College for School Leadership and Children's Services (NCSLCS)	128,297	124,500	107,643
Office of the Children's Commissioner (OCC) (also known as 11 Million)	2,704	2,670	2,907
Partnerships for Schools (PfS) [1]	5,229,490	5,194,589	3,395,901
Qualifications and Curriculum Authority (QCA)	196,657	179,886	143,890
School Food Trust (SFT)	9,527	10,540	10,666
Training and Development Agency for Schools (TDA)	776,943	781,608	738,222
Building Schools for the Future Investments Limited (BSFI Ltd)	6,891	6,891	350
Local Authorities	38,115,012	38,174,369	36,376,126
Payment to BIS for DCSF programmes delivered by the LSC	7,915,201	7,931,940	7,384,652
Other DCSF	3,402,650	3,098,420	2,648,166
Net operating cost	**56,124,383**	**55,816,843**	**51,055,613**

[1] From 1 October 2009 PfS, one of the Department's existing executive NDPBs, took over the management and delivery of all school building and refurbishment programmes. These programmes include: Building Schools for the Future; the primary capital programmes; devolved formula capital; and targeted capital programmes. The total value of capital and revenue programmes that transferred to PfS was approximately £15.6 billion up to March 2011. The transfer of programmes to PfS was treated under merger accounting rules as a machinery of government change and therefore the 2008-09 comparatives figures have been restated to reflect the change in the level of funding appropriate to that year.

Notes to the Departmental Resource Accounts - *continued*

14. Property, plant and equipment

	Buildings	Land	Plant & Machinery	Information Technology	Transport Equipment	Furniture & Fittings	Assets Under Construction	Total
	£000	£000	£000	£000	£000	£000	£000	£000
Cost or valuation								
At 1 April 2008	57,493	6,017	398	24,787	153	17,599	3,141	109,588
Additions	-	-	-	450	-	3,561	7,066	11,077
Disposals	(26,990)	(311)	(102)	(2,030)	(109)	(2,943)	-	(32,485)
Reclassification	-	-	-	692	-	414	(1,106)	-
Revaluations	(12,200)	(1,919)	12	(816)	5	174	-	(14,744)
At 31 March 2009	**18,303**	**3,787**	**308**	**23,083**	**49**	**18,805**	**9,101**	**73,436**
Depreciation								
At 1 April 2008	13,597	-	251	16,266	83	7,370	-	37,567
Provided in year	395	-	35	4,020	12	2,349	-	6,811
Disposals	(6,168)	-	(94)	(1,969)	(62)	(2,942)	-	(11,235)
Revaluations	(2,688)	-	7	(522)	4	100	-	(3,099)
At 31 March 2009	**5,136**	**-**	**199**	**17,795**	**37**	**6,877**	**-**	**30,044**
Net book value at 31 March 2009	**13,167**	**3,787**	**109**	**5,288**	**12**	**11,928**	**9,101**	**43,392**
Net book value at 31 March 2008	**43,896**	**6,017**	**147**	**8,521**	**70**	**10,229**	**3,141**	**72,021**
Asset financing:								
Owned	13,167	3,787	109	5,288	12	11,928	9,101	43,392
Net book value at 31 March 2009	**13,167**	**3,787**	**109**	**5,288**	**12**	**11,928**	**9,101**	**43,392**

Included in the opening balance of land and buildings was the £20.8 million net book value for the National College for School Leadership. During the year a deed of variation on the lease was signed, resulting in the asset being derecognised as a tangible asset and subsequently created as a financial asset on the Department's Statement of Financial Position.

Notes to the Departmental Resource Accounts - *continued*

	Buildings	Land	Plant & Machinery	Information Technology	Transport Equipment	Furniture & Fittings	Assets Under Construction	Total
	£000	£000	£000	£000	£000	£000	£000	£000
Cost or valuation								
At 1 April 2009	18,303	3,787	308	23,083	49	18,805	9,101	73,436
Additions	-	-	-	1,112	-	72	23,618	24,802
Disposals	(4,101)	-	(49)	(2,771)	(49)	(1,296)	-	(8,266)
Reclassification	-	-	-	3,663	-	2,664	(6,327)	-
Revaluations	(1,030)	(323)	6	3,299	-	532	-	2,484
At 31 March 2010	**13,172**	**3,464**	**265**	**28,386**	**-**	**20,777**	**26,392**	**92,456**
Depreciation								
At 1 April 2009	5,136	-	199	17,795	37	6,877	-	30,044
Provided in year	343	-	24	4,103	-	2,534	-	7,004
Disposals	(1,126)	-	(42)	(2,770)	(37)	(1,295)	-	(5,270)
Revaluations	(316)	-	3	2,007	-	118	-	1,812
At 31 March 2010	**4,037**	**-**	**184**	**21,135**	**-**	**8,234**	**-**	**33,590**
Net book value at 31 March 2010	**9,135**	**3,464**	**81**	**7,251**	**-**	**12,543**	**26,392**	**58,866**
Net book value at 31 March 2009	**13,167**	**3,787**	**109**	**5,288**	**12**	**11,928**	**9,101**	**43,392**
Asset financing:								
Owned	9,135	3,464	81	7,251	-	12,543	26,392	58,866
Net book value at 31 March 2010	**9,135**	**3,464**	**81**	**7,251**	**-**	**12,543**	**26,392**	**58,866**

The Department's surveyors DTZ revalue land and buildings in accordance with the RICS Appraisal and Valuation Manual.

All other property, plant and equipment were revalued on the basis of monthly indices, provided by the Office for National Statistics. The Department is not aware of any material change to the valuation of the properties since the last professional valuation by DTZ. The remaining properties will be revalued during 2010.

Assets under construction (AUC) includes the purchase of 2 St Pauls Place, Sheffield following the disposal of Moorfoot, Sheffield.

Notes to the Departmental Resource Accounts - *continued*

15. Intangible assets

	Software Licences £000	Developed Software £000	Teachers' TV Programmes £000	Assets Under Construction £000	Total £000
Cost or valuation					
At 1 April 2008	4,990	7,574	17,765	4,104	34,433
Additions	304	1,475	3,664	19,721	25,164
Disposals	(644)	(6)	-	-	(650)
Reclassification	135	626	1,710	(2,471)	-
Revaluations	(176)	(364)	(134)	-	(674)
At 31 March 2009	**4,609**	**9,305**	**23,005**	**21,354**	**58,273**
Amortisation					
At 1 April 2008	3,251	2,138	4,875	-	10,264
Charged in year	627	1,845	4,110	-	6,582
Disposals	(635)	(4)	-	-	(639)
Revaluations	(104)	(67)	-	-	(171)
At 31 March 2009	**3,139**	**3,912**	**8,985**	**-**	**16,036**
Net book value at 31 March 2009	**1,470**	**5,393**	**14,020**	**21,354**	**42,237**
Net book value at 31 March 2008	**1,739**	**5,436**	**12,890**	**4,104**	**24,169**

	Software Licences £000	Developed Software £000	Teachers' TV Programmes £000	Assets Under Construction £000	Total £000
Cost or valuation					
At 1 April 2009	4,609	9,305	23,005	21,354	58,273
Additions	145	-	-	36,626	36,771
Disposals	-	-	-	-	-
Reclassification	586	12,012	16,295	(28,893)	-
Revaluations	783	3,406	1,481	-	5,670
At 31 March 2010	**6,123**	**24,723**	**40,781**	**29,087**	**100,714**
Amortisation					
At 1 April 2009	3,139	3,912	8,985	-	16,036
Charged in year	882	4,827	9,485	-	15,194
Disposals	-	-	-	-	-
Revaluations	447	536	502	-	1,485
At 31 March 2010	**4,468**	**9,275**	**18,972**	**-**	**32,715**
Net book value at 31 March 2010	**1,655**	**15,448**	**21,809**	**29,087**	**67,999**
Net book value at 31 March 2009	**1,470**	**5,393**	**14,020**	**21,354**	**42,237**

Software licences and developed software assets were revalued in March 2010 on the basis of monthly indices provided by the Office for National Statistics.

The value of the Teachers' TV assets is based on the actual cost of production, revalued annually to modified historic value using the retail price index (RPI).

The majority of assets under construction (AUC) relates to programme developed software projects.

Notes to the Departmental Resource Accounts - *continued*

16. Other financial assets – loans and receivables

	School loans £000	NCSLCS finance lease £000	Total £000
Balance at 1 April 2008	1,221	-	1,221
Amounts previously transferred to receivables 2007-08	68	-	68
Total outstanding at 1 April 2008	**1,289**	**-**	**1,289**
Additions	-	20,822	20,822
Repayments	(68)	(32)	(100)
	1,221	**20,790**	**22,011**
Repayable within one year transferred to receivables	(72)	(33)	(105)
Balance at 31 March 2009	**1,149**	**20,757**	**21,906**

	School loans £000	NCSLCS finance lease £000	Total £000
Balance at 1 April 2009	1,149	20,757	21,906
Amounts previously transferred to receivables 2008-09	72	33	105
Total outstanding at 1 April 2009	**1,221**	**20,790**	**22,011**
Additions	-	-	-
Repayments	(536)	(33)	(569)
	685	**20,757**	**21,442**
Repayable within one year transferred to receivables	(40)	(35)	(75)
Balance at 31 March 2010	**645**	**20,722**	**21,367**

Analysis of expected timing of present value of minimum lease payments receivable

Later than one year and not later than five years	150
Later than five years	20,572
Balance at 31 March 2010	**20,722**

The school loans above are loans issued to voluntary aided schools for capital projects under Schedule 3 of the Schools Standards & Framework Act 1998. Interest is charged in accordance with the HM Treasury lending rates. At 31 March 2010 there were two outstanding loans (three in 2008-09), and all balances are scheduled for repayment by 2025.

The finance lease above is in respect of the National College for School Leadership and Children's Services (NCSLCS) building on the Nottingham University Campus. During 2008-09 a deed of variation on the lease was signed, resulting in the asset being derecognised as an asset on the Department's Statement of Financial Position and subsequently created as a financial asset. The lease is due to expire in May 2101.

Risks associated with other financial assets are disclosed in note 24.

Notes to the Departmental Resource Accounts - *continued*

17. Trade receivables and other current assets

17(a) Analysis by type

	2009-10	2008-09	2007-08
	£000	**£000**	**£000**
Amounts falling due within one year:			
Trade receivables	11,562	4,700	1,427
VAT	1,567	2,524	1,947
Deposits and advances	494	1,407	8,829
Other receivables	119	326	288
Prepayments and accrued income	25,941	89,592	164,235
	39,683	**98,549**	**176,726**
Amounts falling due after more than one year:			
Prepayments and accrued income	**5,715**	**-**	**-**

17(b) Intra-Government balances

	Amounts falling due within one year		Amounts falling due after more than one year	
	2009-10	2008-09	2009-10	2008-09
	£000	£000	£000	£000
Balances with other central government bodies	19,117	9,488	-	-
Balances with local authorities	12,510	72,269	-	-
Balances with NHS Trusts	7	147	-	-
Balances with public corporations and trading funds	-	-	-	-
Sub total – intra-government balances	**31,634**	**81,904**	**-**	**-**
Balances with bodies external to government	8,049	16,645	5,715	-
Total receivables at 31 March	**39,683**	**98,549**	**5,715**	**-**

18. Cash and cash equivalents

	2009-10	2008-09
	£000	**£000**
Balance at 1 April	47,395	798,862
Net change in cash and cash equivalent balances	(33,480)	(751,467)
Balance at 31 March	**13,915**	**47,395**
The following balances at 31 March are held at:		
Office of HM Paymaster General	13,685	47,378
Commercial banks and cash in hand	230	17
Balance at 31 March	**13,915**	**47,395**

Notes to the Departmental Resource Accounts - *continued*

19. Trade payables and other current liabilities

19(a) Analysis by type

	2009-10	2008-09	2007-08
	£000	£000	£000
Amounts falling due within one year:			
Other taxation and social security	3,150	4,585	4,332
Trade payables	58,676	56,378	210,134
Other payables	3,001	2,990	2,713
Accruals and deferred income	278,724	259,211	349,661
Amounts issued from the Consolidated Fund for Supply but not spent at year end	13,836	6,402	769,345
Consolidated Fund extra receipts due to be paid to the Consolidated Fund			
Received	79	40,994	29,518
Receivable	-	3,802	-
	357,466	**374,362**	**1,365,703**

19(b) Intra-Government balances

	Amounts falling due within one year		Amounts falling due after more than one year:	
	2009-10	2008-09	2009-10	2008-09
	£000	£000	£000	£000
Amounts falling due within one year:				
Balances with other central government bodies	81,108	100,041	-	-
Balances with local authorities	97,453	78,968	-	-
Balances with NHS Trusts	763	16	-	-
Balances with public corporations and trading funds	13,922	9,195	-	-
Sub total – intra-government balances	**193,246**	**188,220**	-	-
Balances with bodies external to government	164,220	186,142	-	-
Total payables at 31 March	**357,466**	**374,362**	-	**-**

20. Provisions for liabilities and charges

	Early departure costs	Property provision	Partnerships for Schools (PfS)	CfBT pension provision	Total
	£000	£000	£000	£000	£000
Balance at 1 April 2008	23,285	5,846	17,160	18,016	64,307
Provided in year	6,635	115	13,132	-	19,882
Provisions not required written back	(836)	(148)	-	(298)	(1,282)
Provisions utilised in the year	(9,003)	(1,001)	(6,593)	(17,718)	(34,315)
Unwinding of discount	332	129	-	-	461
Change in discount rate	(328)	-	-	-	(328)
Balance at 31 March 2009	**20,085**	**4,941**	**23,699**	**-**	**48,725**

Notes to the Departmental Resource Accounts – *continued*

	Early departure costs	Property provision	Partnerships for Schools (PfS)	CfBT pension provision	Total
	£000	£000	£000	£000	£000
Balance at 1 April 2009	20,085	4,941	23,699	-	48,725
Provided in year	24,057	350	-	-	24,407
Provisions not required written back	(114)	(764)	(1,265)	-	(2,143)
Provisions utilised in the year	(22,607)	(1,236)	(22,434)	-	(46,277)
Unwinding of discount	386	105	-	-	491
Change in discount rate	634	-	-	-	634
Balance at 31 March 2010	**22,441**	**3,396**	**-**	**-**	**25,837**

Analysis of expected timing of discounted flows

In the reminder of the Spending Review Period (to 2011)	6,128	556	-	-	6,684
Between 2012 and 2016	14,464	2,840	-	-	17,304
Between 2017 and 2021	1,849	-	-	-	1,849
Thereafter	-	-	-	-	-
Balance at 31 March 2010	**22,441**	**3,396**	**-**	**-**	**25,837**

Early departure costs
The Department meets the additional costs of benefits beyond normal PCSPS benefits in respect of employees who retire early, and compensation payments payable to employees who take early severance. The Department provides for this in full when the early retirement programme becomes binding on the Department by establishing a provision for the estimated payments discounted by the Treasury rate of 1.8% in real terms (3.2% in 2008-09).

Property provision
This provision provides for the future liabilities relating to former programme property leases which were re-assigned to the Secretary of State on the closure of the relevant programmes and the estimated payments are discounted by the Treasury rate of 2.2% in real terms (2.2% in 2008-09). The provision is based on the anticipation that the property leases for buildings used by NDPBs will expire in 2015, and the anticipated disposal for the last TEC property will be in 2018.

Partnerships for Schools
Partnerships for Schools (PfS) is an NDPB which operates under a joint venture agreement between the Department and Partnerships UK to deliver the Building Schools for the Future programme. The related provision covers amounts payable to Partnerships UK on achieving agreed targets. The arrangement was terminated effective 31 March 2009 and the liability was settled in 2009-10.

Centre for British Teachers Pensions
The former Department for Education and Skills (DfES) had a contract with Centre for British Teachers (CfBT) for the delivery of the National Literacy, National Numeracy and Key Stage 3 Strategies. The responsibility of this contract has transferred to the Department for Children, Schools and Families (DCSF). Under the terms of the contract CfBT were obliged to use the London Pensions Fund Authority to provide a pension service for staff employed by CfBT. The triennial revaluation of the local government pension contributions to the fund identified an actuarial shortfall in the pension fund in relation to the CfBT field force staff. Subsequently the Strategies contract underwent a re-tendering exercise and CfBT was not awarded the new contract. The staff transferred under TUPE to the new contractor on 1 April 2005, and the Department accepted liability to meet the pension deficit. The deficit was a short term liability which was settled in 2008-09.

Notes to the Departmental Resource Accounts – *continued*

21. Notes to the Statement of Operating Costs by Departmental Strategic Objectives

Programme grants (apart from the Dedicated Schools Grant) and other current expenditure have been allocated to each objective by direct allocation in line with the allocation of Public Service Agreement (PSA) targets to Departmental Strategic Objectives (DSO). The Dedicated Schools Grant expenditure is 53% of net programme expenditure, the Department has decided to disclose it separately rather than allocate the expenditure to objectives. Corporate costs, such as marketing, have been apportioned to each objective.

Programme grants and other current expenditure have been allocated as follows:

	2009-10 £000	2008-09 £000
DSO 1	979,669	911,023
DSO 2	782,668	391,168
DSO 3	8,519,870	7,108,942
DSO 4	9,449,304	7,928,967
DSO 5	4,547,696	4,363,811
DSO 6	957,963	1,017,190
Lead and manage the system	722,549	196,885
Dedicated Schools Grant	29,670,047	28,953,537
Total	**55,629,766**	**50,871,523**

Capital Employed by Departmental Strategic Objectives at 31 March 2010
The allocation of capital by strategic objective is derived using the same methodology as used to apportion operating costs. Capital used in the general administration of the Department is allocated directly to lead and manage the system. Those assets and liabilities which are programme specific (i.e. loans to schools, Teachers' TV intangible assets and the PfS provisions) are allocated on the same basis as the related programme expenditure. Where appropriate, balances which are not programme specific have been allocated in line with net expenditure objective outturn. The Dedicated Schools Grant is an in-year cash expense so it does not impact on the apportionment of assets and liabilities.

	2009-10 £000	2008-09 £000
DSO 1	(10,979)	(5,983)
DSO 2	(11,114)	(3,814)
DSO 3	(38,334)	(70,015)
DSO 4	(49,842)	(66,724)
DSO 5	(94,797)	(42,366)
DSO 6	(7,563)	(7,797)
Lead and manage the system	36,946	27,196
Total	**(175,683)**	**(169,503)**

22. Capital commitments

	2009-10 £000	2008-09 £000
Contracted and approved commitments at 31 March 2010 for which no provision has been made	1,125	222

23. Commitments under leases

Total future minimum lease payments under operating leases are given to the table below for each of the following periods.

	2009-10 £000	2008-09 £000
Obligations under operating leases for the following periods comprise:		
Land and buildings:		
Not later than one year	21,264	20,764
Later than one year and not later than five years	66,764	72,629
Later than five years	39,094	54,548
	127,122	**147,941**
Expected receipts from subleases	(26,517)	(35,009)
	100,605	**112,932**

Notes to the Departmental Resource Accounts - *continued*

	2009-10 £000	2008-09 £000
Other:		
Not later than one year	285	285
Later than one year and not later than five years	329	614
Later than five years	-	-
	614	**899**

24. Financial instruments

Financial Reporting Standard IFRS 7, *Financial Instruments: Disclosures*, enables users of financial statements to evaluate:

a) the significance of financial instruments for the entity's financial position and performance; and

b) the nature and extent of risks arising from financial instruments to which the entity is exposed during the reporting period, and how those risks are managed.

Due to the largely non-trading nature of its activities and the way in which government departments are financed, the Department is not exposed to the degree of financial risk faced by business entities. Moreover, financial instruments play a much more limited role in creating or changing risk than would be typical of the limited companies to which IFRS 7 mainly applies. The Department has very limited powers to borrow or invest surplus funds and, except for relatively insignificant purchases of foreign currency, financial assets and liabilities are generated by day-to-day operational activities and are not held to change the risks facing the Department in undertaking its activities.

Liquidity risk
The Department's net revenue resource requirements (as well as its capital expenditure) are financed by resources voted annually by Parliament. The Department is therefore not exposed to any significant liquidity risks.

Interest-rate risk
The Department's assets and liabilities carry either nil or fixed rates of interest and is not therefore exposed to significant interest-rate risk.

Foreign currency risk
The Department's exposure to foreign currency risk is low. The foreign currency income received by the Department is negligible and foreign currency expenditure is less than 0.01% of total gross expenditure, and therefore, is not significant.

Credit risk
The Department's exposure to credit risk is very low. Credit risk is the risk that a service user or counter party to a financial instrument will fail to pay amounts due causing financial loss to the Department and arises principally from cash and outstanding debt. The Department has a credit (receivables) policy that ensures consistent processes are in place throughout the Department to measure and control credit risk.

For loans and receivables not carried at fair value, there is no active market for them and there is no intention to sell. Therefore, we do not disclose fair value comparatives.

Notes to the Departmental Resource Accounts - *continued*

25. Contingent liabilities not required to be disclosed under IAS 37 but included for Parliamentary reporting and accountability

Quantifiable

The Department has entered into the following quantifiable contingent liabilities by offering guarantees, indemnities, or by giving letters of comfort. None of these is a contingent liability under the meaning of IAS 37 since the likelihood of a transfer of economic benefit in settlement is too remote.

	1 April 2009	Increase in year	Liabilities crystallised in year	Obligation expired in year	31 March 2010	Amount reported to Parliament by Departmental Minute
	£000	£000	£000	£000	£000	£000
In order to ensure the continued occupancy of a surplus government office, the lease of the property in Histon, Cambridge was assigned in 2003 to Opportunity Links Ltd. They are a company limited by guarantee, working closely with the Depatment to support the delivery of information to families. Under the terms of the original lease the Secretary of State is guarantor of the tenants' obligations and in the event of Opportunity Links ceasing to exist, the Secretary of State will be required to take over the lease obligations.	1,382	-	-	212	1,170	-
Qualification and Curriculum Authority indemnity – Minerva Diploma Aggregation Service (DAS) in respect of claims against the Qualification and Curriculum Authority.	46,000	-	-	-	46,000	-
The Department will give an indemnity in respect of legal claims against the Qualifications and Curriculum Authority (QCA) arising from claims materialising from the National Curriculum Test (NCT) 2009 contract.	2,000	-	-	-	2,000	-
In order to ensure the continued occupancy of The Office for Qualifications and Examinations Regulatory (OFQUAL) a guarantee was given to the landlord that, in the event of OFQUAL ceasing to exist the Secretary of State will be required to take over the lease obligations of the building at Springplace, Coventry.	-	5,037	-	514	4,523	-
Contingent liabilities in connection to Private Finance Initiative (PFI) contracts to Academies. These contingent liabilities are the result of the Department providing an indemnity to the local authority for potential costs on buildings they own, with existing PFI arrangements, which will be used by the academies. This type of indemnity is considered to be low risk and is only a feature of the academies programme in very specific circumstances. These contingent liabilities only arise where an academy is using a local authority building with an existing PFI contract.	-	2,400,000	-	-	2,400,000	-

Notes to the Departmental Resource Accounts - *continued*

26. Other notes

26(a) Losses statement

The total of all losses that have been brought to account in this year are as follows:

		2009-10	2008-09
	No. of cases	**£000**	**£000**
Total	323	2,727	11,284
Losses	31	934	8,727
Losses of accountable stores	-	-	1,613
Fruitless payments and constructive losses	290	1,790	309
Claims waived or abandoned	2	3	635

Details of cases over £250,000

Losses

Due to an administration error two Academies in receipt of General Annual Grant (GAG) received a grant element to which they were not entitled. In both cases the decision has been taken not to apply the clawback arrangements, but to write off the grant overpayments. This has been based on an assessment of the impact to the Academies financial situation and the negative impact on pupil education.

The first overpayment (£435,095.00) relates to an over estimation of pupils. The grant was based on 1,032 pupils attending while the actual was 879. The second overpayment (£481,853.00) was due to an administration error in calculating its grant. The two cases have been fully reviewed and new procedures and controls have been adopted to ensure compliance with future grant terms.

Constructive Loss

The e-Channels programme was set up to improve the efficiency in delivering websites for DCSF customers. As part of a review by the Programme Board it was established that specific areas of development would cost additional expenditure of £6 million to make the planned improvements. Following an internal audit health check, it was confirmed that it was in the best value for money interest to cease development of these specific areas. A full review of all invoices has resulted in the constructive loss of £1,471,879.27 being attributed to those areas where the developments have been halted.

26(b) Special payments

		2009-10	2008-09
	No. of cases	**£000**	**£000**
Total	26	45	222

26(c) Gifts

		2009-10	2008-09
	No. of cases	**£000**	**£000**
Total	73	14	6,898

Notes to the Departmental Resource Accounts - *continued*

26(d) Acquisition of shares

The Department held the following shares during the financial year:

	£
Shares held at 1 April 2009	2
Acquired in year	-
Total shares held at 31 March 2010	2

The closing balance of shares held by the Department comprises 1 ordinary share of £1 in the Partnerships for Schools (PfS) and 1 ordinary share of £1 in Building Schools for the Future Investments Limited (BSFI Ltd).

Partnerships for Schools (PfS)
PfS is an NDPB that has been set up on an equity basis with the task of delivering the Building Schools for the Future programme. During 2008-09 PfS was the subject of a joint venture arrangement between the Department and Partnerships UK. The arrangement was terminated effective 31 March 2009.

Building Schools for the Future Investments Limited (BSFI Ltd)
BSFI Ltd is a wholly owned subsidiary of the Department for Children, Schools and Families, which is not consolidated within the Department's resource accounts. The principal activity of BSFI Ltd is to fund Building Schools for the Future Investments LLP (BSFI LLP) to invest in the local delivery vehicles and their subsidiaries that are established under the Building Schools for the Future programme. BSFI LLP is a limited liability partnership jointly funded by the Department (via BSFI Ltd) and Partnerships UK. On 7 December 2006 the Department's interests in BSFI LLP were transferred to BSFI Ltd.

In line with the guidance within the Government Financial Reporting Manual, based on the level of in-year budgetary control the Department exercises over this subsidiary, BSFI Ltd is considered to be outside the Department's accounting boundary for consolidation purposes.

Payments to BSFI Ltd are analogous to capital grant funding to the schools sector and are therefore recognised on the same basis. The Department paid £6.9 million to BSFI Ltd during 2009-10 (£0.4 million in 2008-09).

27. Related party transactions

During the year DCSF made grant payments to the following executive Non-Departmental Public Bodies and Public Corporations for which it has lead responsibility:

British Educational Communications and Technology Agency (BECTA)
Children and Family Court Advisory and Support Service (CAFCASS)
Children's Workforce Development Council (CWDC)
General Teaching Council (GTC)
National College for School Leadership and Children's Services (NCSLCS)
Office of the Children's Commissioner (OCC) (also known as 11 Million)
Partnerships for Schools (PfS)
Qualifications and Curriculum Authority (QCA)
School Food Trust (SFT)
Training and Development Agency for Schools (TDA)

In addition, the Department has had various material transactions with other government departments. Most of these transactions are with the Department for Work and Pensions, Department for Business, Innovation and Skills, Department of Health, the Department for Communities and Local Government and the Cabinet Office.

Building Schools for the Future Investments Limited (BSFI Ltd) is a wholly owned subsidiary of the Department. Payments to BSFI Ltd are analogous to capital grant funding to the schools sector and are therefore recognised on the same basis.

During the year the DCSF made payments to the following related parties:

Notes to the Departmental Resource Accounts - *continued*

Member	Related party	2009-10 £000
Tom Jeffery	East Sussex County Council [1]	344,592
Katherine Kerswell	Northamptonshire County Council [2]	492,259
	Kent County Council [2]	1,054,945
	London Borough of Lewisham [3]	240,518

[1] The wife of Tom Jeffery was Assistant Director of Children's Services at East Sussex County Council.
[2] Katherine Kerswell was employed by Northamptonshire County Council as Chief Executive, soon to move to Kent County Council as Group Managing Director.
[3] The husband of Katherine Kerswell was Chief Executive Officer of the London Borough of Lewisham.

No other key managerial staff or other related parties have undertaken any material transactions with the DCSF during the year.

28. Entities within the Departmental boundary

The entities within the boundary during 2009-10 are the main Department, including the Sure Start Unit. The expenditure for this unit is included in these accounts. The administration expenditure is included in request for resources 1 and the programme related costs are disclosed separately under request for resources 2. Separate accounts are not published.

29. Post reporting period events

The Department for Children, Schools and Families was renamed the Department for Education on 12 May 2010.

Following an announcement on 20 May 2010 a number of staff working within the Department in the Joint Youth Justice Unit transferred to the Ministry of Justice with immediate effect. This will constitute a machinery of government change and be effective in the 2010-11 financial year from 1 April 2010.

A series of announcements have been made by the Secretary of State about the future of some of the Department's arms length bodies: some of which will be closing during 2010-11. In addition a number of the Department's major programmes will close or be re-structured in 2010-11 in line with changes announced during May and June 2010, including the expansion of the academies programme.

These financial statements were authorised for issue on 12 July 2010 by David Bell (Accounting Officer). There have not been any post reporting period events that have required adjustment to these financial statements.

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Annex A

Data Tables

(Unaudited)

A. Nine core data tables

Expenditure Tables

The following tables provide an analysis of departmental expenditure in resource terms, showing resource consumption and capital investment.

The 2010-11 Plans column contains data as it appeared before any potential changes to Department funding which may arise from Budget and Spending Review work. The data is included here in accordance with HM Treasury's guidance contained within PES (2010)09.

Overall Departmental Spending

Table 1: Total Departmental Spending, 2004-05 to 2010-11(£ million)

This table shows spending on programmes which are within DCSF's Departmental Expenditure Limit (DEL) and Annually Managed Expenditure (AME). For 2009-10, the outturn is £56.8 billion for DEL and £10.5 billion for AME.

	2004-05 Outturn	2005-06 Outturn	2006-07 Outturn	2007-08 Outturn	2008-09 Outturn	2009-10 Outturn	2010-11 Plans
Resource budget							
Resource DEL							
Schools	6,267	7,059	34,357	36,524	37,948	39,555	38,637
Young People	4,699	5,363	5,686	5,815	5,621	6,062	8,285
Children and Families	1,136	1,407	1,618	2,169	1,689	2,247	2,953
Central Activities	234	212	236	218	207	254	230
Area Based Grants	-	-	-	-	1,175	1,307	1,229
Total resource budget (DEL)	12,337	14,040	41,897	44,726	46,640	49,425	51,333
Resource AME							
Schools	-	9	4	(1)	(11)	(22)	(28)
Young People	(1)	16	5	11	(4)	(2)	-
Central Activities	8	8	(2)	1	3	17	(6)
Teachers' Pension Scheme	6,344	8,037	8,599	10,698	10,653	10,458	13,213
Total resource budget (AME)	6,351	8,070	8,606	10,709	10,641	10,450	13,178
Total resource budget	18,688	22,111	50,503	55,435	57,280	59,875	64,512
of which:							
Depreciation	16	16	17	26	26	26	11
Capital budget							
Capital DEL							
Schools	3,811	4,063	3,656	4,637	4,847	6,558	5,893
Young People	24	9	34	71	226	238	294
Children and Families	223	329	349	508	418	586	332
Central Activities	10	10	17	10	32	63	137
Total capital budget (DEL)	4,068	4,411	4,056	5,226	5,523	7,445	6,656
Total departmental spending†							
Schools	10,075	11,128	38,013	41,156	42,777	46,078	44,500
Young People	4,720	5,387	5,724	5,896	5,840	6,298	8,578

	2004-05 Outturn	2005-06 Outturn	2006-07 Outturn	2007-08 Outturn	2008-09 Outturn	2009-10 Outturn	2010-11 Plans
Children and Families	1,358	1,734	1,966	2,675	2,106	2,831	3,284
Central Activities	243	220	241	211	226	321	353
Teachers' Pension Scheme	6,344	8,037	8,599	10,698	10,653	10,458	13,213
Area Based Grants	-	-	-	-	1,175	1,307	1,229
Total departmental spending†	22,739	26,506	54,542	60,635	62,777	67,293	71,156
of which:							
Total DEL	16,389	18,435	45,936	49,932	52,142	56,844	57,978
Total AME	6,350	8,070	8,606	10,696	10,628	10,450	13,178

† Total departmental spending is the sum of the resource budget and the capital budget less depreciation. Similarly, total DEL is the sum of the resource budget DEL and capital budget DEL less depreciation in DEL, and total AME is the sum of resource budget AME and capital budget AME less depreciation in AME.

Spending by local authorities on functions relevant to the Department							
Current Spending	32,311	34,468	36,040	38,249	40,456	40,807	
of which:							
financed by grants from budgets above	4,068	4,781	31,898	33,706	35,952	37,584	
Capital Spending	3,484	3,817	3,815	4,047	5,058	6,420	
of which:							
funded by grants from budgets above††	3,729	4,060	3,575	4,708	4,845	6,671	

††This includes loans written off by mutual consent that score within non-cash Resource Budgets and are not included in the capital support to local authorities line in Table 3.

Table 2: Resource budget DEL and AME, 2004-05 to 2010-11 (£ million)

This table shows Resource spending on programmes which are within DCSF's Departmental Expenditure Limit (DEL) and Annually Managed Expenditure (AME). For 2009-10, the outturn is £49.4 billion for DEL and £10.5 billion for AME.

	2004-05 Outturn	2005-06 Outturn	2006-07 Outturn	2007-08 Outturn	2008-09 Outturn	2009-10 Outturn	2010-11 Plans
Resource DEL							
Schools	6,267	7,059	34,357	36,524	37,948	39,555	38,637
of which:							
Devolved Programmes (ISB)	-	-	-	-	12	-	-
Targeted Programmes (ISB)	-	1	1	-	-	-	-
Dedicated Schools Grant	-	-	26,576	28,049	28,954	29,670	31,891
Other Standards Fund	1,594	2,033	2,955	2,803	2,925	3,256	2,206
School Standards Grant	1,154	1,178	1,533	1,885	1,545	1,556	3,081
School Sixth form Funding (through Learning Skills Council)	1,655	1,783	1,952	2,042	2,115	2,209	-
Technologies Future Unit/BECTA	12	21	11	39	58	61	13
Modernising the Teaching Profession	905	992	40	44	34	52	150
Academies	174	219	332	514	841	1,272	284
Specialist Schools / City and Nat Challenge/ Interventions	73	36	48	72	44	41	123
Support for School Meals/ Schools Food Trust	-	-	6	7	11	13	8
National Strategies/ Curriculum/ Behaviour/ Gifted and Talented	-	-	1	2	438	409	17
Teacher Development Agency	566	667	737	796	740	781	613
National College for School	96	86	92	12	106	121	85

	2004-05 Outturn	2005-06 Outturn	2006-07 Outturn	2007-08 Outturn	2008-09 Outturn	2009-10 Outturn	2010-11 Plans
Leadership & Children Services							
Partnership for Schools	4	4	7	17	1	52	43
Other miscellaneous programmes	36	39	68	143	122	63	123
Young People	4,699	5,363	5,686	5,815	5,21	6,062	8,285
of which:							
Young People's Learning Agency	-	-	-	-	-	-	7,597
Learning and Skills Council (excl Sixth form funding and EMA)	3,424	3,952	4,220	4,415	4,569	4,931	-
14-19 Development	13	16	7	29	138	107	189
Qualifications and Curriculum	9	8	19	6	15	25	117
Qualifications and Curriculum Authority	122	134	147	156	146	169	110
Offenders' Learning and Skills	17	19	22	22	23	24	24
Education and Maintenance Allowances	260	47	503	544	525	580	-
Childrens Fund	222	169	143	123	-	-	-
Connexions Service	503	554	520	434	61	10	57
Youth Task Force	-	-	17	-	14	113	8
Youth programmes	99	95	74	85	130	86	182
Other miscellaneous programmes	30	9	13	-	1	19	-
Children and Families	1,136	1,407	1,618	2,169	1,689	2,247	2,953
of which:							
Sure Start	742	997	1,061	1,171	1,283	1,495	2,049
Parenting and Families	-	-	18	24	14	-	-
Children and Families Court Advisory and Support Service	106	101	108	113	127	130	131
Safeguarding	10	8	9	10	10	24	11
Special Educational Needs / Disabilities	58	10	15	13	21	20	255
Building Capacity	-	36	29	16	15	39	22
Child Well-being	203	242	184	53	56	251	406
Improved Information Sharing and Management	-	-	40	72	83	34	27
Office of the Children's Commissioner	-	1	3	3	3	3	3
Childrens Workforce Development Council	-	-	-	-	74	108	30
Other miscellaneous programmes	16	11	152	693	3	143	19
Central Activities	235	212	236	218	207	254	230
of which:							
Communications and Research	32	25	36	41	31	229	210
Corporate Services	4	5	7	15	25	17	5
Administration Costs	200	184	195	195	196	9	16
Other miscellaneous programmes	(1)	(2)	(3)	(34)	(45)	-	-
Area Based Grants	-	-	-	-	1,175	1,307	1,229
of which:							
Area Based Grants	-	-	-	-	1,175	1,307	1,229
Total resource budget (DEL)	12,337	14,040	41,897	44,726	46,640	49,425	51,333
of which:							
Pay	261	274	296	291	325	368	312
Procurement	161	139	251	319	454	1,023	699

	2004-05 Outturn	2005-06 Outturn	2006-07 Outturn	2007-08 Outturn	2008-09 Outturn	2009-10 Outturn	2010-11 Plans
Current grants and subsidies to the private sector and abroad	2,731	2,694	2,418	2,521	2,680	1,531	4,906
Current grants to Local Authorities	4,068	4,781	31,898	33,706	35,952	37,365	44,617
Depreciation	16	16	17	19	20	26	11
Resource AME							
Schools	-	9	4	-	(11)	(22)	(28)
of which:							
School Standards Grant	-	9	3	-	-	-	-
National Strategies/ Curriculum/ Behaviour/ Gifted and Talented	-	-	(1)	(2)	(18)	-	(17)
Partnership for Schools	-	-	(2)	(3)	(7)	(22)	(11)
Other miscellaneous programmes	-	-	4	5	13	-	-
Young People	(1)	16	5	11	(4)	(2)	-
of which:							
Qualifications and Curriculum Authority	-	8	5	14	(4)	-	-
Other miscellaneous programmes	(2)	8	-	(4)	(1)	(2)	-
Central Activities	8	8	(2)	1	3	17	-7
of which:							
Administration Costs	8	8	(2)	(6)	(3)	16	-7
Other miscellaneous programmes	-	-	-	7	6	-	-
Teachers' Pension Scheme	6,345	8,037	8,599	10,698	10,653	10,458	13,213
of which:							
Teachers Pension Scheme	6,345	8,037	8,599	10,698	10,653	10,458	13,213
Total resource budget (AME)	6,351	8,070	8,606	10,709	10,641	10,450	13,178
of which:†							
Pay	4	4	5	5	6	6	8
Procurement	-	-	-	-	-	-	-
Current grants and subsidies to the private sector and abroad	-	-	-	-	-	-	-
Current grants to Local Authorities	-	-	-	-	-	-	-
Depreciation	-	-	-	7	6	-	-
Total resource budget	18,688	22,111	50,503	55,428	57,274	59,875	64,512

† The economic category breakdown of resource budgets only shows the main categories, so may not sum to the total. The breakdown may even exceed the total where further income scores in resource budgets.

Table 3: Capital budget DEL and AME 2004-05 to 2010-11 (£ million)
This table shows Capital spending on programmes which are within DCSF's Departmental Expenditure Limit (DEL). For 2009-10, the outturn is £7.4 billion.

	2004-05 Outturn	2005-06 Outturn	2006-07 Outturn	2007-08 Outturn	2008-09 Outturn	2009-10 Outturn	2010-11 Plans
Capital DEL							
Schools	3,811	4,063	3,656	4,637	4,847	6,558	5,893
of which:							
Devolved Programmes (ISB)	-	-	-	-	-	19	17
Targeted Programmes (Investment in School Buildings)	(1)	-	-	-	-	15	7
BSF and Academies (Investment in School Buildings)	225	252	386	396	388	367	25
School Sixth form Funding (through Learning Skills Council	-	-	-	6	-	-	-
Technologies Future Unit/BECTA	-	1	-	-	12	55	123
Academies	1	-	-	-	-	-	-
Specialist Schools / City and Nat Challenge/ Interventions	-	-	-	-	-	-	-
Support for School Meals/ School Food Trust	-	-	-	-	-	-	-
Teacher Development Agency	1	1	3	1	-	-	-
National College for School Leadership & Children Services	1	1	-	1	-	1	-
Partnership for Schools	3,584	3,808	3,267	4,235	4,446	6,100	5,720
Other miscellaneous programmes	-	-	-	-	-	-	-
Young People	24	9	34	71	226	238	294
of which:							
Young Peoples' Learning Agency	-	-	-	-	-	-	137
Learning and Skills Council (excl Sixth form funding and EMA	15	1	30	5	207	213	-
14-19 Development	-	-	-	-	-	-	100
Qualifications and Curriculum	-	-	-	-	-	-	-
Qualifications and Curriculum Authority	1	1	-	5	5	4	1
Childrens Fund	-	-	-	-	-	-	-
Youth Task Force	-	-	-	-	-	-	-
Youth Programmes	8	7	4	13	14	21	57
Children and Families	223	329	349	508	418	586	332
of which:							
Sure Start	193	310	287	440	323	376	315
Parenting and Families	11	16	46	45	92	199	16
Children and Families Court Advisory and Support Service	1	(1)	3	1	-	-	-
Special Educational Needs / Disabilities	10	3	3	3	3	3	-
Child Well-being	-	-	-	-	-	-	-
Improved Information Sharing and Management	-	-	-	-	-	-	-
Office of the Children's Commissioner	-	1	1	-	-	-	-

	2004-05 Outturn	2005-06 Outturn	2006-07 Outturn	2007-08 Outturn	2008-09 Outturn	2009-10 Outturn	2010-11 Plans
Children's Workforce Development Council	-	-	-	-	-	-	-
Other miscellaneous programmes	9	-	9	19	-	7	-
Central Activities	10	10	17	10	32	63	137
of which:							
Communications and Research	1	3	3	2	3	30	9
Corporate Services	(1)	8	14	8	30	33	11
Reserve	-	-	-	-	-	-	118
Administration Costs	10	-	-	-	(1)	-	-
Total capital budget (DEL)	4,068	4,411	4,056	5,226	5,523	7,445	6,656
of which:							
Capital expenditure on fixed assets net of sales†	13	11	21	21	42	71	22
Capital grants to the private sector and abroad	311	339	430	444	428	94	322
Net lending to private sector	-	-	-	-	-	-	-
Capital support to public corporations	-	-	-	-	-	-	-
Capital support to local authorities††	3,729	4,060	3,575	4,708	4,845	6,671	6,187
Capital AME							
Total capital budget (AME)	-	-	-	-	-	-	-
Total capital budget	4,068	4,411	4,056	5,226	5,523	7,445	6,656
of which:							
Capital expenditure on fixed assets net of sales†	13	11	21	21	42	71	22
Less depreciation†††	16	16	17	26	26	2	11
Net capital expenditure on tangible fixed assets	(4)	(5)	4	(5)	13	24	11

† Expenditure by the Department and NDPBs on land, buildings and equipment, net of sales. Excludes spending on financial assets and grants, and public corporations' capital expenditure

†† This does not include loans written off by mutual consent that score within non-cash Resource Budgets.

††† Included in Resource Budget.

Table 4: Capital employed, 2004-05 to 2010-11 (£000s)

Table 4 shows the Capital employed by the Department. For 2009-10, the total capital employed was £337 million.

	2004-05 Outturn	2005-06 Outturn	2006-07 Outturn	2007-08 Outturn	2008-09 Outturn	2009-10 Outturn	2010-11 Plans
Assets and liabilities on Statement of Financial position at the end of the year:							
Non-current assets	90,043	97,599	112,116	97,411	107,535	153,947	153,819
of which:							
Intangible assets	1,955	2,344	13,499	24,169	42,237	67,999	67,999
Property, plant and equipment	84,871	93,319	97,217	72,021	43,392	58,866	58,866
of which:							
Land and buildings	*56,917*	*66,194*	*69,280*	*49,913*	*16,954*	*14,359*	*34,359*
Financial assets	752	1,354	1,289	1,221	21,906	21,367	21,262
Debtors falling due after more than 1 year	2,465	582	11	-	-	5,715	5,692
Current Assets	306,059	231,860	168,738	975,656	146,049	53,673	53,568
Current liabilities	(623,287)	(533,850)	(353,998)	(1,365,703)	(374,362)	(357,466)	(357,466)
Provisions	(62,595)	(72,155)	(73,837)	(64,307)	(48,725)	(25,837)	(19,153)

	2004-05 Outturn	2005-06 Outturn	2006-07 Outturn	2007-08 Outturn	2008-09 Outturn	2009-10 Outturn	2010-11 Plans
Capital employed within the main department	(289,780)	(276,546)	(145,582)	(356,943)	(169,503)	(175,683)	(142,278)
NDPB net assets	(2,539)	(53,074)	(50,820)	(7,226)	(178,027)	(168,503)	(109,511)
Public corporation net assets	8,933	7,803	8,748	8,960	7,841	7,600	7,350
Total capital employed in departmental group	(283,386)	(321,817)	(187,654)	(355,209)	(339,689)	(336,586)	(244,439)

Table 5: Administration costs, 2004-05 to 2010-11 (£ million)
This table shows details of the Department's spend of its administration budget. This expenditure forms part of the Departments Resource DEL detailed in previous tables and the outturn for 2009-10 is £189 million.

	2004-05 Outturn	2005-06 Outturn	2006-07 Outturn	2007-08 Outturn	2008-09 Outturn	2009-10 Outturn	2010-11 Plans
Administration Expenditure							
Pay bill	132	114	125	127	125	126	
Other	71	72	74	78	79	72	
Total administration expenditure	203	186	199	206	203	198	182
Administration Income	(3)	(2)	(3)	(14)	(12)	(9)	(2)
Total administration budget	200	184	196	191	192	189	181
Analysis by activity							
Children and Families	-	-	*1*	-	-	-	-
Central Activities	200	184	195	191	192	189	181
Total administration budget	200	184	196	191	192	189	181

Table 6: Staff Numbers
Table 6 shows the number of staff directly employed by the Department.

	2004-05 actual[2]	April 2006[3] actual	April 2007 actual	April 2008 actual	April 2009 actual	April 2010 actual	April 2011 plans
Department for Children, Schools and Families Civil Service full-time equivalents	4,226	3,608	3,271	2,695	2,701	2,550	2,484
Overtime	30						
Casuals	63	27	10	12	18	20	
Total	4,319	3,635	3,281	2,707	2,719	2,570	2,484

1. Figures from 2004-05 onwards include transferring staff to the Department from the Home Office, Department of Health and Department of Constitutional Affairs following machinery of government changes.
2. Figures for 2004-05 are financial year averages. Those for 2006 and forward years reflect the position at the start of each year in line with planned staff reductions.
3. Figures from April 2006 reflect the machinery of government transfer of staff supporting the Special Education Needs and Disability Tribunals to the Departmental of Constitutional Affairs.

Table 7: Total identifiable expenditure on services by country and region, 2004-05 to 2010-11 (£ million)

Department for children, schools and families	National Statistics 2004-05 Outturn	2005-06 Outturn	2006-07 Outturn	2007-08 Outturn	2008-09 Outturn	2009-10 Plans	2010-11 Plans
North East	482	556	590	576	633	694	703
North West	1,114	1,264	1,280	1,391	1,508	1,683	1,733
Yorkshire and the Humber	818	926	938	1,037	1,154	1,299	1,342
East Midlands	659	731	778	847	918	1,031	1,050
West Midlands	869	988	1,038	1,128	1,215	1,390	1,436
East	734	839	84	1,001	1,032	1,179	1,241
London	1,218	1,399	1,501	1,459	1,779	2,022	2,035
South East	1,081	1,242	1,337	1,495	1,625	1,795	1,876
South West	740	858	920	961	998	1,133	1,198
Total England	7,716	8,802	9,272	9,895	10,862	12,227	12,614
Scotland	6	8	9	10	13	16	16
Wales	67	85	95	111	136	168	176
Northern Ireland	0	1	1	1	1	2	2
UK identifiable expenditure	7,789	8,895	9,376	10,018	11,013	12,412	12,808
Outside UK	20	25	28	32	39	48	51
Total identifiable expenditure	7,809	8,920	9,403	10,050	11,052	12,461	12,889
Non-identifiable expenditure	(1)	(2)	(3)	0	(30)	120	133
Total expenditure on services	7,808	8,918	9,401	10,050	11,022	12,580	12,992

1. Tables 7, 8 and 9 show analyses of the Department's spending by country and region, and by function. The data presented in these tables are consistent with the country and regional analyses (CRA) published by HM Treasury in Chapter 9 of Public Expenditure Statistical Analyses (PESA) 2010. The figures were taken from the HM Treasury public spending database in December 2009 and the regional distributions were completed in January and February 2010. Therefore the tables may not show the latest position and are not consistent with other tables in the document.
2. The analyses are set within the overall framework of Total Expenditure on Services (TES). TES broadly represents the current and capital expenditure of the public sector, with some differences from the national accounts measure Total Managed Expenditure. The tables show the central government and public corporation elements of TES. They include current and capital spending by the Department and its NDPBs, and public corporations' capital expenditure, but do not include capital finance to public corporations. They do not include payments to local authorities or local authorities own expenditure.
3. TES is a near-cash measure of public spending. The tables do not include depreciation, cost of capital charges, or movements in provisions that are in departmental budgets. They do include pay, procurement, capital expenditure, and grants and subsidies to individuals and private sector enterprises. Further information on TES can be found in Appendix E of PESA 2010.
4. The data are based on a subset of spending – identifiable expenditure on services – which is capable of being analysed as being for the benefit of individual countries and regions. Expenditure that is incurred for the benefit of the UK as a whole is excluded.
5. Across government, most expenditure is not planned or allocated on a regional basis. Social security payments, for example, are paid to eligible individuals irrespective of where they live. Expenditure on other programmes is allocated by looking at how all the projects across the Department's area of responsibility, usually England, compare. So the analyses show the regional outcome of spending decisions that on the whole have not been made primarily on a regional basis.
6. The functional analyses of spending in Table 9 are based on the United Nations Classification of the Functions of Government (COFOG), the international standard. The presentations of spending by function are consistent with those used in Chapter 9 of PESA 2010. These are not the same as the strategic priorities shown elsewhere in the report.

Table 8: Total Identifiable expenditure on services by country and region per head, 2004-05 to 2010-11 (£ per head)

	National Statistics						
	2004-05 Outturn	2005-06 Outturn	2006-07 Outturn	2007-08 Outturn	2008-09 Outturn	2009-10 Plans	2010-11 Plans
North East	190	218	231	225	246	270	272
North West	163	185	187	203	219	243	249
Yorkshire and the Humber	162	181	182	200	221	246	252
East Midlands	153	169	178	193	207	230	232
West Midlands	163	185	193	210	224	256	263
East	133	151	159	177	180	205	213
London	165	188	200	193	233	263	263
South East	133	152	162	180	194	213	222
South West	147	169	179	186	192	215	226
England	154	174	183	194	211	236	242
Scotland	1	1	2	2	2	3	3
Wales	23	29	32	37	46	56	58
Northern Ireland	0	0	0	1	1	1	1
UK identifiable expenditure	130	148	155	164	179	201	208

Table 9: Identifiable expenditure on services by function or programme, country and region for 2008-09 (£ million)

Data in this table are National Statistics	North East	North West	Yorkshire and the Humber	East Midlands	West Midlands	East	London	South East	South West	England	Scotland	Wales	Northern Ireland	UK identifiable expenditure	Outside UK	Total Identifiable expenditure	Not Identifiable	£'s Millions Totals
General public services n.e.c.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(30.1)	(30.1)
Total General public services	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**(30.1)**	**(30.1)**
Law courts	8.2	19.1	16.3	9.3	13.1	10.1	18.4	15.8	10.6	120.9	-	-	-	120.9	-	120.9	-	120.9
Total public order and safety	**8.2**	**19.1**	**16.3**	**9.3**	**13.1**	**10.1**	**18.4**	**15.8**	**10.6**	**120.9**	**-**	**-**	**-**	**120.9**	**-**	**120.9**	**-**	**120.9**
Central and other health services	0.5	1.3	1.0	0.9	1.0	1.1	1.5	1.6	1.0	9.9	-	-	-	9.9	-	9.9	-	9.9
Total health	**0.5**	**1.3**	**1.0**	**0.9**	**1.0**	**1.1**	**1.5**	**1.6**	**1.0**	**9.9**	**-**	**-**	**-**	**9.9**	**-**	**9.9**	**-**	**9.9**
Pre-primary and primary education	3.5	8.5	6.1	4.6	6.2	5.0	9.3	7.2	4.8	55.1	-	-	-	55.1	-	55.1	-	55.1
of which:																		
Primary education	0.2	0.6	0.5	0.4	0.5	0.5	0.7	0.7	0.4	4.4	-	-	-	4.4	-	4.4	-	4.4
Under fives	3.2	7.9	5.7	4.2	5.8	4.5	8.7	6.4	4.3	50.7	-	-	-	50.7		50.7	-	50.7
Secondary education	342.2	811.4	553.4	477.4	662.4	551.1	956.2	867.9	516.0	5,738.0	-	0.7	-	5,738.7	-	5,738.7	-	5,738.7
Tertiary education	15.4	43.1	30.8	27.7	33.9	33,9	46.2	49.3	27.7	308.2	-	-	-	308.3	-	308.3	-	308.3
Education not definable by level	1.2	3.3	2.5	2.1	2.6	2.7	3.6	4.0	2.5	24.5	-	-	-	24.5	-	24.5	-	24.5
Subsidiary services to education	39.1	82.5	65.1	53.8	69.6	46.8	148.6	91.2	45.8	642.5	-	1.1	-	643.6	-	643.6	-	643.6
R&D education	0.5	1.4	1.1	0.9	1.1	1.2	1.6	1.8	1.1	10.8	-	-	-	10.8	-	10.8	-	10.8
Education n.e.c.	113.3	262.3	202.4	169.7	212.4	182.6	372.6	292.7	169.6	1,977.5	0.3	2.9	-	1,980.7	0.8	1,981.5	-	1,981.5
Total education	**515.3**	**1,212.4**	**861.4**	**736.4**	**988.3**	**823.3**	**1,538.1**	**1,314.0**	**767.5**	**8,756.6**	**0.3**	**4.6**	**0.1**	**8,761.6**	**0.8**	**8,762.4**	**-**	**8,762.4**
Sickness and disability	49.5	126.3	95.0	77.7	94.3	89.2	72.1	133.3	101.4	838.9	6.5	68.9	0.6	915.0	20.2	935.1	-	935.1
of which:																		
incapacity, disability and injury benefits	49.5	126.3	95.0	77.7	94.3	89.2	72.1	133.3	101.4	838.9	6.5	68.9	0.6	915.0	20.2	935.1	-	935.1
Old age	31.0	78.9	59.3	48.6	59.0	55.7	45.4	83.2	63.2	524.3	4.1	42.9	0.5	571.8	12.5	584.3	-	584.3
of which:																		
pensions	31.0	78.9	59.3	48.6	59.0	55.7	45.4	83.2	63.2	524.3	4.1	42.9	0.5	571.8	12.5	584.3	-	584.3
Survivors	14.3	36.5	27.4	22.5	27.2	25.8	20.8	38.5	29.3	242.4	1.9	19.9	0.2	264.4	5.8	270.2	-	270.2
of which: widow's benefits	14.3	36.5	27.4	22.5	27.2	25.8	20.8	38.5	29.3	242.4	1.9	19.9	0.2	264.4	5.8	270.2	-	270.2
Family and children	10.2	24.0	86.2	16.3	24.2	18.8	71.9	26.7	18.1	296.3	-	-	-	296.3	-	296.3	-	296.3
of which: family benefits, income support and tax credits	0.7	2.4	68.2	1.7	6.8	2.2	44.0	3.3	2.2	131.4	-	-	-	131.4	-	131.4	-	131.4
of which: personal social services (family and children)	9.5	21.6	18.0	14.6	17.4	16.5	27.9	23.4	15.9	164.8	-	-	-	164.8	-	164.8	-	164.8
Social protection n.e.c.	3.7	9.8	7.4	6.3	7.7	8.1	1.8	11.9	7.4	73.1	-	-	-	73.1	-	73.1	-	73.1
Total social protection	**108.7**	**275.5**	**275.3**	**171.4**	**212.3**	**197.6**	**221.1**	**293.7**	**219.4**	**1,975.0**	**12.4**	**131.7**	**1.4**	**2,120.5**	**38.5**	**2,159.0**	**-**	**2,159.0**
Total Department for Children, Schools and Families	**632.6**	**1,508.4**	**1,540.0**	**917.9**	**1,214.8**	**1,032.1**	**1,779.0**	**1,625.1**	**998.5**	**10,862.4**	**12.7**	**136.4**	**1.4**	**11,012.9**	**39.4**	**11,052.3**	**(30.1)**	**11,022.2**

B. Performance data tables

Public Service Agreement (PSA)/Departmental Strategic Objective (DSO) indicator tables

PSA 10 (Raise the educational achievement of all children and young people) and DSO 3 (Achieve world class standards in education) indicators

Indicator	Indicator belongs to	Statement	Other government department (where indicator lead is different to PSA reporting lead)
1. Early Years Foundation Stage achievement.	PSA 10 and DSO 3	**Baseline:** 49% (2008) **Latest outturn:** 52% (2009)	
2. Proportion achieving Level 4 in both English and mathematics at Key Stage 2.	PSA 10 and DSO 3	**Baseline:** 71% (2007) **Latest outturn:** 72% (2009)	
3. Proportion achieving 5 A*-C GCSEs (or equivalent including GCSEs in both English and mathematics at Key Stage 4.	PSA 10 and DSO 3	**Baseline:** 45.9% (2007) **Latest outturn:** 50.7% (2009)	
4. Proportion of young people achieving Level 2 at age 19 by 2011.	PSA 10 and DSO 5	**Baseline:** 73.7% (19 in 2007 cohort) **Latest outturn:** 78.7% (19 in 2009 cohort)	
5. Proportion of young people achieving Level 3 at age 19 by 2011.	PSA 10 and DSO 5.	**Baseline:** 48.1% (19 in 2007 cohort) **Latest outturn:** 51.4% (19 in 2009 cohort)	
Proportion of students achieving 2 or more A*-C science GCSEs or equivalent.	DSO 3	**Baseline:** 49.8% (2007) **Latest outturn:** 53.7% (2009)	
Achievement of level 4 or above in both English and mathematics at Key Stage 2 (floor).	DSO 3	**Baseline:** 1,797 schools in 2007 **Latest outturn:** 1,472 schools in 2009	
Achievement of 5 or more A*-C grades at GCSE or equivalent including English and mathematics (floor).	DSO 3	**Baseline:** 631 schools in 2007 **Latest outturn:** 270 schools in 2009 (self reported data)	
Secondary school persistent absence rate.	DSO 3	**Baseline:** 7.1% persistent absentees year ended 2005/06 **Latest outturn:** 4.9% persistent absentees	

Indicator	Indicator belongs to	Statement	Other government department (where indicator lead is different to PSA reporting lead)
		year ended 2008/09	
Secondary schools judged as having good or outstanding standards of behaviour.	DSO 3	**Baseline:** No baseline reported **Latest outturn:** 76.1% in 2008	
Number of schools in special measures.	DSO 3	**Baseline:** No baseline reported **Latest outturn:** 193 schools at end summer term 2009	
Number of schools offering access to extended services.	DSO 3	**Baseline:** No baseline reported **Latest outturn:** 90% at 30 September 2009	
Parental involvement in schools.	DSO 3	**Baseline:** No baseline reported **Latest outturn:** No later data available	
Post 16 participation in physical sciences (A level physics, chemistry and mathematics).	DSO 5	**Baseline:** No baseline reported **Latest outturn:** 25,643 physics A level entries, 37,174 chemistry A level entries, 64,553 mathematics A Level entries and 48,024 Biology A level entries in 2009	Business Innovation and Skills (BIS)
Take- up of 14-19 diplomas.	DSO 5	**Baseline:** No baseline reported **Latest outturn:** 11,326 participated up to 31 August 2009	
Participation of 17-year-olds in education or training.	DSO 5	**Baseline:** 78% participating at end of 2007 **Latest outturn:** 79.7% participating at end of 2008	

PSA 11 (Narrow the gap in educational achievement between children from low income and disadvantaged backgrounds and their peers) and DSO 4 (Close the gap in educational achievement for children from disadvantaged backgrounds) indicators

Indicator	Indicator belongs to	Statement	Other government department (where indicator lead is different to PSA reporting lead)
1. Achievement gap at Early Years Foundation Stage.	PSA 11 and DSO 4	**Baseline:** 36% gap (2008) **Latest outturn:** 34% gap (2009)	
2. Achievement gap between pupils eligible for free school meals (FSM) and their peers achieving the expected level at Key Stages 2 and 4.	PSA 11 and DSO 4	**Baseline:** Key Stage 2 gap was 25.1 percentage points (2006) and Key Stage 4 gap was 28.1 percentage points (2006) **Latest outturn:** Key Stage 2 gap was 22.1 percentage points (2009) and Key Stage 4 gap was 27.6 percentage points (2009)	
3. Proportion of pupils progressing by 2 levels in English and mathematics at Key Stage 2. Proportion of pupils making expected progress in English and mathematics between Key Stage 2 and Key Stage 4.	PSA 11 and DSO 4	**Baseline:** 81% (2006) in English and 74% (2006) in mathematics **Latest outturn:** 82% (2009) in English and 81% (2009) in mathematics **Baseline:** 59.2% in English (2006) and 53.4% in mathematics (2006) **Latest outturn:** 65.5% in English (2009) and 58.7% in mathematics (2009)	
4. Proportion of children in care achieving Level 4 in English and Level 4 in mathematics at Key Stage 2.	PSA 11 and DSO 4	**Baseline:** 46% in English (2006) and 43% in mathematics (2007) **Latest outturn:** 46% in English (2009) and 46% in mathematics (2009)	
5. Proportion of children in care achieving 5 A*-C GCSEs (or equivalent) at Key Stage 4.	PSA 11 and DSO 4	**Baseline:** 11.8% (2006) **Latest outturn:** 14.8%	

Indicator	Indicator belongs to	Statement	Other government department (where indicator lead is different to PSA reporting lead)
		(2009)	
6. The gap between the initial participation in full-time higher education rates for young people aged 18, 19 and 20 from the top three and bottom four socio-economic classes.	PSA 11 and DSO 4	**Baseline:** 23.5% gap (2005/06) **Latest outturn:** 20.2% gap (2007/08)	(BIS)
Number of Sure Start Childrens Centres.	DSO 4	**Baseline:** No baseline reported **Latest outturn:** 3,054 by end Feb 2010	
Take up of formal childcare by low income families.	DSO 4	**Baseline:** 17% in 2006/07 **Latest outturn:** 18% in 2007/08	
SEN statements issued within 26 weeks.	DSO 4	**Baseline:** No baseline reported **Latest outturn:** 91% (A) and 82% (B) final statements completed within 26 weeks	
The SEN/non SEN gap achieving Key Stage 2 English and mathematics threshold.	DSO 4	**Baseline:** 53.3 percentage point gap in 2005/06 **Latest outturn:** 50.9 percentage point gap in 2008/09	
The SEN/non SEN gap achieving 5 A*-C GCSEs including English and mathematics.	DSO 4	**Baseline:** 43.3 percentage point gap in 2004/05 **Latest outturn:** 46.3 percentage point gap in 2008/09	
Inequality gap in the achievement of level 2 qualification by the age of 19.	DSO 4	**Baseline:** 44.9% of people eligible for free school meals in Year 11 attained at least level 2 (2005/06) **Latest outturn:** 56.8% of people eligible for free school meals in Year 11 attained at least level 2 in 2009	

Indicator	Indicator belongs to	Statement	Other government department (where indicator lead is different to PSA reporting lead)
Inequality gap in the achievement of level 3 qualification by the age of 19.	DSO 4	**Baseline:** 26.2 percentage point gap in 2005-06 **Latest outturn:** 24.6 percentage point gap in 2008/09	

PSA 12 (Improve the health and well-being of young children and young people) and DSO 1 (Secure the well-being and health of children and young people) indicators

Indicator	Indicator belongs to	Statement	Other government department (where indicator lead is different to PSA reporting lead)
1. Prevalence of breastfeeding at 6 – 8 weeks.	PSA 12 and DSO 1	**Baseline:** 49.2% **Latest outturn:** 49.1% for Q2 (2009/10)	
2. Percentage of pupils who have school lunches.	PSA 12 and DSO 1	**Baseline:** 39.3% primary school pupils and 35.1% secondary school pupils in 2008/09 **Latest outturn:** no later data available	
3. Levels of childhood obesity.	PSA 12 and DSO 1	**Baseline:** 17.6% in 2008 (projected) **Latest outturn:** 13.9% (2008 HSE data)	Department of Health (DH) (Dual key)
4. Emotional health and well-being. CAMHS	PSA 12 and DSO 1	**Baseline:** 63.3% (2008) **Latest outturn:** 56% (TellUs4 data) **Baseline:** 13.2% of Primary Care Trusts at end June 2008 and 19.3% of local authorities compliant on all measures at end December 2008 **Latest outturn:** 39.5% of Primary Care Trusts and 36.8% of local authorities compliant on all measures at March 2010	DH (Dual key)

Indicator	Indicator belongs to	Statement	Other government department (where indicator lead is different to PSA reporting lead)
5. Parents' experience of services for disabled children and the 'core offer'.	PSA 12 and DSO 1	**Baseline:** 59 points out of 100 **Latest outturn:** 60.8 points (Second National Survey September – October 2009)	
Number of children in absolute low income households. Number of children in relative low income households. Number of children in relative low income households and in material deprivation.	DSO 1	**Baseline:** No baseline reported **Latest outturn:** No later data than 2007-08	HM Treasury (HMT)
Infant mortality rate.	DSO 1	**Baseline:** 13% (1997-1999) **Latest outturn:** In the period 2006-2008, the infant mortality rate among the routine and manual group was 16% higher than in the total population, compared to the 1997-1999 baseline of 13%	DH (Spending Review 2004 legacy target)
Revised indicator - Creation of a world-class system of physical education and sport for children and young people a) Offer: percentage of School Sports Partnership areas offering 5 hours for all 5-16s and 3hours for all 17-19s b) National participation: %age 5-19 year olds participating in sports offer. c) Minimum participation: Minimum percentage of 5-16 year olds in every individual SSP participating in at least 3 hours.	DSO 1	**Baseline:** The baselines for the measures were established in autumn 2009 (reporting data from academic year 2008-09) **Latest outturn:** A five-hour offer was in place in 92% of school sport partnership areas; and 32% of 5–19 year olds are participating in the target hours	Department of Culture, Media and Sport (DCMS)
Emotional health and well-being CYP user perception.	DSO 1	**Baseline:** No baseline reported **Latest outturn:** See PSA 12.4	DH (Dual key)

Indicator	Indicator belongs to	Statement	Other government department (where indicator lead is different to PSA reporting lead)
Obesity amongst primary school age children in Reception Year.	DSO1	**Baseline:** No baseline reported **Latest outturn:** See PSA 12.3	DH (Dual key)
Obesity amongst primary school children in Year 6.	DSO1	**Baseline**: No baseline reported **Latest outturn:** See PSA 12.3	DH (Dual key)
Emotional health and well-being of children in care.	DSO 1	**Baseline:** Mean national average score of 13.9 **Latest outturn:** No later data available	
Parental confidence, empowerment and positive roles.	DSO 1	**Baseline**: 69 - based on (2009 Parental Opinion Survey) **Latest outturn:** No later data available	
Children's satisfaction with local play provision. Number of new and renewed public play areas renewed.	DSO 1	**Baseline:** 44.7% (2008) **Latest outturn:** 52.6% (TellUs4) **Baseline:** No baseline reported **Latest outturn:** 1,754 by April 2010	

PSA 13 (Improve children and young people's safety) and DSO 2 (Safeguard the young and vulnerable) indicators

Indicator	Indicator belongs to	Statement	Other government department (where indicator lead is different to PSA reporting lead)
1. Percentage of children who have experienced bullying.	PSA 13 and DSO 2	**Baseline:** 48% (2007-08) **Latest outturn:** 28.8% (TellUs4 data)	
2. Percentage of children referred to children's social care who received an initial assessment within 7 working days.	PSA 13 and DSO 2	**Baseline:** 68% for year ending March 2007 **Latest outturn:** 72% for year ending March	

Indicator	Indicator belongs to	Statement	Other government department (where indicator lead is different to PSA reporting lead)
		2009	
3. Emergency hospital admissions caused by unintentional and deliberate injuries to children and young people.	PSA 13 and DSO 2	**Baseline:** 123.1 per 10,000 population (2006-07) **Latest outturn:** 117.4 per 10,000 population (2008-09)	
4. Deaths of 0-17 year olds due to external causes. This new indicator replaces: [‘Preventable child deaths as recorded through child death review panel processes’].	PSA 13 and DSO 2	**Baseline:** 602 deaths in 2007 **Latest outturn:** 575 deaths in 2008	
Child protection cases which were reviewed within required timescales.	DSO 2	**Baseline:** 99% year ended 31March 2007 **Latest outturn:** 99% year ended 31 March 2009	
Child Protection Plan lasting 2 years or more.	DSO 2	**Baseline:** 6% year ended 31 March 2007 **Latest outturn:** 6% year ended 31 March 2009	
Children becoming the subject of Child Protection Plan for a second or subsequent time.	DSO 2	**Baseline:** 13% year ended 31 March 2007 **Latest outturn:** 13% year ended 31 March 2009	
Core assessments for children’s social care that were carried out within 35 days of their commencement.	DSO 2	**Baseline:** 78% year ended 31 March 2007 **Latest outturn:** 78% year ended 31 March 2009	
Referrals to children’s social care going on to initial assessment.	DSO 2	**Baseline:** 56% year ended 31 March 2007 **Latest outturn:** 64% year ended 31 March 2009	
Looked after children cases which were interviewed within required timescales.	DSO 2	**Baseline:** 85.3% year ending 31 March 2007 **Latest outturn:** 91% year ending 31 March 2009	

Indicator	Indicator belongs to	Statement	Other government department (where indicator lead is different to PSA reporting lead)
Stability of placement of looked after children: number of moves.	DSO 2	**Baseline:** 12.6% year ended 31 March 2007 **Latest outturn:** 10.5% year ended 31 March 2009	
Stability of placement of looked after children: length of placement.	DSO 2	**Baseline:** 64.4% year ended 31 March 2007 **Latest outturn:** 67% year ended 31 March 2009	
Timeliness of placements of looked after children following an agency decision that the child should be placed for adoption.	DSO 2	**Baseline:** 75.1% year ended 31 March 2007 **Latest outturn:** 75.8% year ended 31 March 2009	
Missing from home and care.	DSO 2	**Baseline:** 7.4 out of a possible 15 **Latest outturn:** 9.9 out of a possible 15	

PSA 14 (Increase the number of children and young people on the path to success) and DSO 6 (Keep children and young people on the path to success) indicators

Indicator	Indicator belongs to	Statement	Other government department (where indicator lead is different to PSA reporting lead)
1. Reduce the proportion of 16-18 year olds who are not in education, employment or training (NEET).	PSA 14 and DSO 6	**Baseline:** 9.6% at the end of 2004 **Latest outturn:** 9.2% at the end of 2009	
2. More Participation in Positive Activities.	PSA 14 and DSO 6	**Baseline:** 69.5% in 2008-09 (TellUs3) adjusted to 68.2% to allow comparison with TellUs4 **Latest outturn:** 65.8% (TellUs4)	
3. Reduce the proportion of young people frequently using illicit drugs, alcohol or volatile substances.	PSA 14 and DSO 6	**Baseline:** 10.9% in 2008 (TellUs3) adjusted to 9.3% to allow comparison with TellUs4 **Latest outturn:** 9.8%	

Indicator	Indicator belongs to	Statement	Other government department (where indicator lead is different to PSA reporting lead)
		(TellUs4)	
4. Reduce the under-18 conception rate.	PSA 14 and DSO 6	**Baseline:** 46.6 conceptions per 1,000 females aged 15 to 17 (1998) **Latest outturn:** 40.4 conceptions per 1,000 females aged 15 to 17 (2008)	
5. Reduce the number of first-time entrants to the criminal justice system aged 10-17.	PSA 14 and DSO 6	**Baseline:** A rate of 1,840 per 100,000 (2007/08) **Latest outturn:** A rate of 1,472 per 100,000 (2008/09)	
Care leavers in suitable accommodation. (contributes to Cabinet Office led PSA 16)	DSO 6	**Baseline:** 88% in 2008 **Latest outturn:** 90% in 2009	
Care leavers in employment, education or training. (contributes to Cabinet Office led PSA 16)	DSO 6	**Baseline:** 65% in 2008 **Latest outturn:** 63% in 2009	
Rate of permanent exclusions from school.	DSO 6	**Baseline:** 8,680 in 2006/07 **Latest outturn:** 8,130 in 2007/08	
Perceptions of people in their area treat one another with respect and consideration.	DSO 6	**Baseline:** 30% in 2008 (Place Survey) **Latest outturn:** No later data available	
Perceptions of parents taking responsibility for the behaviour of their children.	DSO 6	**Baseline:** 30% in 2008 (Place Survey) **Latest outturn:** No later data available	
Implementation of targeted youth support in local authorities.	DSO 6	**Baseline:** No baseline reported **Latest outturn:** 98% at March 2010	
Rate of proven re-offending by young offenders. (contributes to Home Office led PSA 23)	DSO 6	**Baseline:** 125.0 re-offenders per 100 offenders in 2005 **Latest outturn:** 113.9 re-offences per 100	

Indicator	Indicator belongs to	Statement	Other government department (where indicator lead is different to PSA reporting lead)
		offenders in 2008	
Young people within the Youth Justice system receiving a conviction in court who are sentenced to custody. (contributes to Home Office led PSA 23)	DSO 6	**Baseline:** No baseline reported **Latest outturn:** 6.1% during 2008/09	
Ethnic composition of offenders on Youth Justice disposals. (contributes to Home Office led PSA 23)	DSO 6	**Baseline:** No baseline reported **Latest outturn:** 2008/09 data shows the black ethnic group as the most over represented group in the Youth Justice System with mixed race young people also over represented	
Young offenders engagement in suitable education, employment or training. (contributes to Home Office led PSA 23)	DSO 6	**Baseline:** No baseline reported **Latest outturn:** 72.4% in 2008/09	
Young offenders access to suitable accommodation. (contributes to Home Office led PSA 23)	DSO 6	**Baseline:** No baseline reported **Latest outturn:** 95.4% in 2008/09	
Sex and relationships education in schools.	DSO 6	**Baseline:** No baseline reported **Latest outturn:** No later data	
Prevalence of Chlamydia in under 25-year-olds.	DSO 6	**Baseline:** Chlamydia testing only reported **Latest outturn:** Data from the end of December 2009 shows that 13.8% of the target population were screened and compared to 10.1% national coverage in the same period in 2008 (April to December) and, in testing volumes, this represents a 40% increase	DH

ii. CSR07 efficiency programme table

Progress towards CSR07 efficiency targets

Departmental Target: The CSR07 efficiency programme was a CSR07 commitment to an overall target across Government of £35bn efficiency savings for that spending review period.	£5.14 billion
Achievement to date.	£1.08 billion
Including a sum of SR04 over delivery, allowed to avoid any double counting.	£0.4 billion

C. Tables on Public Accounts Committee recommendations

Public Accounts Committee (PAC) reports

The Public Accounts Committee (PAC) is the House of Commons committee that examines how well government has used its resources. In the period from 1 August 2009 to 31 March 2010 two Treasury Minutes were published replying to reports concerning the Department and its associated bodies.

The associated National Audit Office reports can be accessed through www.nao.org.uk and the full PAC reports (incorporating the transcript of the hearing) and Treasury Minute replies are available on the Public Accounts Committee site, accessible through www.parliament.uk.

Mathematics performance in primary schools: getting the best results

NAO report published: 19 November 2008 - HC 1151 Session 2007-08
PAC hearing: 8 December 2008
PAC 23rd report published: 7 May 2009 - HC 44 Session 2008-09
Treasury Minute published: 21 July 2009 - Cm 7636
The report examined the efforts that the Department had undertaken over the years to improve the performance of mathematics in primary schools. It noted that too many children were not reaching the required standard in this essential life skill and were starting secondary school at a serious disadvantage. The Government response to the report explained how the recommendations had been taken forward. The Government had commissioned Sir Peter Williams to complete an independent review of Early Years and Primary Mathematics. Sir Peter's report had been published in June 2008 and the Government accepted all the recommendations including the key recommendation to give every primary school access to a mathematics specialist by training 13,000 primary mathematics specialists in the next ten years, subject to future government spending decisions. The Every Child Counts intensive intervention programme, which targets the lowest attaining 5% of pupils, was being rolled out. The programme provides specialist training and support for specialist teachers so that they can work with pupils in a one-to-one and small group intervention sessions.

The Building Schools for the Future Programme: renewing the secondary school estate

NAO report published: 12 February 2009 - HC 135 Session 2008-09
PAC hearing: 23 February 2009
PAC 27th report published: 11 June 2009 - HC 274 Session 2008-09
Treasury Minute published: 29 October 2009 - Cm 7717
Building Schools for the Future (BSF) was set up as a long term programme to renew every secondary school in the country. Capital investment would enable schools to be rebuilt, structurally remodelled and refurbished, and would provide information and communication technology (ICT) to all. This centrally managed programme also sought to use capital investment in new buildings as a catalyst to improve outcomes for children and families. The NAO report criticised the poor planning and over-optimism in the early phase of the programme but accepted that it was now being well managed by Partnerships for Schools, and that the planning and procurement processes they had put in place could help to achieve value for money, although the evidence for that was not yet available. The Government response accepted that the initial assumptions in the planning of the BSF programme were over-ambitious, but reported that lessons had been learned. The Department and Partnership for Schools accepted that the trajectory to achieve the renewal of the whole secondary school estate was challenging, but that it remained the Department's intention to bring the benefits of BSF investment to as many schools and pupils as soon as was practicable, subject to future government decisions on capital spending.

There are no outstanding recommendations from these reports or from Treasury Minute replies from previous years.

D. Table on complaints to the Parliamentary Ombudsman

Complaints to the Department

The Department is committed to providing a quality service and achieving the highest standards of conduct. The Department treats as a complaint any clear expression of dissatisfaction with its service which calls for a response. The Department will respond promptly and politely, with an explanation or apology as appropriate. The Department aims to learn from complaints, using them to improve its service.

The Department's complaint policy and guidance on how to make a complaint is at www.education.gov.uk/contactforms/contactus/department.cfm.

Complaints to the Parliamentary Ombudsman

The Parliamentary Ombudsman can look into complaints about a service provided by a government department, agency or other organisation acting on their behalf providing that the body falls within its jurisdiction. The Department and most of its non-departmental public bodies are included within the Ombudsman's jurisdiction, but there are few cases that are taken to a full investigation. Partly, this is because cases which relate to local authorities and schools, where most of the services are delivered to the public, are outside the jurisdiction of the Parliamentary Ombudsman.

In the Parliamentary Ombudsman's *Annual Report 2008-09: Every complaint matters,* published in July 2009, and which is on their website, www.ombudsman.org.uk, the Ombudsman records that during the period 1 April 2008 - 31 March 2009 one new case was received which concerned the Department and its NDPBs. The complaint concerned the Children and Family Court Advisory and Support Service (CAFCASS) and investigations were not resolved in that year, but carried forward to 2009-10.

Complaints investigated by the Ombudsman concerning the Department and its NDPBs

Complaints In hand April 2008	Accepted in year	Reported on in year	Complaints reported on			Complaints in hand April 2009
			Fully upheld	Partly upheld	Not upheld	
0	1	0	N/A	N/A	N/A	1

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