

**Northern Ireland Assembly
Annual Report and Accounts
For the year ended 31 March 2007**

*Laid before the Northern Ireland Assembly by the
Department of Finance and Personnel under
section 10(4) of the Government Resources
and Accounts Act (Northern Ireland) 2001*

6 July 2007

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Annual Report and Accounts for the period ended 31 March 2007

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Annual Report for the year ended 31 March 2007

Executive Summary

The Northern Ireland Assembly presents its annual report and accounts for the financial year ended 31 March 2007.

History and statutory background of the Northern Ireland Assembly

The Northern Ireland Assembly was established following the signing of the Belfast Agreement on Friday, 10 April 1998. The Agreement (also known as the Good Friday Agreement) was the result of extended talks between the political parties in Northern Ireland and the Governments of the United Kingdom and Ireland. The talks covered the way in which Northern Ireland should be governed in the future to ensure that the aspirations of all communities could be democratically accommodated.

The electorate of Northern Ireland endorsed the Belfast Agreement in a referendum held on 22 May 1998. This paved the way for new legislation (the Northern Ireland Act 1998), which defined the future institutions of government in Northern Ireland, and for collaboration between the Governments of the United Kingdom, Northern Ireland and the Republic of Ireland.

The United Kingdom Parliament devolved powers of government to the Northern Ireland Assembly at midnight on 1 December 1999. The Assembly was then able to govern Northern Ireland in respect of “transferred matters” and also “reserved matters” with the Secretary of State’s consent. Excepted matters remained the responsibility of the United Kingdom Parliament.

- Transferred matters: e.g. education, health and agriculture;
- Reserved matters: e.g. policing and criminal law, which could be transferred to the Assembly at a later date;
- Excepted matters: e.g. matters of national importance such as defence, taxation and foreign policy.

The Northern Ireland Assembly was suspended with effect from midnight on Monday, 14 October 2002. During the subsequent period of suspension, the Government remained committed to trying to achieve a full restoration of devolution and the Northern Ireland Act 2006 established an interim Assembly on 15 May 2006. The Northern Ireland (St Andrews Agreement) Act 2006 established a Transitional Assembly on 24 November 2006 and set the date for elections to a new Northern Ireland Assembly. The Transitional Assembly’s purpose was to take part in preparations for the restoration of devolved government in Northern Ireland in accordance with the St Andrews Agreement. The Northern Ireland (St Andrews Agreement) Act 2006 envisaged a restoration date for the Northern Ireland Assembly of 26 March 2007 but restoration eventually occurred on 8 May 2007.

The Assembly Commission and the Accounting Officer

Under section 40 of the Northern Ireland Act 1998 the Assembly elects a Commission, which has responsibility for providing the Assembly with the property, staff and services to carry out its business. The Commission is chaired by the Presiding Officer and has five other

members who are tasked with representing the interest of the Assembly and its' 108 elected Members. During suspension, the Assembly Commission was unable to meet and its' responsibilities were assumed by the Secretary of State for Northern Ireland for the entirety of the 2006-2007 financial year.

The Clerk to the Assembly, Mr Arthur Moir, is the principal adviser to the Presiding Officer on all procedural and organisational matters. He is also the Chief Executive of the Assembly Secretariat and is the Accounting Officer for all the Assembly's expenditure.

The Assembly Secretariat

The purpose of the Assembly Secretariat, which is the administrative arm of the Assembly Commission, is to provide the Assembly with the property, staff and services required for the Assembly's purposes.

Management & Governance

The work of the Assembly Secretariat is organised and monitored by the Strategic Management Board (SMB) which comprises the Clerk to the Assembly/Chief Executive, the Deputy Chief Executive, the Deputy Clerk and the Director of Legal Services. The SMB has responsibility for determining the strategic direction of the Assembly. It meets monthly to review progress on important organisational issues including performance management, finance and personnel.

The Strategic Management Board members, who are all full-time employees of the Northern Ireland Assembly, are:

Arthur Moir	Clerk to the Assembly
Tom Evans	Deputy Chief Executive
Joe Reynolds	Deputy Clerk
Clare McGivern	Director of Legal Services

The Northern Ireland Assembly has established an audit committee with an independent chair. The Committee meets on a quarterly basis to monitor progress against the audit plan, consider issues raised by both internal and external audit and advise the Accounting Officer on matters which may impact the overall level of assurance.

A team of senior managers supports the Strategic Management Board and, together, they make up the senior management team for the Assembly. During the 2006-2007 financial year, these senior managers included;

Nuala Dunwoody	Clerk Assistant
Simon Burrowes	Editor of Debates
Agnes Peacock	Keeper of the House (to 6 April 2006)
Sheila McClelland	Keeper of the House (from 19 February 2007)
Allan Black	Director of Research and Information (to 8 September 2006)
Michael Rickard	Director of Research and Information (from 19 February 2007)

Departmental Reporting

It is the Assembly Commission's practice to publish an annual report and accounts in respect of each financial year that reports on the work of the Commission and Assembly Secretariat and provides full details of all Assembly expenditure. As a result of the continuing suspension during 2006-2007, the Commission was unable to meet and, therefore, an annual report has not been published in respect of the Commission or the Assembly Secretariat's work. During suspension, the Clerk to the Assembly prepares an end of year report in place of a published annual report.

The Assembly's accounts are published annually and are available from The Stationery Office. Details of all sums paid to Members and former Members are published on the Assembly's web site. The Assembly continued to participate fully in all public expenditure exercises during suspension and details of the Assembly's main and supplementary estimates are available from The Stationery Office.

Scope

The Northern Ireland Assembly does not currently support any agencies, non-departmental public bodies (NDPBs) or trading funds.

Register of interests

The Assembly's body corporate is the Assembly Commission. Commission Members are elected by the Assembly from its membership. Northern Ireland Assembly Standing Order 64(1) requires that a Register of Members' interests be established, published and made available for public inspection. However, the Northern Ireland Assembly was suspended for the 2006-2007 financial year and Members elected to the second mandate of the Assembly in November 2003 did not sign the Assembly's role of membership. A Register of Members' Interests for the second mandate was not established.

Pensions liabilities

Notes 1.11 and 9 of the Notes to the Accounts and the Remuneration Report on pages 10 to 14 provides details of the pensions liabilities of the Assembly.

Auditors

The Assembly's financial statements are audited by the Comptroller and Auditor General, whose certificate appears on pages 19 to 21 of the Accounts. The notional cost of the work performed by the Northern Ireland Audit Office for 2006-2007 was £35,000 (2005-2006; £33,000) and related solely to audit services. The auditor did not provide any other services to the Assembly during 2006-2007.

Disclosure to Auditors

So far as the Accounting Officer is aware, there is no relevant audit information of which the Assembly's auditors are unaware and, the Accounting Officer has taken all reasonable steps to make himself aware of any relevant audit information and to establish that the Assembly's auditors are aware of that information.

Management Commentary

Key Aims and Objectives

During the 2006-2007 year, the continued suspension of the Assembly meant that the Aims and Objectives of the organisation became more closely aligned to the work of the Assembly Secretariat. The Secretariat developed a Corporate Plan for 2006-2007 that identified its Purpose;

“To provide the Assembly with high quality services to enable it to function effectively for the benefit of the whole community.”

Principal Activities

Unlike an Executive Department, the Northern Ireland Assembly does not develop Public Service Agreement targets against its Key Objectives. The service delivery aspect of the Assembly’s work relates to the procedural support, resources and services that it provides to the legislature to enable it to function effectively. Consequently, the outputs reported on in this Management Commentary are those that were developed internally in the Assembly to assist with the assessment of its performance during the year. These outputs were contained in the Assembly’s Corporate Plan for 2006-2007.

Delivery of the Corporate Plan

The continuing suspension of the Assembly presented significant challenges for the Assembly Secretariat. The Secretariat remained in a state of preparedness for restoration and continued to deliver a range of services to MLAs, Assembly Parties and the public. Although clerking and reporting functions largely ceased during suspension, much of the work of the other directorates such as Finance and Personnel, Research and Information and the Office of the Keeper, continued as normal.

The Corporate Plan for 2006-2007 was something of a hybrid as it dealt with the challenges of suspension while also preparing for the restoration of the Assembly. The Corporate Plan set out the key objectives for the 2006-2007 financial year, as follows:

1. To plan for and manage arrangements for the restoration of the Assembly and ensure that quality services are delivered at restoration;
2. To ensure that parliamentary knowledge and skills are retained in preparation for restoration;
3. To ensure that effective Corporate Governance, accountability and risk management arrangements are in place;
4. To ensure that services during suspension and post-restoration are delivered in a manner that meets customer needs, demonstrates best practice and operates within the Assembly’s legal framework;
5. To ensure effective two-way communication – internal and external;

6. To ensure that the Assembly has the necessary resources – staff, infrastructure and finance – and that, pending restoration, resources continue to be deployed for the benefit of the Assembly and the public, and
7. To ensure that staff are recruited, trained and developed to respond to business needs post restoration and, pending restoration, to ensure that they continue to develop and maintain relevant skills.

These objectives were considered under four broad headings; Restoration, Responsibility, Responsiveness and Resources. A series of outputs arising from each of the objectives were identified. These outputs were largely achieved through a number of key actions.

Most notably, a comprehensive *restoration* plan (covering all Directorates) was produced which allowed the Secretariat to identify the key restoration success factors. Although this Plan was not fully utilised during 2006-2007, it provided the basis of the planning and organisation for restoration on 8 May 2007. In addition, updated manpower and training plans were developed during 2006-2007 with the aim of ensuring that sufficient trained staff were available to deliver the quality services required by a restored Assembly.

Responsibility for the accountable management of the Assembly's operations was evidenced by the continuing development of the business-planning regime within the Assembly. All Directorates contributed to the development of the Corporate Plan through the development of Plans at the Directorate level. Risk management was also further embedded into the workings of the Assembly through the development of risk registers in specific areas of the organisation. These lower level registers helped to inform the Assembly's view of the risks it faced at an organisational level.

A focus on customers was re-established through measures to heighten the Secretariat's *responsiveness*. The internal communications strategy was further developed and work started on the development of an external communications strategy.

A continued commitment to value for money meant that there was a proactive approach to the management of *resources*. Budgetary control was tightly enforced and significant surplus resources were made available to the Department of Finance and Personnel (DFP) in June 2006. Recruitment and manpower plans were also instigated and developed during the year in advance of the planned restoration on 26 March 2007. These plans ensured that appropriate staffing levels were in place during the year and that training and development opportunities were identified.

Financial Review

The Assembly's budget for 2006-2007 was established in the 2004 spending review (SR2004) and confirmed in the Main Estimates for the 2006-2007 financial year. The budget assumed both a fully operational Assembly and a full complement of staff. The rationale for the continued funding at fully operational levels was to ensure that the Assembly would have sufficient funds in place in the event of restoration. At the 2006-2007 Main Estimate, in line with the established procedure during suspension, the Assembly sought its full Request for Resources of £47.656 million, in anticipation of a fully restored Assembly. Throughout the year, the Assembly closely monitored its resource requirements, releasing resources that were not required in a timely manner so that they could be applied elsewhere. The net result of these decisions was that the Assembly's actual Request for Resources was reduced in-year by

£13.0 million and its' Net Cash Requirement by £13.6 million.

The most significant item of expenditure during 2006-2007 was £8.4 million relating to Assembly Secretariat staffing. During the year, the Assembly employed 277 members of staff (on average). Members' salaries of £4.0 million were paid during the year. This total reflects the payment of Members' salaries at a reduced rate for the entire year. Members' office costs allowance (OCA) totalling £4.9 million was also paid during 2006-2007. OCA is intended to meet the expenses incurred on secretarial, clerical and administrative assistance (including the provision of any equipment, facilities or services) required by a Member in connection with the carrying out of his or her Assembly duties.

Note 4 of the accounts shows a surplus Net Resource Outturn of £0.856 million and a surplus Net Cash Requirement of £4.166 million against the Spring Supplementary Estimate position. The net resource underspend of £0.856 million represents just 2.5% of the Spring Supplementary Estimate. Although the underspend was £0.856 million, this net figure results from a cash underspend of £2.741 million and a non-cash overspend of £1.885 million. The combination of a cash underspend and a non-cash overspend gave rise to the surplus Net Cash Requirement of £4.166 million.

The cash underspend of £2.741 million arose from a variety of factors. Of this total, some £0.831 million (representing 2% of the amended allocation) was retained by the Assembly in excess of the estimated requirements. This retention was seen as a prudent way to manage the financial impact of the uncertainty surrounding the outcome of the March 2007 election given that changes in membership at an election can have a significant budgetary impact. The remaining underspend of £1.91 million was made up of three distinct factors.

Firstly, there was an underspend of £0.500 million on Secretariat salaries caused by a delay in recruiting additional staff to cope with restoration. It was anticipated that additional staff would be recruited in early February to deal with restoration on 26 March 2007 but many of these staff were not in post until after the year-end. Secondly, an underspend in Members' Costs of £0.400 million arose as a result of the relatively small number of Members who were not returned at the election on 7 March 2007. Every Member who is not returned (either through deciding not to stand for re-election or failing to get re-elected) is entitled to a resettlement allowance. Some 15 fewer Members than anticipated were not returned and the level of resettlement allowance that was paid was lower than anticipated. Thirdly, an underspend of £1.01 million arose on Secretariat administrative expenditure. The main contributor to this underspend was less than expected expenditure on building refurbishment and security measures in advance of restoration and on publishing reports from the various sub-committees of the Programme for Government Committee.

The non-cash overspend arose as a result of a higher than anticipated movement on provision for Members' pension costs. In 2006-2007, the discount factor used by the Government Actuary's Department (GAD) to estimate future pension liabilities changed and this dramatically increased the level of liabilities on the Members' pension scheme. This was the sole contributor to the overspend on non-cash costs.

Reconciliation of resource expenditure between Estimates, Accounts and Budgets

	2006-07 £'000	2005-06 £'000
Net Resource Outturn (Estimates)	33,800	31,235
Adjustments to remove:		
Provision voted for earlier years		-
Adjustments to additionally include:		
Non-voted expenditure in the OCS	-	-
Consolidated Fund Extra Receipts in the OCS	(34)	(315)
Other adjustments		
Net Operating Cost (Accounts)	33,766	30,920
Adjustments to remove:		
Voted expenditure outside the budget	38	37
Adjustments to additionally include:		
Other Consolidated Fund Extra Receipts	34	315
Resource Budget Outturn (Budget)	33,762	31,272
of which		
Departmental Expenditure Limits (DEL)	33,762	31,272
Annually Managed Expenditure (AME)	-	-

Going Concern

Although the Northern Ireland Assembly was suspended for the entirety of the 2006-2007 financial year, its Members remained in office and continued to carry out a range of responsibilities. Consequently, the Assembly Secretariat continued to deliver services to Members, political parties and the public and the Northern Ireland Assembly continued to operate as a going concern. The restoration of the Assembly on 8 May 2007 confirms the appropriateness of the preparation of the financial statements for 2006-2007 on the going concern basis.

Future developments

The return of devolved powers will provide a welcome opportunity to take a fresh look at the way in which the Assembly Secretariat can help the Assembly Commission to fulfil its statutory responsibilities and its obligations to its customers. The Corporate planning process will cover the period from 2007-2008 to 2010-2011 to mirror the period of the current Assembly mandate. The main priority for the next four years will be to support the Assembly, its Speaker, Committees and Members in the performance of their parliamentary duties and to deliver high quality services that respond to their needs. In order to deliver this, the Assembly Commission will initiate a major recruitment programme to establish a dedicated cadre of Assembly staff, with the necessary talents, experience and skills to provide a specialised parliamentary service. The underlining principles of this four-year plan will be an increased focus on customers and the achievement of value for money in the provision of services.

Principal risks and uncertainties

The Northern Ireland Assembly was suspended with effect from midnight on Monday, 14 October 2002 and remained in suspension throughout the period 1 April 2006 to 31 March 2007. Since the restoration of the Assembly on 8 May 2007, the principal risks and uncertainty pertaining to the work of the Assembly arise from the ongoing political environment. Political uncertainty or instability has the potential to afford the greatest risk to the Assembly.

Internally, the principal risks to the Assembly are identified and managed through a risk management regime. This regime has been incorporated into the Assembly's corporate and business planning processes. A clear risk management policy exists to identify and manage risks. Further details on the Assembly's capacity to handle risk, the risk and control framework within which the Assembly operates, and a review of effectiveness of the system of internal control are provided in the Statement on Internal Control on pages 16 to 18.

Environmental, Social and Community Matters

Although the Assembly's primary role is to support and enhance the social well-being of community life in Northern Ireland through the operation of a democratically elected legislature, below this macro level the Assembly consistently seeks to follow best practice in the area of environmental management. The Assembly contributes fully to the recycling initiatives on the Stormont Estate. Latest figures show that approximately 40% of all waste is recycled. The Assembly has also taken steps to increase its internal recycling capabilities through its partnership with a specialist waste management company. This partnership has also led to financial benefits through the "sell on" of recycled material

In addition, the Assembly takes a proactive approach to environmentally friendly procurement. All office stationery paper products procured by the Assembly come from recycled sources. Purchases of office supplies are vetted for their ecological sensitivity with extensive use being made of "ecological catalogues". All cartridges from printers and fuser modules from photocopiers are routinely recycled with a percentage of the recycling profits distributed to the Northern Ireland Hospice. At a general level, the Assembly specifies that all tenderers for goods and services should address their environmental policies and practices within their tender proposals.

Post balance sheet events

The Northern Ireland Assembly was restored on 8 May 2007 by virtue of the Secretary of State signing a restoration order under section 2(2) of the Northern Ireland Act 2000.

Employment of disabled persons

The Northern Ireland Assembly does not discriminate against staff or eligible applicants for posts on any grounds, including disability.

Equal opportunity policy

The Northern Ireland Assembly is an equal opportunities employer. It does not discriminate against staff or eligible applicants on the grounds of gender, marital status, race, colour, nationality, ethnic origin, religion, disabilities, age or sexual orientation. Every possible step will be taken to ensure that staff are treated equally and fairly and that decisions on recruitment, selection, training, promotion and career management are based solely on objective and job-related criteria. It will actively pursue arrangements for flexible working patterns and is committed to creating a culture in which individual differences are valued and respected. The Northern Ireland Assembly does not tolerate any form of discrimination, harassment or victimisation. It is committed to providing a working environment where no one is disadvantaged.

Consultation with employees

The Assembly makes every effort to ensure that all staff are kept informed of the organisation's plans and development. The main channels of communication include the formal Whitley process, the intranet, office circulars, email, regular team briefings and a staff magazine called 'Assembly Lines'.

Policy on payment of suppliers

The Northern Ireland Assembly's policy is to comply with the Confederation of British Industry's Prompt Payers Code. The target is for payment to be made within agreed payment terms or 30 days of receipt of invoices not in dispute for goods and services. During the 2006-2007 financial year, 99.2% of all invoices (2005-2006; 99.3%) were paid within 30 days. The Assembly made no payment of interest under the Late Payment of Commercial Debts (Interest) Act 1988 during the year ended 31 March 2007.

Charitable donations

The Assembly has not made any charitable donations in the year.

Arthur Moir
Accounting Officer and Clerk to the Assembly

Date: 4 July 2007

Remuneration Report

Remuneration Policy

The Northern Ireland Civil Service (NICS) shadows the pay arrangements for Senior Civil Service (SCS) staff in the Home Civil Service. The NICS therefore applies the recommendations of the Senior Salaries Review Body.

In reaching its recommendations, the Review Body has regard to the following considerations:

- the need to recruit, retain and motivate suitably able and qualified people to exercise their different responsibilities;
- regional/local variations in labour markets and their effects on the recruitment and retention of staff;
- Government policies for improving the public services including the requirement on departments to meet the output targets for the delivery of departmental services;
- the funds available to departments as set out in the Government's departmental expenditure limits;
- the Government's inflation target.

The Review Body takes account of the evidence it receives about wider economic considerations and the affordability of its recommendations. Further information about the work of the Review Body can be found at www.ome.uk.com.

The pay award for staff in the Senior Civil Service (SCS) is comprised of two elements; a base pay uplift and a non-consolidated bonus. Both elements are based on performance. The non-consolidated bonuses are payable to a proportion of SCS staff as part of the annual pay award.

For senior staff members below the Senior Civil Service level, NICS pay policy is to provide a system of reward which properly reflects job content and effectively recognises and encourages performance. Remuneration is performance based and is in line with the pay system for non-industrial staff below the Senior Civil Service agreed between Management and Trade Unions Sides of the Central Whitley Committee and introduced with effect from 1 April 2002.

Service Contracts

Civil service appointments are made in accordance with the Civil Service Commissioners for Northern Ireland's Recruitment Code, which requires appointment to be on merit on the basis of fair and open competition but also includes the circumstances when appointments may otherwise be made.

Unless otherwise stated below, the officials covered by this report hold appointments, which are open-ended until they reach the normal retiring age of 60. Policy relating to notice periods and termination payments is contained in the Northern Ireland Civil Service (NICS) Staff Handbook.

Further information about the work of the Civil Service Commissioners can be found at www.nicscommissioners.org.

Salary and pension entitlements (audited)

The following sections provide details of the remuneration and pension interests of the most senior officials within the Assembly. Schedule 1 of the Northern Ireland Act 2006 made provision for the appointment or election of a Presiding Officer and deputy Presiding Officers to the interim Assembly that was established by the Act. This Assembly was legally separate and distinct from the Northern Ireland Assembly. Consequently, the Assembly Commission remained suspended during the period when the Assembly created on 15 May 2006 was in operation even though a shadow Commission was in place. No disclosures have been made in respect of the salary and pension entitlements of the Presiding Officer or other members of the quasi-Assembly Commission.

Officials	2006-07		2005-06	
	Salary £'000	Benefits in kind (to nearest £100)	Salary £'000	Benefits in kind (to nearest £100)
Arthur Moir Clerk to the Northern Ireland Assembly	85-90	0	85-90	0
Tom Evans Deputy Chief Executive	60-65	0	55-60	0
Joe Reynolds Deputy Clerk	60-65	0	60-65	0
Clare McGivern Director of Legal Services	60-65	0	60-65	0
Nuala Dunwoody Clerk Assistant	50-55	0	50-55	0
Simon Burrows Editor of Debates	50-55	0	50-55	0
Agnes Peacocke Keeper of the House (to 6 April 2006)	0-5 (45-50 full year equivalent)	0	50-55	0
Sheila McClelland Keeper of the House (from 19 February 2007)	5-10 (45-50 full year equivalent)	0	-	-
Allan Black Director of Research and Information (to 18 September 2006)	25-30 (55-60 full year equivalent)	0	55-60	0
Michael Rickard Director of Research and Information (from 19 February 2007)	5-10 (50-55 full year equivalent)	0	-	-

Salary

‘Salary’ includes gross salary, performance pay or bonuses and any allowance, such as London Weighting Allowances, to the extent that it is subject to UK taxation. This report is based on payments made by the Assembly and thus recorded in these accounts.

Benefits in kind

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

Pensions of Senior Management (audited)

Officials	Accrued pension at age 60 as at 31/03/07 and related lump sum	Real increase in pension and related lump sum at age 60	CETV at 31/03/07 (or end date)	CETV at 31/03/06 (or start date)	Real increase in CETV	Employer contribution to partnership pension account
	£'000	£'000	£'000	£'000	£'000	Nearest £100
Arthur Moir Clerk to the Northern Ireland Assembly	20-25 plus lump sum of 60-65	0-2.5 plus lump sum of 0-2.5	479	334	18	0
Tom Evans Deputy Chief Executive	25-30 plus lump sum of 75-80	0-2.5 plus lump sum of 0-2.5	492	386	7	0
Joe Reynolds Deputy Clerk	10-15 plus lump sum of 40-45	0-2.5 plus lump sum of 0-2.5	200	157	8	0
Clare McGivern Director of Legal Services	15-20 plus lump sum of 50-55	0-2.5 plus lump sum of 0-2.5	302	237	9	0
Nuala Dunwoody Clerk Assistant	15-20 plus lump sum of 45-50	0-2.5 plus lump sum of 0-2.5	259	209	3	0
Simon Burrows Editor of Debates	15-20 plus lump sum of 50-55	0-2.5 plus lump sum of 0-2.5	320	254	3	0
Agnes Peacocke Keeper of the House <i>(to 6 April 2006)</i>	25-30 plus lump sum of 75-80	0-2.5 plus lump sum of 0-2.5	625	625	0	0
Sheila McClelland Keeper of the House <i>(from 19 February 2007)</i>	10-15 plus lump sum of 30-35	0-2.5 plus lump sum of 0-2.5	155	150	4	0
Allan Black Director of Research and Information <i>(to 18 September 2006)</i>	20-25 plus lump sum of 70-75	0-2.5 plus lump sum of 2.5-5	557	532	27	0
Michael Rickard Director of Research and Information <i>(from 19 February 2007)</i>	20-25 plus lump sum of 65-70	0-2.5 plus lump sum of 0-2.5	549	541	5	0

Pension benefits are provided through the Civil Service pension arrangements. From 1 October 2002, civil servants may be in one of three statutory based 'final salary' defined benefit schemes (classic, premium, and classic plus). The schemes are unfunded with the cost of benefits met by monies voted by Parliament each year. Pensions payable under classic, premium, and classic plus are increased annually in line with changes in the Retail Prices Index. New entrants after 1 October 2002 may choose between membership of premium or joining a good quality 'money purchase' stakeholder arrangement with a significant employer contribution (partnership pension account).

Employee contributions are set at the rate of 1.5% of pensionable earnings for classic and 3.5% for premium and classic plus. Benefits in classic accrue at the rate of 1/80th of pensionable salary for each year of service. In addition, a lump sum equivalent to three years' 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 (but members may give up (commute) some of their pension to provide a lump sum). Classic plus is essentially a variation of premium, but with benefits in respect of service before 1 October 2002 calculated broadly in the same way as in classic.

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 selection of approved products. 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).

Further details about the Civil Service pension arrangements can be found at the website www.civilservicepensions-ni.gov.uk.

Cash Equivalent Transfer Values

A 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 CETV figures, and from 2003-2004 the other pension details, include the value of any pension benefit in another scheme or arrangement which the individual has transferred to the Civil Service pension arrangements and for which the Civil Service Vote has received a transfer payment commensurate with the additional pension liabilities being assumed. They also include any additional pension benefit accrued to the member as a result of their purchasing additional years of pension service in the scheme at their own cost.

CETVs are calculated within the guidelines and framework prescribed by the Institute and Faculty of Actuaries.

Real increase in CETV

This reflects the increase in CETV effectively funded by the employer. It takes account of 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.

Arthur Moir
Accounting Officer and Clerk to the Assembly

Date: 4 July 2007

Statement of Accounting Officer's Responsibilities

Under the Government Resource and Accounts Act (NI) 2001, the Department of Finance and Personnel (DFP) has directed the Northern Ireland Assembly 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 Northern Ireland Assembly and of its net resource outturn, resources applied to 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 DFP, including the relevant accounting and disclosure requirements, and apply suitable accounting policies on a consistent basis;
- make judgements and estimates on a reasonable basis;
- state whether applicable accounting standards 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.

DFP has appointed the Clerk to the Assembly, Arthur Moir, as Accounting Officer of the Northern Ireland Assembly.

The responsibilities of an Accounting Officer, including responsibility for the propriety and regularity of the public finances for which the Accounting Officer is answerable, for keeping proper records and for safeguarding the Northern Ireland Assembly's assets, are set out in the Accounting Officers' Memorandum issued by the DFP and published in *Government Accounting Northern Ireland*.

Statement on Internal Control

Scope of responsibility

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

Under section 40 of the Northern Ireland Act 1998 the Assembly elects a Commission which acts as the Body Corporate and has the responsibility for providing the Assembly with the property, staff and services to carry out its business. The Accounting Officer attends all meetings of the Commission and presents all major decisions in relation to expenditure, asset management and staffing to the Commission for its consideration and approval. During suspension the Assembly Commission cannot meet, and its responsibilities have therefore been assumed by the Secretary of State for Northern Ireland.

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 the risk of failure to achieve policies, aims and objectives; it can, therefore, only provide reasonable and not absolute assurance of effectiveness. The system of internal control is based on an ongoing process designed to identify and prioritise the risks to the achievement of departmental policies, aims and objectives, to evaluate the likelihood of those risks being realised and the impact should they be realised and to manage them efficiently, effectively and economically. The system of internal control has been in place in the Northern Ireland Assembly for the year ended 31 March 2007 and up to the date of approval of the annual report and accounts and accords with DFP guidance.

Capacity to handle risk

The Strategic Management Board (SMB) has taken the lead in developing and embedding risk management. Risk owners obtain confirmation from Directors and Heads of Business areas on the means by which risks are managed and the level of acceptable risk. The level of risk was determined via consultation exercises and workshops involving the Strategic Management Board and Directors. A scoring framework incorporating factors such as likelihood and impact was used in the final assessment of each corporate level risk. A series of workshops has also been used to clarify roles and responsibilities of those involved in the risk management process. This is regarded as an ongoing process that will continue to be developed in accordance with best practice. The Secretariat will continue to monitor developments in the public and private sectors and apply those methodologies that will bring about improvement.

The risk and control framework

A corporate level risk register has been developed and agreed with the Accounting Officer and SMB. Each corporate level risk has been evaluated to assess its potential impact and likelihood. The controls currently in place to manage each risk have also been identified. The resulting risk analysis was used to identify any additional measures considered necessary to

effectively manage the risks. Risk owners have been assigned to each corporate risk. A stewardship statement, produced by risk owners every six months, identifies any changes or developments that impact on each risk and sets out the manner in which they are managed.

Risk management now forms an integral element of the business planning process. Directors and heads of business areas are required to identify to what extent they contribute to the control of each corporate level risk. The continuing relevance of the corporate level risks and the means by which they are managed are subject to regular review. This review takes place half yearly in conjunction with the issue of stewardship statements. SMB take the lead in this exercise, which has resulted in amendments to the Corporate Risk Register. SMB may also review corporate risks at any stage during the year should the need arise.

Review of effectiveness

As Accounting Officer, I also have responsibility for reviewing the effectiveness of the system of Internal Control. This review is informed by the work of the Internal Review team and the senior managers within the Secretariat who have responsibility for the development and maintenance of the internal control framework, and comments made by the external auditors in their management letter and other reports. I have been advised on the implications of the result of my review of the effectiveness of the system of internal control by the senior management team and the Secretariat Audit Advisory Committee and a plan to address any weaknesses and ensure continuous improvement of the system is in place.

The Head of Internal review has advised that the overall level of assurance for the 2006-2007 financial year remains limited. The ongoing suspension of the Assembly contributed to the level of assurance remaining limited as the internal audit programme was restricted to corporate functions only. It should be noted, however, that the majority of recommendations arising from review assignments have been identified as risk category 3 (i.e. low risk) with relatively few at categories 1 and 2 (i.e. high and medium risk). During the period, 11 of the recommendations accepted by management were priority 1. The issues involved ranged from starting pay to handling procedures for Freedom of Information cases. Although it is recognised that management have already taken action in respect of these recommendations, the extent to which implementation has progressed will be assessed during follow-up reviews in the 2007-2008 year. Following recent incidents of apparent theft of IT equipment from Parliament Buildings, a number of additional control measures have been put in place by management. A PSNI investigation is in progress and the Head of Internal Review has written to the Clerk to the Assembly with a number of recommendations also aimed at enhancing control.

A number of business planning workshops have been held during the year, where corporate governance and risk management issues have been discussed in detail. This has, in turn, assisted the production of the corporate business plan and revision of the corporate risk register for the Secretariat.

During the year a risk assessment exercise of the Assembly Secretariat (which included all corporate and procedural business areas) was completed. This has been used to produce a revised work programme for Internal Review which, following restoration, will facilitate a more comprehensive assessment of risk management, control and governance across the organisation.

The effectiveness of the system of internal control has been maintained through regular

meetings of the Strategic Management Board and the Audit Committee, any of which may be used to identify material changes in risks or controls. The Audit Committee meets regularly to review and approve the programme of work for the Internal Review Unit, which was operating at a reduced capacity during suspension. Although only limited assurance can be taken from the reduced programme, several compensating factors can be taken into account. These include the use of stewardship statements, which can be used to identify changes in risks and controls alike; the regular review of the corporate risk register; and the implementation of measures recommended by the Northern Ireland Audit Office. At the request of the Audit Committee, the Internal Review Unit is now following the example of the Northern Ireland Audit Office in prioritising its recommendations.

Arthur Moir
Accounting Officer and Clerk to the Assembly

Date: 4 July 2007

The Certificate and Report of the Comptroller and Auditor General to the Northern Ireland Assembly

I certify that I have audited the financial statements for the year ended 31 March 2007 under the Government Resources and Accounts Act (Northern Ireland) 2001. These comprise the Statement of Parliamentary Supply, the Operating Cost Statement and Statement of Recognised Gains and Losses, the Balance Sheet, the Cashflow Statement and the Statement of Operating Costs by Departmental Aim and 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

The Accounting Officer is responsible for preparing the Annual Report, which includes the Remuneration Report, and the financial statements in accordance with the Government Resources and Accounts Act (Northern Ireland) 2001 and Department of Finance and Personnel directions made thereunder, and for ensuring the regularity of financial transactions. These responsibilities are set out in the Statement of Accounting Officer's Responsibilities.

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

I report to you my opinion as to whether the financial statements give a true and fair view and whether the financial statements and the part of the Remuneration Report to be audited have been properly prepared in accordance with the Department of Finance and Personnel directions issued under the Government Resources and Accounts Act (Northern Ireland) 2001. I report to you whether, in my opinion, certain information given in the Annual Report, which comprises an Executive Summary, a Management Commentary and a Remuneration Report is consistent with the financial statements. I also report whether in all material respects the expenditure and income have been applied to the purposes intended by Parliament and the financial transactions conform to the authorities which govern them.

In addition, I report to you if the Department has not kept proper accounting records, if I have not received all the information and explanations I require for my audit, or if information specified by the Department of Finance and Personnel regarding remuneration and other transactions is not disclosed.

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

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

Basis of audit opinion

I conducted my audit in accordance with International Standards on Auditing (UK and Ireland) issued by the Auditing Practices Board. My audit includes examination, on a test basis, of evidence relevant to the amounts, disclosures and regularity of financial transactions included in the financial statements and the part of the Remuneration Report to be audited. It also includes an assessment of the significant estimates and judgments made by the Accounting Officer in the preparation of the financial statements, and of whether the accounting policies are most appropriate to the Department's circumstances, consistently applied and adequately disclosed.

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

Opinions

Audit Opinion

In my opinion:

- the financial statements give a true and fair view, in accordance with the Government Resources and Accounts Act (Northern Ireland) 2001 and directions made thereunder by the Department of Finance and Personnel, of the state of the Northern Ireland Assembly's affairs as at 31 March 2007, and the net cash requirement, net resource outturn, net operating cost, operating costs applied to objectives, recognised gains and losses and cashflows for the year then ended;
- the financial statements and the part of the Remuneration Report to be audited have been properly prepared in accordance with the Department of Finance and Personnel directions issued under the Government Resources and Accounts Act (Northern Ireland) 2001; and
- information given within the Annual Report, which comprises an Executive Summary, a Management Commentary and Remuneration Report, is consistent with the financial statements.

Audit 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.

I have no observations to make on these financial statements.

J M Dowdall CB
Comptroller and Auditor General
Northern Ireland Audit Office
106 University Street
Belfast, BT7 1EU

Date: 4 July 2007

Statement of Parliamentary Supply

Summary of Resource Outturn 2006-2007

Estimate					Outturn			2006-07 £'000	2005-06 £'000
Request for Resources	Note	Gross Expenditure	ARs	Net Total	Gross Expenditure	ARs	Net Total	Net total outturn compared with estimate saving / (excess)	Net Total
1	2	34,776	(120)	34,656	33,920	(120)	33,800	856	31,235
Total Resources	3	34,776	(120)	34,656	33,920	(120)	33,800	856	31,235
Non-operating cost ARs				-			-	-	-

Net Cash Requirement 2006-2007

	Note	Estimate	Outturn	2006-07 £'000	2005-06 £'000
Net Cash Requirement	4	27,768	23,602	4,166	24,376

Summary of income payable to the Consolidated Fund

In addition to accruing resources, the following income relates to the Northern Ireland Assembly (NIA) and is payable to the Consolidated Fund (cash receipts being shown in italics)

	Note	Forecast 2006-07 £'000		Outturn 2006-07 £'000	
		Income	Receipts	Income	Receipts
Total	5	10	<i>10</i>	34	<i>83</i>

Explanations of variances between Estimate and outturn are given in Note 2 and in the Management Commentary.

Operating Cost Statement

for the period ended 31 March 2007

			2006-07	2005-06
			£'000	£'000
	Note	Staff Costs	Other Costs	Income
Administration Costs				
Staff costs		-		-
Other administration costs			-	-
Operating income			-	-
Programme Costs				
Request for Resources 1				
Staff costs	9	12,584		12,892
Programme costs	10, 11		21,336	18,353
Income	12		(154)	(325)
Totals		12,584	21,336	(154)
				30,920
Net Operating Costs	3, 13		33,766	30,920

Statement of Recognised Gains and Losses

for the period ended 31 March 2007

		2006-07	2005-06
		£'000	£'000
	Note		
Net gain on revaluation of tangible fixed assets	20(a)	11,970	6,679
Recognised gains and losses for the financial year		11,970	6,679

The notes on pages 27 to 48 form part of these accounts.

Balance Sheet

as at 31 March 2007

		2006-07	2005-06
		£'000	£'000
	Note		
Fixed assets:			
Tangible assets	14	136,577	127,112
Current assets:			
Debtors	15	249	267
Cash at bank and in hand	16	401	222
		650	489
Creditors (amounts falling due within one year)	17	(3,342)	(2,180)
Net current assets / (liabilities)		(2,692)	(1,691)
Total assets less current liabilities		133,885	125,421
Provisions for liabilities and charges	18	(3,000)	(828)
		130,885	124,593
Taxpayers' equity			
General Fund	19	94,891	100,520
Revaluation reserve	20a	35,993	24,071
Donated asset reserve	20b	1	2
		130,885	124,593

Signed:

Arthur Moir
Accounting Officer

Date: 4 July 2007

The notes on pages 27 to 48 form part of these accounts

Cash Flow Statement**for the period ended 31 March 2007**

		2006-07	2005-06
		£'000	£'000
	Note		
Net cash outflow from operating activities	21a	(23,457)	(24,057)
Capital expenditure and financial investment	21b, c	(62)	(30)
Receipts due to the Consolidated Fund which are outside the scope of the Department's activities		-	-
Receipt of amounts due from the Consolidated Fund		-	-
Payments of amounts due to the Consolidated Fund		(315)	(123)
Financing	21d	24,013	24,000
Increase/(decrease) in cash in the period	21e	179	(210)

The notes on pages 27 to 48 form part of these accounts.

Statement of Operating Costs by Departmental Aim and Objectives

for the period ended 31 March 2007

	2006-07			2005-06		
	£'000			£'000		
	Gross	Income	Net	Gross	Income	Net
Aim:						
Objective 1	33,920	154	33,766	31,245	325	30,920
Net operating costs	33,920	154	33,766	31,245	325	30,920

The Department's objectives were as follows:

- Objective 1 Remunerating and supporting the Members of the Assembly in discharging their duties in the constituencies, in the Assembly and elsewhere, the costs of general administration including staff costs, general expenses and equipment, accommodation, other services and associated non-cash items.

See Note 22

The Northern Ireland Assembly - Annual Report and Accounts 2006-2007**Notes to the Assembly's resource accounts****1. Statement of accounting policies**

These financial statements have been prepared in accordance with the 2006-2007 Government Financial Reporting Manual (FReM) issued by DFP. The accounting policies adopted by the Northern Ireland Assembly follow UK Generally Accepted Accounting Practice for companies (UK GAAP) to the extent that it is meaningful and appropriate to the public sector.

In addition to the primary statements prepared under UK GAAP, the FReM also requires the Northern Ireland Assembly to prepare two additional statements. The *Statement of Parliamentary Supply* and supporting notes show outturn against Estimate in terms of the net resource requirement and the net cash requirement. The consolidated *Statement of Operating Cost by Departmental Aim and Objectives* and supporting notes analyse the Assembly's income and expenditure by objectives.

Where FReM permits a choice of accounting policy, the accounting policy which has been 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 Northern Ireland Assembly's accounting policies have been applied consistently in dealing with items considered material in relation to the accounts.

1.1 Accounting convention

These accounts have been prepared under the historical cost convention modified to account for the revaluation of fixed assets, and stocks where material, at their value to the business by reference to their current costs.

1.2 Going Concern

Although the Northern Ireland Assembly was suspended for the entirety of the 2006-2007 financial year, its Members remained in office and continued to carry out a range of responsibilities. Consequently, the Assembly Secretariat continued to deliver services to Members, political parties and the public and the Northern Ireland Assembly continued to operate as a going concern. The restoration of the Assembly on 8 May 2007 confirms the appropriateness of the preparation of the financial statements for 2006-2007 on the going concern basis.

1.3 Tangible fixed assets

The Department of Finance and Personnel holds legal title to Parliament Buildings. However, under the accounting requirements of FRS5 'Reporting the substance of transactions' the Northern Ireland Assembly is the beneficial owner of Parliament Buildings and as such recognises the property as an asset on its balance sheet. The building has been restated at current replacement cost using a professional valuation. This exercise is to be repeated every five years with appropriate interim valuations to be used in the intervening years.

Other fixed assets are capitalised at their cost of acquisition and installation and are revalued annually by reference to appropriate indices compiled by the Office for

National Statistics. The threshold for capitalisation as a fixed asset is £500 for IT equipment and £1,000 for all other assets.

Assets are pooled where there are a large number of a certain type of asset, which, if treated singly, would fall below the capitalisation threshold, but which, if aggregated, have a value exceeding £1,000. The threshold for capitalisation of these assets is £250. Assets which have been pooled include computer hardware and office equipment. Depreciation on the value of these assets is charged to the operating account.

1.4 Heritage assets

Heritage assets are those that “are intended to be preserved in trust for future generations because of their cultural, environmental and historical associations”. Heritage assets generally display the following characteristics:

- their value is unlikely to be fully reflected in a financial value derived from price;
- there are severe restrictions on disposal;
- they may require significant maintenance expenditure so that they can continue to be enjoyed by future generations;
- they are often irreplaceable, and their value may increase over time even if their physical condition deteriorates; and
- their life is measured in hundreds of years.

In accordance with FReM, non-operational heritage assets are not capitalised. Operational heritage assets are valued and incorporated within the fixed asset register as at 1.2 above.

1.5 Donated assets

These are assets donated by third parties, either by gift of the assets or funds to buy the asset. Donated tangible fixed assets are capitalised at their current value on receipt, and this value is credited to the donated asset reserve, which is included in the general reserves fund. Subsequent revaluations are also taken to this reserve. Each year, an amount equal to the depreciation charge on the asset is released from the donated asset reserve to the operating cost statement.

1.6 Depreciation

Tangible fixed assets are depreciated at rates calculated to write them down to estimated residual value on a straight-line basis over their estimated useful lives. No depreciation is provided on freehold land and items for collections since they have unlimited or very long estimated useful lives. The principal annual rates used for depreciation purposes are:

	%
Land & buildings	2
Information technology	25
Office equipment	20
Furniture & fittings	10

1.7 Operating income

Operating income is income that relates directly to the operating activities of the

Northern Ireland Assembly. It comprises:

- sale of souvenir stock;
- public telephone calls;
- stationery - recovery of cost;
- postage - recovery of cost; and
- recoupment of salary costs of staff seconded to other public sector bodies during suspension.

This includes both accruing resources of the Vote and income to the Consolidated Fund that DFP has agreed should be treated as operating income.

1.8 Administration and programme expenditure

The operating cost statement is analysed between administration and programme costs. For the Northern Ireland Assembly all costs incurred are programme costs, incorporating payments of allowances and other disbursements by the Assembly.

1.9 Capital charge

A charge, reflecting the cost of capital utilised by the Northern Ireland Assembly, is included in the 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 donated assets, cash balances within the Civil Service pool at the Northern Bank and the amount due to the Consolidated Fund where the charge is nil.

1.10 Foreign exchange

Transactions which are denominated in a foreign currency are translated into sterling at the exchange rate ruling on the date of each transaction.

1.11 Pensions

Present and past employees are covered by the provisions of the Principal Civil Service Pension Scheme NI (PCSPS (NI)). This defined benefit scheme is unfunded and is non-contributory except in respect of dependants' benefits. The Assembly 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 (NI) of amounts calculated on an accruing basis. Liability for payment of future benefits is a charge on the PCSPS (NI).

Pension benefits for the Members are provided through the Assembly Members' Pension Scheme. This scheme is a statutory scheme, which provides benefits on a "final salary" basis at a normal retirement age of 65 (or age 60, if reckonable service is more than 20 years, with a sliding scale from 60 to 65). Members pay contributions of 6% of pensionable salary, including Office Holder's salary. All pensions increase in line with the Retail Price Index once in payment.

1.12 Early departure costs

The Northern Ireland Assembly is required to meet the additional cost of benefits beyond the normal PCSPS (NI) benefits in respect of employees who retire early. The Assembly provides in full for this cost when the early retirement programme has been announced and is binding on the Assembly. The Assembly may, 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 amount provided is shown net of any such payments.

As confirmed with the Assembly Personnel Office, no liability exists for the year ended 31 March 2007.

1.13 Provisions

The Northern Ireland Assembly provides for legal or constructive obligations which are of uncertain timing or amount at the balance sheet date on the basis of the best estimate of the expenditure required to settle the obligation. Where the effect of the time value of money is significant, the estimated risk-adjusted cash flows are normally discounted using the Treasury discount rate of 3.5% in real terms. However, the discount rate used for the provision for pension costs was 1.9% p.a. reflecting the real yields experienced in the bond markets (see Note 18).

1.14 Contingent liabilities

In addition to contingent liabilities disclosed in accordance with FRS12, the Assembly discloses for parliamentary reporting and accountability purposes certain contingent liabilities where the likelihood of a transfer of economic benefit is remote. These comprise:

- Items over £250,000 (or lower where required by specific statute) that do not arise in the normal course of business and which are reported to Parliament by Assembly Minute prior to the Assembly entering into the arrangement;
- All items (whether or not they arise in the normal course of business) over £250,000 (or lower where required by specific statute or where material in the context of resource accounts) which are required by the FReM to be noted in the resource accounts.

Where the time value of money is material, contingent liabilities which are required to be disclosed under FRS12 are stated at discounted amounts and the amount reported to Parliament separately noted. Contingent liabilities that are not required to be disclosed by FRS 12 are stated at the amounts reported to Parliament.

1.15 Value added tax

In the Northern Ireland Assembly output tax generally does not apply and input tax is recovered on a monthly basis from DFP. Where input tax is recoverable, the amounts are stated net of vat.

1.16 Leases

Where substantially all risks and rewards of ownership of a leased asset are borne by the Assembly, the asset is recorded as a tangible fixed asset and a debt is recorded to the lesser for the minimum lease payments discounted by the interest rate implicit in the leases. The interest element of the finance lease payment is charged to the Operating Cost Statement over the period of the lease at a constant rate in relation to

the balance outstanding. Other leases are regarded as operating leases and the rentals are charged to the Operating Cost Statement on a straight-line basis over the term of the leases.

2 Analysis of net resource outturn by section

	Outturn					2006-07	2005-06	Prior Year Outturn	
	Admin.	Other Current	Grants	Gross resource expenditure	ARs	Net Total	£000		£000
						Estimate			
						Net Total	Net total outturn compared with Estimate		
Request for Resources 1	-		-						
NI Assembly	-	33,920	-		(120)	33,800	34,656	856	31,235
Resource Outturn	-	33,920	-		(120)	33,800	34,656	856	31,235

The variance between Estimate and Outturn can be explained as follows. The net resource underspend of £0.856 million represents 2.5% of the Spring Supplementary Estimate of £34.656 million and comprises a cash underspend of £2.741 million and a non-cash overspend of £1.885 million. The cash underspend arose from underspends on staff salaries, Members' costs and Assembly Secretariat administrative expenditure. There was also a retention of funds prior to the Spring Supplementary Estimate to provide cover for the forecasting uncertainties associated with the March 2007 election. The non-cash overspend arose as a result of a higher than anticipated movement on provisions for Members' pension costs.

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

Key to Request for Resources and Sections

Request for resources 1 – Remunerating and supporting Members of the Assembly in discharging their duties in the constituencies, in the Assembly and elsewhere, the costs of general administration including staff costs, general expenses and equipment, accommodation, other services and associated non-cash items.

3 Reconciliation of outturn to net operating cost and against Administration Budget

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

	Note	Outturn	Supply Estimate	2006-07 £'000 Outturn Compared With Estimate	2005-06 £'000 Outturn
Net Resource Outturn	2	33,800	34,656	856	31,235
Non-supply income (CFERs)	5	(34)	(10)	24	(315)
Non-supply Expenditure	19	-	24	24	-
Net operating cost		33,766	34,670	904	30,920

3(b) Outturn against final Administration Budget

The Northern Ireland Assembly is independent from the NI Executive for funding purposes and receives programme funding only.

4 Reconciliation of resources to cash requirement

	Note	Estimate £'000	Outturn £'000	Net Total outturn compared with Estimate: savings/(excess) £'000
Resource Outturn	2	34,656	33,800	856
Capital:				
Acquisition of fixed assets Investments	14	487	62	425
Non-operating accruing resources				
Proceeds of FA disposals				
Accruals adjustments:				
Non-cash items	10	(7,375)	(9,260)	1,885
Changes in working capital other than cash			(1,001)	1,001
Changes in creditors falling due after more than one year	17			
Use of provisions	18			
Excess cash receipts surrenderable to the Consolidated Fund	5			
Net Cash Requirement		27,768	23,602	4,166

5 Analysis of income payable to the Consolidated Fund

In addition to accruing resources, the following income relates to the Assembly and is payable to the Consolidation Fund (*cash receipts being shown in italics*).

	Note	Forecast 2006-07		Outturn 2006-07	
		Income	Receipts	Income	Receipts
Operating income and receipts - excess AR	6	-	-	32	-
Operating income & receipts not classified as AR		10	<i>10</i>	2	<i>83</i>
		10	<i>10</i>	34	<i>83</i>
Non operating income and receipts - excess ARs	7				
Other non-operating income and receipts not classified as AR	8				
Other amounts collectable on behalf of the Consolidated Fund					
Excess cash surrenderable to the Consolidated Fund	4				
Total income payable to the Consolidated Fund		10	<i>10</i>	34	<i>83</i>

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

	Note	2006-07	2005-06
		£'000	£'000
Operating income	12	154	325
Adjustments for transactions between RfRS		-	-
Gross Income		154	325
Income authorised to be Accruing Resources		(120)	(10)
Operating Income payable to the Consolidated Fund	5	34	315

7 Non-operating income – Excess AR

The Northern Ireland Assembly had no non-operating income – excess AR.

8 Non-operating income not classified as AR

The Northern Ireland Assembly had no non-operating income not classified as AR.

9 Staff numbers and related costs

Staff costs comprise:

	2006-07					2005-06
	£'000					£'000
	Total	Permanently employed staff	Members	Agency, temporary and contract staff	Special Advisors	Total
Wages and salaries	10,056	6,468	3,099	489	-	10,263
Social security costs	783	499	284	-	-	832
Other pension costs	1,745	1,118	627	-	-	1,797
Sub Total	12,584	8,085	4,010	489	-	12,892
Less recoveries in respect of outward secondments	(145)	(145)	-	-	-	(310)
Total net costs *	12,439	7,940	4,010	489	-	12,582

* Of the total, £0 has been charged to capital.

The Principal Civil Service Pension Scheme (Northern Ireland) (PCSPS (NI)) is an unfunded multi-employer defined benefit scheme but the Assembly is unable to identify its share of underlying assets and liabilities. A full actuarial valuation was carried out at 31 March 2003. Details can be found in the resource accounts of the Cabinet Office: Civil Superannuation (www.civilservice-pension.gov.uk)

For 2006-2007, contributions of £1,118,529 were paid to the PCSPS (NI) (2005-2006; £1,158,231) at one of four rates in the range 16.5 to 23.5 per cent (2005-2006; 16.5 to 23.5 per cent) of pensionable pay based on salary bands. The scheme's Actuary reviews employer contributions every four years following a full scheme valuation. The salary band and contribution rates were revised for 2005-2006 and will remain unchanged until 2008-2009. The contribution rates reflect benefits as they are accrued, not when the costs are actually incurred, and reflect past experience of the scheme.

Employees can opt to open a partnership pension account, a stakeholder pension with an employer contribution. Employers' contributions of £0 (2005-2006; £0) were paid to an appointed stakeholder pension provider. Employer contributions are age-related and range from 3 to 12.5 per cent (2005-2006; 3 to 12.5 per cent) of pensionable pay. Employers also match employee contributions up to 3 per cent of pensionable pay. In addition, employer contributions of £0 (2005-2006; £0), 0.8 per cent of pensionable pay were payable to the PCSPS (NI) to cover the cost of the future provision of lump sum benefits on death in service and ill health retirement of these employees. Contributions paid due to partnership pension providers at the balance sheet date were nil. Contributions prepaid at that date were nil.

No persons (2005-2006; 0 persons) retired early on ill-health grounds; the total additional accrued pension liabilities in the year amounted to £0 (2005-2006; £0).

Pension benefits for the Members are provided through the Assembly Members' Pension Scheme. This scheme is a statutory scheme, which provides benefits on a "final salary" basis at a normal retirement age of 65 (or age 60, if reckonable service is more than 20 years, with a sliding scale from 60 to 65). Members pay contributions of 6% of pensionable salary, including Office Holder's salary. All pensions increase in line with the Retail Price Index once in payment. There is a separate scheme statement for the Assembly Members' Pension Scheme. The rules of the Assembly Members' Pension Scheme require the employer to meet the balance of the cost of providing the benefits as recommended by the actuary from time to time. There is currently a liability of £3,000,000, and this is provided for in the accounts in line with FReM and FRS 17. The rate used to discount scheme liabilities is 1.9%

For 2006-2007, contributions of £626,697 (2005-2006; £622,538) were paid to the Assembly Members' Pension Scheme. Contributions were at a rate of 22.6% (2005-2006; 21.3%) of pensionable pay, as determined by the Government Actuary and advised by the Treasury.

Average number of persons employed

The average number of whole-time equivalent persons employed during the year was as follows.

Objective	2006-07					2005-06
	Total	Permanent staff	Members	Agency, temporary and contract staff	Special Advisers	Number
1	385	252	108	25	-	371
Total	385	252	108	25	-	371

During 2006-2007, an average of 35 staff (2005-2006: 93) were out-posted to other Government Departments.

The Northern Ireland Assembly does employ any staff exclusively for capital projects.

10 Programme Costs

		2006-07 £'000	2005-06 £'000
	Note		
Payments to Members			
Office Cost Allowance		4,927	5,022
Members' winding-up costs		553	-
Other Members' costs		810	776
Party Allowance		935	727
Other Costs			
Premises		915	893
Office running costs		660	584
Contracted services		2,038	2,049
Repairs & maintenance		641	1,447
Staff travel, subsistence and training		181	304
Miscellaneous expenses		411	273
Rentals under operating leases		5	5
Total cash items		12,076	12,080
Non-cash items			
Depreciation	14	2,560	2,535
Permanent diminution of fixed assets	14	6	5
Cost of capital charge		4,484	4,298
Miscellaneous notional charges		3	4
Auditor's remuneration and expenses (notional)		35	33
Unwinding of discount on provisions	18	56	28
Provisions: provided in year	18	2,116	(630)
Total non-cash items		9,260	6,273
Total		21,336	18,353

11 Programme Expenditure

All costs incurred by the Northern Ireland Assembly are programme costs, incorporating payments of allowances and other disbursements by the Assembly (see note 1.8).

12 Income

		2006-07 £'000	2005-06 £'000
	RfR 1	Total	Total
Recoupment of salaries	145	145	310
Other Income	9	9	15
Total	154	154	325

13 Analysis of net operating cost by spending body

	£'000	2006-07 £'000	2005-06 £'000
	Estimate	Outturn	Outturn
Spending body:			
NI Assembly	34,670	33,766	30,920
Net Operating Cost	34,670	33,766	30,920

14 Tangible fixed assets

	Land & buildings £'000	Information technology £'000	Office equipment £'000	Furniture & fittings £'000	Total £'000
Cost or valuation					
At 1 April 2006	126,444	868	1,049	1,924	130,285
Additions	-	23	-	39	62
Disposals	-	-	(6)	-	(6)
Revaluations	9,634	(6)	(3)	34	9,659
At 31 March 2007	136,078	885	1,040	1,997	140,000
Depreciation					
At 1 April 2006	0	830	1,049	1,294	3,173
Charged in year	2,322	15	-	223	2,560
Revaluation	(2,322)	-	-	-	(2,322)
Indexation	-	(2)	(3)	24	19
Disposals	-	-	(6)	-	(6)
At 31 March 2007	0	843	1,040	1,540	3,423
Net book value					
At 31 March 2007	136,078	42	0	457	136,577
At 31 March 2006	126,444	38	0	630	127,112
Asset financing					
Owned	136,078	42	0	457	136,577
Financed leased	-	-	-	-	-
On-balance sheet PFI contracts	-	-	-	-	-
Net book value at 31 March 2007	136,078	42	0	457	136,577

Parliament Buildings, Ormiston House and land were professionally valued. The Valuation and Lands Agency, in accordance with the RICS *Appraisal and Valuation Manual*, carried out the valuation in March 2007. Other tangible fixed assets are valued using indices reflecting the year-end position obtained from the Office for National Statistics.

Donated assets with a net book value of £1,000 are included under Furniture & fittings.

15 Debtors

15(a) Analysis by type

	2006-07 £'000	2005-06 £'000
Amounts falling due within one year:		
Value Added Tax	143	92
Prepayments and accrued income	48	63
Sundry debtors	58	99
Amounts due from the Consolidated Fund in respect of supply	-	13
	249	267
Amounts falling due after more than one year:	0	0

Included within sundry debtors is £31,755 (2005-2006; £81,158) that will be due to the Consolidated Fund once the debts have been collected.

15(b) Intra-Government Balances

	Amounts falling due within one year £'000 2006-07	Amounts falling due within one year £'000 2005-06
Balances with other central government bodies	183	185
Subtotal: intra-governmental balances	183	185
Balances with bodies external to government	66	82
Total debtors at 31 March	249	267

16 Cash at bank and in hand

	2006-07 £'000	2005-06 £'000
Balance at 1 April	222	432
Net change in cash balances	179	(210)
Balance at 31 March	401	222
The balances at 31 March were held at Commercial banks and cash in hand	401	222

17 Creditors**17(a) Analysis by type**

	2006-07 £'000	2005-06 £'000
Amounts falling due within one year:		
Other taxation and social security	126	252
Other creditors	43	11
Accruals and deferred income	2,741	1,602
Amounts issued from the Consolidated Fund for supply but not spent at year end	398	0
Consolidated Fund extra receipts due to be paid to the Consolidated Fund:		
Received	2	234
Receivable	32	81
	3,342	2,180
Amounts falling due after more than one year:	0	0

Accruals and deferred income relate to both Member's Office Costs Allowances and the Assembly Secretariat.

17(b) Intra-Government Balances

	Amounts falling due within one year £'000 2006-07	Amounts falling due within one year £'000 2005-06
Balances with other central government bodies	1,852	1,531
Subtotal: intra-governmental balances	1,852	1,531
Balances with bodies external to government	1,490	649
Total creditors at 31 March	3,342	2,180

18 Provisions for liabilities and charges

	Pension costs £'000	Total £'000
Balance at 1 April 2006	828	828
Provided in the year	116	116
Arising due to changes in the discount factor	2,000	2,000
Provision not required written back	-	-
Provision utilised in the year	-	-
Unwinding of discount	56	56
Balance at 31 March 2007	3,000	3,000

18.1 Pension Costs

Pension benefits for Assembly Members are provided through the Assembly Members' Pension Scheme. This scheme is a statutory scheme, which provides benefits on a "final salary" basis at a normal retirement age of 65 (or age 60, if reckonable service is more than 20 years, with a sliding scale from 60 to 65). The rules of the Scheme require the employer to meet the balance of the cost of providing the benefits as recommended by the actuary from time to time. There is a liability of £3.0 million and, in accordance with FReM and FRS 17, this has been provided for in the 2006-2007 financial year. The value of £3.0 million was estimated by the Government Actuary's Department and represents the excess of the Scheme's liabilities over its assets at the Balance Sheet date. The Actuary used a discount factor of 1.9% to establish the present value of the future obligation. This rate was advised by the Financial Reporting Advisory Board for use in the UK public sector, reflecting the real yields experienced in the bond markets.

19 General Fund

The General Fund represents the total assets less liabilities of the Assembly, to the extent that the total is not represented by other reserves and financing items.

	2006-07	2005-06
	£'000	£'000
Balance at 1 April	100,520	103,014
Net Parliamentary funding:		
Draw Down	24,000	24,000
Deemed Supply	-	363
Year end adjustment		
Supply Debtor (Creditor) - current year	(398)	13
Net Transfer from Operating Activities		
Net Operating Cost	(33,766)	(30,920)
CFERS repayable to Consolidated Fund	(34)	(315)
Non Cash Charges		
Cost of Capital	4,484	4,298
Auditors' Remuneration	35	33
Other non-cash charges	2	4
Transfer from Revaluation Reserve	48	30
Balance at 31 March	94,891	100,520

20 Reserves**20(a) Revaluation Reserve**

The revaluation reserve reflects the unrealised element of the cumulative balance of indexation and revaluation adjustments (excluding donated assets).

	2006-07	2005-06
	£'000	£'000
Balance at 1 April	24,071	17,422
Arising on revaluation during the year	11,970	6,679
Transferred to general fund in respect of realised element of revaluation reserve	(48)	(30)
Balance at 31 March	35,993	24,071

20(b) Donated Asset Reserve

The donated asset reserve reflects the net book value of assets donated to the Assembly

	2006-07 £'000	2005-06 £'000
Balance at 1 April	2	2
Additions during the year	-	-
Revaluations	-	-
Release to Operating Cost Statement	1	-
Balance at 31 March	1	2

21 Notes to the Cash Flow Statement**21(a) Reconciliation of operating cost to operating cash flows**

		2006-07 £'000	2005-06 £'000
	Note		
Net operating cost	13	(33,766)	(30,920)
Adjustments for non-cash transactions	10	9,260	6,273
(Increase)/Decrease in Debtors		17	102
less movements in debtors relating to items not passing through the OCS		(13)	13
Increase/(Decrease) in Creditors		1,162	305
less movements in creditors relating to items not passing through the OCS		(117)	170
Use of provisions	18	-	-
Net cash outflow from operating activities		(23,457)	(24,057)

21(b) Analysis of capital expenditure and financial investment

		2006-07 £'000	2005-06 £'000
	Note		
Tangible fixed asset additions	14	62	30
Net cash outflow from investing activities		62	30

21(c) Analysis of capital expenditure and financial investment by Request for Resources

	Capital Expenditure £'000	Loans, etc £'000	Accruing Resources £'000	Net Total £'000
Request for Resources 1	62	-	-	62
Total 2006-07	62	-	-	62
Total 2005-06	30	-	-	30

21(d) Analysis of financing

	2006-07 £'000	2005-06 £'000
	Note	
From the Consolidated Fund (Supply) - current year	19	24,000
From the Consolidated Fund (Supply) - prior year		13
Net financing	24,013	24,000

21(e) Reconciliation of Net Cash Requirement to increase/(decrease) in cash

	2006-07 £'000	2005-06 £'000
	Note	
Net cash requirement	4	23,602
From the Consolidated Fund (Supply) - current year		(24,000)
From the Consolidated Fund (Supply) - prior year		(13)
Amounts due to the Consolidated Fund received in a prior year and paid over		234
Amounts due to the Consolidated Fund received and not paid over		(2)
Adjustment in respect of Supply balances		-
(Increase)/Decrease in cash	(179)	210

22. Notes to the Statement of Operating Costs by Departmental Aim and Objectives

The Northern Ireland Assembly is independent from the Executive for funding purposes and receives programme funding only.

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

	2006-07	2005-06
	£'000	£'000
Objective 1	33,766	30,920

Capital employed by NI Assembly by Aim and Objectives at 31 March 2007

	2006-07	2005-06
	£'000	£'000
Objective 1	130,885	124,593

23 Capital commitments

Capital expenditure authorised at 31 March 2007 was as follows:

	2006-07	2005-06
	£'000	£'000
Authorised and committed	93	-
Authorised but not committed	1,080	-
As at 31 March	1,173	

24 Commitments under leases

There were no such commitments at 31 March 2007.

25 Commitments under PFI contracts

There were no such commitments at 31 March 2007

26. Other financial commitments

The Assembly has entered into non-cancellable contracts (which are not leases or PFI contracts), for a wide range of services and maintenance. The payments to which the Assembly is committed during 2006-2007, analysed by the period during which the commitment expires, are as follows.

	2006-07 £'000	2005-06 £'000
Expiry within 1 year	296	202
Expiry within 2-5 years	5,977	1,090
Expiry thereafter	-	-
	6,273	1,292

27 Financial instruments

The Northern Ireland Assembly, because of the largely non-trading nature of its activities and the way Government departments are financed, is not exposed to the degree of financial risk faced by business entities. The Assembly has no powers to borrow or invest surplus funds. Financial assets and liabilities are generated by the day-to-day operational activities and are not held to change the risks faced in undertaking its activities.

Liquidity risk

The Assembly's net revenue resource requirements are financed by resources voted annually by Parliament, as is its capital expenditure. It is therefore, not exposed to significant liquidity risks.

Interest rate risk

The Assembly's financial assets and liabilities carry nil or fixed rates of interest and it is therefore not exposed to significant interest rate risk.

Foreign currency risk

The Assembly's exposure to foreign currency risk is not significant. There is no foreign currency income, and foreign currency expenditure is less than 2% of total expenditure.

Fair values

Set out below is a comparison by category of book values and fair values of the Assembly's financial assets and liabilities as at 31 March 2007.

	Book value	Fair value	Basis of fair valuation
	£'000	£'000	
Primary financial instruments			
Financial assets:			
Cash at bank	401	401	
Financial liabilities:			
Provisions	3,000	3,000	(a)

Note

- (a) Fair value is not significantly different from book value since, in the calculation of book value, the expected cash flows have been discounted by the real yields experienced in the bond markets (currently 1.9%), to establish the present value of the future obligation.

28 Contingent liabilities disclosed under FRS12

The Northern Ireland Assembly Commission is considering taking forward an equal pay audit in line with the Equality Commission for Northern Ireland's *Code of Practice on Equal Pay 2003* in respect of directly recruited staff. In advance of the completion of this exercise it is not possible to accurately estimate the value of any potential liability that might arise. There is a small number of existing equal pay queries that may result in litigation. As yet, it is not possible to estimate any potential liability that may arise from these cases.

29 Contingent liabilities not required to be disclosed under FRS12 but included for parliamentary reporting and accountability purposes

There were no contingent liabilities at 31 March 2007.

30 Losses and special payments

There have been no losses or special payments.

31 Related-party transactions

The Northern Ireland Assembly is independent from the Executive for funding purposes. It has a number of transactions with the Executive and with other Government departments and public bodies. Most of these transactions have been with the Department of Finance and Personnel and one of its agencies (Business Development Services).

Related party transactions during the financial year with DFP relate to the utilisation of their call-off contracts, for example, for the provision of security and the Dial Network. None of the post-holders within the Assembly holds any post within DFP.

None of the Members, key managerial staff or other related parties has undertaken any

material transactions with the Northern Ireland Assembly during the year.

32 Entities within the Assembly boundary

The Northern Ireland Assembly does not currently support any agencies, non-departmental bodies (NDPBs) or trading funds.

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