

SCHOOL STANDARDS AND FRAMEWORK ACT 1998

Account, prepared pursuant to Schedule 1, para 7(1) of the School Standards and Framework Act 1998, of the South East England Virtual Education Action Zone for the period ended 2 April 2005, together with the Comptroller and Auditor General's Certificate and Report thereon. (In continuation of House of Commons Paper No. 1197 of 2003-2004)

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

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# South East England Virtual Education Action Zone Account 1 April 2004 to 2 April 2005

ORDERED BY THE HOUSE OF COMMONS TO BE PRINTED 19 JULY 2005

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## Legal and Administrative Information

### Trustees

Hannah Edmonds  
Steve Gleason  
Ian Foster  
Simon Narracott  
Sonia Sault  
Rosemary Raeburn-Smith  
Colin Thompson  
Elaine Fletcher  
Richard Walters  
Graham Salkeld  
Betsy Johnstone  
Angela Woodley (resigned 30 September 2004)  
Darren McNaughton (appointed 1 October 2004)  
Robert Wingarde  
Mike Histed  
Christopher Hillier (Vice-Chairman)  
Anne Clements  
Robin Stern  
Brian Gant (Chairman)  
Derrick Fairbrother  
Jerry Glazier  
Jeff Hart  
Jane Allen  
Peter Robinson  
Andrew Ferrier

Castlecombe Primary School  
Clare House School  
Greensward College  
Hayes Primary School  
Katherine Semar Infant School  
Katherine Semar Junior School  
Kelsey Park School  
King Harold School  
Langley Park School for Girls  
Leverton Junior School  
Malcolm Primary School  
Mottingham Primary School  
Mottingham Primary School  
Mountfitchet High School  
Princes Plain Primary School  
Ravens Wood School  
Ravensbourne School  
Saffron Walden County High  
Sir Charles Lucas Arts College  
St Anne's Primary School  
National Union of Teachers  
DfES  
Connexions  
Bromley LEA  
SEEVEAZ, ICT & Learning Technologies Manager

### Finance sub-committee

Angela Woodley (resigned 30 September 2004)  
Betsy Johnstone (appointed 1 October 2004)  
Brian Gant  
Jan Sage  
Richard Harknett  
Jenny Burgess  
Merril Haeusler  
Chris Callaghan

### EAZ Office

Zone Director – Merrill Haeusler  
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### Innovations sub-committee

Hannah Edmonds  
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Anne Clements

### Auditors

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### ICT Sub-Committee

Andrew Ferrier  
Jerry Glazier  
Peter Robinson

### Bankers

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### Secretary

Anne Simpson

# Report of the Trustees

The Trustees present their report and the audited financial statements for the period ended 2 April 2005.

## Constitution and principal activities

The South East England Action Forum is a corporate body and exempt charity established on 1 April 2000 under the 1998 School Standards and Framework Act. The Forum does not have a share capital. This Act and its associated regulations are the primary governing documents of the Forum. Trustees of the Forum are nominated by the Governing Bodies of SEEVEAZ's 20 partner schools.

The principal activity of the Forum is to oversee the activity of SEEVEAZ in its role to improve standards in schools.

For 2004-2005 the Zone was not required to develop an Action Plan. However, the Forum monitored its work through the Director who established an overview for the final year – all activity being approved by Forum

- for students, in Year 5 SEEVEAZ will continue to provide every student with the technological means to communicate, learn and respond to information using ICT, including on-line learning, links within schools between home and school, student leadership opportunities and engage students in monitoring and evaluating their own progress. SEEVEAZ will also continue to improve the quality of teaching, supporting the least able and challenging those capable of higher achievement; it aims to improve the literacy and numeracy of students in Zone primary and secondary schools, and implement curriculum and teaching/learning strategies to engage students and foster their interest in learning, and thus improve their attendance. The final year was seen as one where these initiatives were embedded into the school and classroom;
- for teachers, using the technology provided, ensure the most efficient use of time for administrative tasks and enhance delivery of the curriculum. SEEVEAZ will continue to provide high quality professional development and training for teachers. These activities have been of high quality and well received;
- for Headteachers (including school leaders) SEEVEAZ will continue with the provision of world-class professional development; build upon the strong collegiality between Headteachers consolidating the sharing of resources, programmes and ideas. Headteachers see the final year as one which becomes a time to ensure the work of SEEVEAZ is embedded and supported; and
- for schools SEEVEAZ will embed a technological infrastructure allowing instant on-line communication within and between schools. Schools will identify priorities and the majority of funding will be allocated to individual school need.

As the Zone has developed momentum its potential to impact on an array of stakeholders has been significant. The challenge continues to ensure the pledges become reality by capitalising on the very generous sponsorship offered by business and industry groups and involving all parties in the Zone's direction and implementation of projects that will forward their ideas to reality. This year the schools will complete the final report and an overall report on the impact of SEEVEAZ will be published.

## Future prospects

Under the 1998 School Standards and Framework Act the Education Action Zone was given a statutory life of no more than five years. As this period was completed on 2 April 2005 the Secretary of State for Education and Skills has passed an order closing the Zone with effect from this date.

## Going concern

In view of the cessation of the Forum's activities on 2 April 2005 the Trustees no longer consider the preparation of the accounts on a going concern basis to be appropriate. Upon closure the Zone's assets and liabilities have been transferred to Zone schools at net book value. No adjustments have been necessary to the net book values of assets held immediately prior to closure.

## Organisation and objectives

The sole activity of the Forum is the operation of the South East England Virtual Education Action Zone. The operational management structure of SEEVEAZ comprises the Zone Director, a Professional Assistant and a Finance Officer. These posts constitute the SEEVEAZ Management Team that report to the Forum and its associated sub-committees. The team is lean to ensure that maximum funding is given to the schools.

**Professional Board:** The Board comprises the Headteacher of each partner school and the Zone Director. It has met to monitor and evaluate existing Zone projects as they relate to their individual schools and across Zone. This year the Professional Board focused its activity on winding down the programmes and embedding the transformation to an Excellence Cluster.

**Executive:** The Executive Committee comprises four Secondary Headteachers and three Primary Headteachers. Its role is to provide recommendations to the full Professional Board and resolve any issues arising from Board meetings. It is chaired by a nominee of the group, currently a Secondary Headteacher.

This year the Action Forum has one sub-committee to which it devolves financial management responsibilities when and where appropriate.

**Finance Sub-Committee:** This committee comprises the Zone Director, the Chairman of the Forum, one other Forum representative (who acts as Chairman of the sub-committee) and all cheque signatories (Jan Sage, Headteacher, Langley Park School for Girls, Richard Harknett, Headteacher, Kelsey Park School, Jane Gilmour, Headteacher, Katherine Semar Infant School). It takes responsibility for the day-to-day financial management of SEEVEAZ and reports directly to the Forum. This is an important committee, which meets on behalf of the Forum.

The committees encourage the involvement of each school in decision making at all levels.

The present Trustees of the EAZ are set out on page 2 of this report.

## Developments, activities and achievements

The Forum has now completed Year 5 of its operation. During the past twelve months of operation the Forum has successfully operated in the following areas identified in its Learning Improvement Model

### **Leadership**

SEEVEAZ has continued to support the professional development of Headteachers, Deputies and Middle Leaders. Strong collegiality between Headteachers has been established and the sharing of resources, ideas and best practice is now the norm.

The opportunity for such professional exchange between schools is demonstrating real improvement. Schools have become 'learning organisations' with a restructured and refocused approach to learning and teaching. Several SEEVEAZ Headteachers are now extending their expertise outside the Zone, both nationally and internationally. The concept of high performing schools 'twinning' with schools in challenging circumstances arose from the SEEVEAZ model of linking a range of schools in different socio-economic circumstances and with various degrees of expertise.

SEEVEAZ Headteachers are working with schools in other LEAs outside the Zone. Primary and Secondary schools are supporting schools internationally, not only through their international links but also through the provision of professional development opportunities for leadership. The focus on leadership and the spirit of disseminating our learning is now fully embedded in practice. The SEEVEAZ secondary schools as LIG schools have joined collaborative practice to share ideas.

### *Highlights this year*

- Middle Leaders Professional Development Course – a two-day programme focusing on aspects of Middle Management, Leadership, culture and change and practical ideas on middle management;
- the training of teachers in new Ofsted Inspection processes – a tailor made one-day programme that provided a valuable insight into the Ofsted inspection process;
- Leadership Conference – internationally renowned speakers gave expertise and ideas to leadership thinking; and
- Headteachers' Study Tour – highly successful.

Ofsted said: "The Zone has made good use of a number of academic partners to promote its vision and stimulate innovation by providing speakers at conferences, developing teaching and learning approaches, developing innovative teaching through video conferencing and providing training for staff in the Zone's schools".

### **Teaching**

In ensuring support to teachers for improving standards, SEEVEAZ has focused on providing high quality Professional Development opportunities and ICT resources to enhance teaching. The fifth year of the Zone has embedded the ICT infrastructure, playing a major role in supporting teachers.

### *Highlights this year*

- The provision of ICT Resources – teachers report that the laptop is a crucial administrative tool, decreasing administrative tasks and saving valuable teaching time. All schools are now wireless networked – the final platform of the ICT provision;
- increased skills and capabilities – teachers' skill levels have improved as reported by Headteachers, to a level that ensures ongoing professional expertise in the classroom; and
- professional development and training
  - SEEVEAZ is a recognised ECDL Testing Centre in partnership with Anglia Polytechnic University; and
  - skilling teachers in lesson observation – this aspect of SEEVEAZ work is reported by schools as being very significant.

### **Learning**

Five years on and with the increased confidence and enthusiasm of teachers, Headteachers and teachers are now reporting an impact on student motivation, engagement and participation. Teachers describe how the ICT used in lessons has created a different atmosphere of learning in the classroom. New ideas and programmes have been introduced to Literacy and Numeracy hours. The added focus on catering for the more able has increased the provision of booster classes or after-school/lunch classes. Teachers' increased enthusiasm for teaching is being reflected in student learning.

### *Highlights this year*

Gifted and Talented Summer School – conducted in conjunction with Professor Stephen Heppell from Anglia University. The outcome of the students' work was presented at the Victoria and Albert in December to a large public audience in the lecture theatre.

## Curriculum

Providing a rich and extensive curriculum to all students in SEEVEAZ is possible through the use of technology and through innovative delivery practices. SEEVEAZ schools are establishing exemplary classrooms and piloting innovative practice. Students are experiencing a new learning model that is helping them take responsibility for their own learning and progress.

Several Secondary schools have reshaped their curriculum delivery and altered their timetables. Strong ties between Primary and Secondary schools have been established. In particular an exemplary transition programme in Saffron Walden has changed the curriculum delivery to Key Stage (KS) 2 Post Yr 6 SATs students and changed KS3 from a three year to a two year programme.

The SEEVEAZ website and intranet houses over 100 work samples from teachers who are able to access and adopt/adapt lesson plans, schemes of work etcetera to their own purposes. KS3 extension material in English, Maths and Science is also available for teacher and student access.

## Research and development

This Network has attracted much interest and support from a range of educators both nationally and internationally. There is some very important learning beginning to emerge; learning related to the power of collegiality to solve problems and break new ground in school leadership and management; learning about the essential elements of a professional Network which make it viable and influential in change, and learning about the benefits of technology in connecting schools, teachers and students to share and explore best practice. Ofsted Inspection validates what the schools believed had occurred in the first two years of the Network's life and alludes to the cultural change taking place at both leadership level and within classrooms. The NCSL and DEMOS have researched the Zone and both reports are highly supportive. The collaboration is seen as one which is very successful.

A study commissioned by the National College for School Leadership researched the following issues related to the SEEVEAZ Network

- what are the characteristics which are essential to the success of a strong, viable and sustainable Professional Learning Network?
- how is initial and continuing commitment secured and maintained?
- how is sustainability within an ever-changing climate ensured and strengthened?
- what are the issues that threaten the sustainability of the Network? How are they addressed and overcome?
- what are the benefits to schools and students in working together in a collegiate climate in order to secure sustainability?
- what are the perceived benefits for those involved in the network to secure outcomes?

This research captures our learning into a case study which is active and viable and which can contribute to the research base in this field. Preliminary findings from our experience indicate that such a Network has contributed significantly to leadership and school improvement. To articulate this clearly as a case study, and provide an evidence base that can be shared, has the potential to influence and support emerging networks.

## Operating and financial review

These accounts have been prepared in compliance with the current statutory requirements and with the Forum's governing documents - the Action Plan and current Financial Regulations.

Most of the EAZ's income is obtained from the Department for Education and Skills (DfES) in the form of recurrent grants the use of which is restricted to particular purposes. The grants received during 2004-2005 and the associated expenditure is shown as restricted funds in the Statement of Financial Activities.



During 2004-2005 the EAZ also received other restricted grants from the DfES, the details of which are in note 3. These donations have been given to the EAZ to assist it to achieve its Action Plan and have been fully expended.

Expenditure for the period was covered by grants from the DfES and other income and the deficit of incoming resources over expenditure for the 12 months was £64,000.

Funding of £53,900 was received for Aim Higher projects.

At 2 April 2005 the net book value of fixed assets was £nil and movements in tangible fixed assets are shown in note 13 to the financial statements. The assets are used exclusively for providing education and associated support services to the pupils of the EAZ.

## Fund review

When the EAZ ceased to operate on 2 April 2005 its fund balances were nil. Fund balances existing prior to this date were utilised in fulfilment of the Zone's objectives. Immediately prior to cessation £16,380 was transferred to Bromley LEA, which has been nominated as a successor body committed to overseeing any outstanding matters. To achieve its Action Plan objectives the EAZ remained dependent on the provision of grants from both the DfES and commercial sponsors.

## Disabled persons

The policy of the Forum is to support the employment of disabled persons both in the recruitment and by retention of employees who become disabled whilst in the employment of the Forum, as well as generally through training and career development.

## Post balance sheet events

The Zone ceased all activities at the end of its statutory life on 2 April 2005. At this date it transformed into the Bromley Excellence Cluster. Expenditure for the period ended 2 April 2005 included redundancy costs of £4,914 for two members of staff and early retirement benefit costs of £7,910, due to redundancy, relating to one member of staff.

## Reserves policy

The Forum cannot build up restricted reserves of DfES grant, as the Department requires that this grant should be applied in the year in which it is received. Where the Forum has earned unrestricted income (e.g. bank interest) it is the Forum's policy to apply these reserves to its programmes as outlined in the Action Plan.

## Risk management

In February 2001 the Trustees carried out a detailed analysis of the charity's activities and produced a comprehensive strategic plan setting out the major opportunities available to the charity and the risks to which it is exposed. The Trustees monitor progress against the strategic objectives set out in the plan at each Forum meeting and a comprehensive review of the plan is carried out annually. As part of this process, the Trustees have implemented a risk management strategy that comprises

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

A copy of the Risk Management Policy and Procedures is available for inspection at the Zone offices. To ensure good practice, the Policy has been reviewed by a Director of the independent Institute of Risk Management who felt that it was a conscientious and comprehensive review. The Forum believes that they have taken all reasonable steps to identify 'potential' risks. As the Forum ceased on 2 April 2005 the system of internal control reflected the requirement to identify, evaluate and mitigate the principal risks associated with closure, including

- loss of key staff;
- incorrectly prepared accounts; and
- over expenditure of budget.

## Statement on Internal Control

### a Maintenance of internal controls

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

The system of internal control established by the Forum is designed to manage rather than eliminate the risk of failure to achieve policies, aims and objectives and can therefore only provide reasonable and not absolute assurance of effectiveness. The system is based on an ongoing process designed to identify the principal risks to the achievement of Forum policies, aims and objectives, to evaluate the nature and extent of those risks and to manage them efficiently, effectively and economically.

The process has been in place for the year ended 2 April 2005 and up to the date of approval of the annual report and accounts and accords with Treasury guidance.

### b Review of controls

As Trustees, we also have responsibility for reviewing the effectiveness of the systems of internal control.

The Forum ensured the continuation of good practice achieved by the Zone by

- the separation of staff duties where possible;
- frequent communication with the Forum. Key decisions are delegated to Sub-Committees, Professional Board and Executive; and
- producing detailed minutes and ensuring regular communication between all stakeholders.

## Statement of Trustees' responsibilities for the Financial Statements

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

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

### Auditors

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

### Approval

The report of the Trustees was approved on 14 July 2005 and signed on its behalf by

*Betsy Johnstone*  
Vice-chairman

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

I certify that I have audited the financial statements on pages 13 to 27 under the School Standards and Framework Act 1998. These financial statements have been prepared under the historical cost convention as modified by the revaluation of certain fixed assets and the accounting policies set out on pages 17 and 18.

### Respective responsibilities of the Trustees and Auditor

As described on page 10 the Trustees are responsible for the preparation of the financial statements and for ensuring the regularity of financial transactions. The Trustees are also responsible for the preparation of the Trustees' Annual Report. My responsibilities, as independent auditor, are established by statute and I have regard to the standards and guidance issued by the Auditing Practices Board and the ethical guidance applicable to the auditing profession.

I report my opinion as to whether the financial statements give a true and fair view and are properly prepared in accordance with the School Standards and Framework Act 1998 and directions made thereunder by the Secretary of State for Education and Skills, whether in all material respects the expenditure and income have been applied to the purposes intended by Parliament and whether the financial transactions conform to the authorities which govern them. I also report if, in my opinion, the Trustees' Annual Report is not consistent with the financial statements, if the Forum has not kept proper accounting records, or if I have not received all the information and explanations I require for my audit.

I review whether the statement on page 9 reflects the Forum's compliance with HM Treasury's guidance 'Corporate governance: statement on the system of internal control'. I report if it does not meet the requirements specified by the Treasury, or if the statement is misleading or inconsistent with other information I am aware of from my audit of the financial statements. I am not required to consider, nor have I considered, whether the Trustees' Statement on Internal Controls covers all risks and controls. I am also not required to form an opinion on the effectiveness of the Zone's corporate governance procedures or its risk and control procedures.

### Basis of audit opinion

I conducted my audit in accordance with United Kingdom Auditing Standards issued by the Auditing Practices Board. An audit includes examination, on a test basis, of evidence relevant to the amounts, disclosures and regularity of financial transactions included in the financial statements. It also includes an assessment of the significant estimates and judgements made by the Trustees in the preparation of the financial statements, and of whether the accounting policies are appropriate to the Zone's circumstances, consistently applied and adequately disclosed.

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

Following the passing of the South East England Virtual Education Action Zone (Dissolution) Order 2005, the Zone ceased to exist with effect from 2 April 2005. Accordingly as explained in the Trustees' Report and Note 1 to the accounts, the financial statements have been prepared on the basis that the Zone is no longer a going concern. My opinion is not qualified in this respect.

## Opinion

In my opinion

- the financial statements give a true and fair view of the state of affairs of the South East England Virtual EAZ at 2 April 2005 and of its incoming resources, application of resources and cash flows for the period then ended and have been properly prepared in accordance with the School Standards and Framework Act 1998 and directions made thereunder by the Secretary of State for Education and Skills; and
- in all material respects the expenditure and income have been applied to the purposes intended by Parliament and the financial transactions conform to the authorities which govern them.

I have no observations to make on these financial statements.

*John Bourn*  
Comptroller and Auditor General

15 July 2005

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## Statement of Financial Activities for the period ended 2 April 2005

		Unrestricted funds	Restricted funds			Total Period to 2 April 2005	Total 2003-2004
	Notes	£000	DfES £000	Other £000	Fixed assets £000	£000	£000
<b>Incoming resources</b>							
DfES grants receivable	2,3	0	855	58	0	<b>913</b>	805
Other government grants receivable	4	0	0	0	0	<b>0</b>	0
Private sector contributions	5	0	0	0	0	<b>0</b>	95
Public sector contributions	5	10	0	0	0	<b>10</b>	24
Other income	6	23	0	0	0	<b>23</b>	37
Amortisation transfer		0	0	0	0	<b>0</b>	0
<b>Total incoming resources</b>		<b>33</b>	<b>855</b>	<b>58</b>	<b>0</b>	<b>946</b>	<b>961</b>
<b>Resources expended</b>							
Costs of generating funds	7	0	0	0	0	<b>0</b>	0
<b>Net incoming resources for charitable application</b>		<b>33</b>	<b>855</b>	<b>58</b>	<b>0</b>	<b>946</b>	<b>961</b>
<b>Charitable expenditure</b>							
<i>Costs in furtherance of charitable objectives</i>							
Provision of education	7	0	0	0	0	<b>0</b>	0
Education support costs	7	85	0	62	0	<b>147</b>	226
Grants payable	7	0	697	0	0	<b>697</b>	452
Management and administration	7	4	145	0	0	<b>149</b>	226
<b>Total charitable expenditure</b>		<b>89</b>	<b>842</b>	<b>62</b>	<b>0</b>	<b>993</b>	<b>904</b>
Costs of termination of operations	8	0	17	0	0	<b>17</b>	0
<b>Total resources expended</b>		<b>89</b>	<b>859</b>	<b>62</b>	<b>0</b>	<b>1,010</b>	<b>904</b>
<b>Net incoming/(outgoing) resources before transfers</b>		<b>(56)</b>	<b>(4)</b>	<b>(4)</b>	<b>0</b>	<b>(64)</b>	<b>57</b>
Transfers between funds		0	0	0	0	<b>0</b>	0
<b>Net movement in funds</b>		<b>(56)</b>	<b>(4)</b>	<b>(4)</b>	<b>0</b>	<b>(64)</b>	<b>57</b>
Fund balances brought forward at 1 April 2004		56	4	4	0	<b>64</b>	7
<b>Fund balances carried forward at 2 April 2005</b>	18,19	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>64</b>

The Statement of Financial Activities analyses all the capital and income resources and expenditures of the EAZ during the period and reconciles the movement in funds. There is no difference in the net movement of funds stated above and its historical equivalent.

All items dealt with in arriving at the Net Movement in Funds for 2004-2005 relate to discontinued operations.

Further analysis of the income and expenditure for the period is shown on page 14 and the overall financial position at the period end is summarised in the balance sheet on page 15.

The notes on pages 17 to 27 form part of these accounts.

# Income and Expenditure Account for the period ended 2 April 2005

	Notes	Period to 2 April 2005 £000	2003-2004 £000
<b>Income</b>			
DfES EAZ recurrent grant	2	855	750
DfES EAZ fixed asset grant	2	0	0
Other DfES grants	3	58	55
Other government grants	4	0	0
Private sector contributions	5	0	95
Public sector contributions	5	10	24
Other income	6	23	37
Amortisation/deferred income		0	0
<b>Total income</b>		<b>946</b>	961
<b>Charitable expenditure</b>			
DfES EAZ grant expenditure	7	842	746
Other DfES grant expenditure	7	62	51
Other government grant expenditure	7	0	0
Depreciation	7	0	0
Other expenditure	7	89	107
<b>Total charitable expenditure</b>		<b>993</b>	904
Costs of generating funds	7	0	0
Costs of termination of operations	7	17	0
<b>Total resources expended</b>		<b>1,010</b>	904
<b>Excess of income over expenditure</b>		<b>(64)</b>	57
<b>Net transfers to/from funds</b>			
DfES EAZ fund	18	(4)	4
Other restricted funds	18	(4)	4
Unrestricted funds	19	(56)	49
<b>Net movement in funds</b>		<b>(64)</b>	57

The Income and Expenditure account is derived from the Statement of Financial Activities on page 13 which, together with the notes to the accounts on pages 17 to 27 provide full information on the movements during the period on all the funds of the Forum.

All items dealt with in arriving at the excess of income over expenditure for 2004-2005 relate to discontinued operations.

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



## Balance Sheet as at 2 April 2005

		2 April 2005	31 March 2004
	Notes	£000	£000
<b>Fixed assets</b>			
Tangible assets	13	<u>0</u>	<u>0</u>
		<b>0</b>	<b>0</b>
<b>Current assets</b>			
Debtors	15	<b>0</b>	18
Cash at bank and in hand		<u>0</u>	<u>66</u>
		<b>0</b>	<b>84</b>
Creditors: amounts falling due within one year	16	<u>0</u>	<u>20</u>
<b>Net current assets</b>		<b>0</b>	<b>64</b>
<b>Net assets</b>		<b>0</b>	<b>64</b>
<b>Funds</b>			
Restricted funds	18	<b>0</b>	8
Unrestricted funds	19	<u>0</u>	<u>56</u>
		<b>0</b>	<b>64</b>

The financial statements were approved by the Forum on 14 July 2005 and signed on its behalf by

*Betsy Johnstone*  
Vice-chairman

*The notes on pages 17 to 27 form part of these accounts.*

## Cash Flow Statement for the period ended 2 April 2005

	Note	Period to 2 April 2005 £000	2003-2004 £000
<b>Operating activities</b>			
<i>Receipts</i>			
Recurrent EAZ grant received from DfES		855	750
Capital grant from DfES		0	0
Other DfES grants		58	55
Receipts from central or local government		0	0
Private sector sponsorship		0	0
Public sector sponsorship		0	24
Other receipts		30	32
		<u>943</u>	<u>861</u>
<i>Payments</i>			
Staff costs		130	183
Other cash payments		882	700
<b>Net cash outflow from operating activities</b>	23	<b>(69)</b>	<b>(22)</b>
<b>Returns on investments and servicing of finance</b>			
Interest received		3	3
Interest paid		0	0
		<u>3</u>	<u>3</u>
<b>Capital expenditure</b>			
Purchase of tangible fixed assets		0	0
Receipts from sale of tangible fixed assets		0	0
Transfer of tangible fixed assets to schools		0	0
		<u>0</u>	<u>0</u>
<b>Financing</b>			
Deferred grant received		0	0
		<u>0</u>	<u>0</u>
<b>Decrease in cash in the period</b>		<b>(66)</b>	<b>(19)</b>

The notes on pages 17 to 27 form part of these accounts.

# Notes to the Financial Statements

## 1 Accounting policies

### *Format of accounts*

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

### *Basis of accounting*

The Forum came to the end of its statutory five year life on 2 April 2005. The Trustees therefore consider it inappropriate to prepare the financial statements on a going concern basis and have reflected this in drawing up the accounts.

### *Recognition of income*

The annual EAZ grant from the DfES, which is intended to meet recurrent costs, is credited direct to the income and expenditure account. Income received for capital purposes but not matched to relevant expenditure during the period is shown as deferred income on the balance sheet.

### *Contributions in Kind*

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

### *Grants receivable*

Where other grants have been received, these are credited to the income and expenditure account when received and categorised as Restricted or Unrestricted Funds as appropriate.

### *Investment income and interest receivable*

Investment income and interest receivable are included in the financial statements on an accruals basis.

### *Management and administration*

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

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

In accordance with the charities SORP 2000 expenditure has been analysed between direct charitable and other expenditure. The only activity undertaken by the EAZ is the operation of the South East England Virtual Education Action Zone and indirect charitable expenditure reflects the costs of the management, administration and fundraising necessary for the operation of the EAZ. Items of expenditure which involve more than one cost category have been apportioned on a reasonable, justifiable and consistent basis for the cost category concerned.

### *Tangible fixed assets*

Tangible fixed assets which cost more than £2,500, acquired since the Education Action Zone was established, are included in the accounts at cost. Where the funds of the Zone have been used to purchase certain assets for its participating schools, in all cases title for those assets has passed to the schools and the assets are not held on the Zone's Balance Sheet. All schools are advised of their responsibilities for care and security of assets.

Where tangible fixed assets have been acquired with the aid of grants, either from the government or from the private sector, they are included in the balance sheet at cost and depreciated over their expected useful economic life. The related grants are credited to a deferred income account and are released to the income and expenditure account over the expected useful economic life of the related asset on a basis consistent with the depreciation policy.

#### *Depreciation*

Depreciation is provided evenly on the cost of tangible fixed assets, to write them down to their estimated residual values over their expected useful lives. No depreciation is provided on freehold land. The principal annual rates used for other assets are

Furniture and equipment	33%
Computer equipment and software	33%

#### *Leased assets*

Rentals payable under operating lease are charged to the income and expenditure account as incurred.

#### *Resources expended*

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

#### *Investments*

Fixed asset investments are carried at historical cost less any provision for a permanent diminution in their value.

Current asset investments are included in the balance sheet at the lower of their original cost and net realisable value.

#### *Stocks*

Unused stores are valued at the lower of cost or net realisable value.

#### *Fund structure*

Funds have been designated for restricted and unrestricted purposes. Fund balances existing immediately prior to the Zone's closure were transferred to Bromley LEA to meet outstanding liabilities and returned to the DfES as directed by the Secretary of State for Education and Skills.

#### *Taxation*

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

#### *Pension contributions 2004-2005*

The EAZ contributed to the Essex County Council scheme and the Teachers Superannuation Scheme for England and Wales during the period ended 2 April 2005.

**2 DfES EAZ grant**

	<b>Period to 2 April 2005 £000</b>	2003-2004 £000
DfES grant received in period	<b>855</b>	750
Carry over from previous period	<b>4</b>	0
<i>Less</i>		
Amounts due from DfES	<b>0</b>	0
Amount used to purchase fixed assets	<b>0</b>	0
Total grant available to spend	<b>859</b>	750
Spent in the period	<b>859</b>	746
[Funded from general fund]/underspent grant	<b>0</b>	4
The Trustees have not calculated a maximum permitted carry over level as the Zone is no longer a going concern	<b>0</b>	57
Excess grant to surrender	<b>0</b>	0

**3 Other DfES grants**

	<b>Period to 2 April 2005 £000</b>	2003-2004 £000
Aim Higher/previously Excellence Challenge	<b>54</b>	46
Gifted and Talented Summer Schools	<b>4</b>	9
	<b>58</b>	55

**4 Other government grants**

No grants were received in either the current or previous period.

## 5 Business contributions

	Cash	In Kind	Total Period to 2 April 2005	Total 2003-2004
	£000	£000	£000	£000
<b>Private sector contributions</b>				
MyInternet	0	0	0	41
Ithaca Associates	0	0	0	32
Research Machines	0	0	0	16
Pearson Publishing	0	0	0	5
Instruction UK	0	0	0	1
	<u>0</u>	<u>0</u>	<u>0</u>	<u>95</u>
<b>Public sector contributions</b>				
East England Development Association	0	0	0	24
Contribution from Ravens Wood School	10	0	10	0
	<u>10</u>	<u>0</u>	<u>10</u>	<u>119</u>

## 6 Other income

	Period to 2 April 2005	Total 2003-2004
	£000	£000
Interest receivable	3	3
Sundry income	20	34
	<u>23</u>	<u>37</u>

## 7 Total resources expended

	Staff	Depreciation	Other	Total Period to 2 April 2005	Total 2003-2004
	£000	£000	£000	£000	£000
Direct provision of education	0	0	0	0	0
Education support costs	0	0	146	146	226
Grants payable*	0	0	698	698	452
Management and administration	116	0	33	149	226
Costs of generating funds	0	0	0	0	0
Costs of termination of operations	14	0	3	17	0
	<u>130</u>	<u>0</u>	<u>880</u>	<u>1,010</u>	<u>904</u>
<b>Of which</b>					
DfES grant expenditure	116	0	739	855	746
Other DfES grant expenditure	0	0	59	59	51
Other government grant expenditure	0	0	0	0	0
Depreciation	0	0	0	0	0
Other expenditure	0	0	79	79	107
Costs of generating funds	0	0	0	0	0
Costs of termination of operations	14	0	3	17	0
	<u>130</u>	<u>0</u>	<u>880</u>	<u>1,010</u>	<u>904</u>

\* Grants payable comprises

	Other £000	<b>Total Period to 2 April 2005 £000</b>	Total 2003-2004 £000
Castlecombe Primary	38	<b>38</b>	19
Clare House School	28	<b>28</b>	12
Greensward College	56	<b>56</b>	51
Hayes Primary	32	<b>32</b>	17
Katherine Semar Infant	28	<b>28</b>	16
Katherine Semar Junior	29	<b>29</b>	20
Kelsey Park	26	<b>26</b>	13
King Harold	39	<b>39</b>	40
Langley Park Girls	41	<b>41</b>	31
Leverton Infants	29	<b>29</b>	20
Leverton Junior	30	<b>30</b>	19
Malcolm Primary	29	<b>29</b>	18
Mottingham Primary	32	<b>32</b>	19
Mountfitchet High School	32	<b>32</b>	21
Princes Plain Primary	31	<b>31</b>	19
Ravens Wood	43	<b>43</b>	39
Saffron Walden	58	<b>58</b>	57
St Anne's Primary	2	<b>2</b>	14
The Ravenbourne School	53	<b>53</b>	41
Sir Charles Lucas	42	<b>42</b>	38
Write back costs - uncharged laptops	0	<b>0</b>	(72)
	<u>698</u>	<u><b>698</b></u>	<u>452</u>

In 2000-2001 the Zone funded the lease of laptops within all Zone schools. Two schools have never claimed for this despite requests as they themselves have not been asked to pay by the supplier. The DfES agreed to this amount being written back in the 2003-2004 financial year.

## 8 Costs of termination of operations

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

	<b>Period to 2 April 2005 £000</b>	2003-2004 £000
Staff costs arising from Zone closure	<b>14</b>	0
Cost of post-Zone services provided by nominated successor body	<b>3</b>	0
	<u><b>17</b></u>	<u>0</u>

## 9 General expenditure

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

	<b>Period to 2 April 2005</b>	2003-2004
	<b>£000</b>	£000
Educational supplies and services	<b>469</b>	678
Occupancy costs	<b>0</b>	0
Supplies and services	<b>405</b>	37
Operating lease rentals	<b>0</b>	0
Auditor's remuneration	<b>6</b>	6
Trustees' expenses	<b>0</b>	0
Ex-gratia payments	<b>0</b>	0
	<b>880</b>	721

## 10 Staff costs

The average number of persons (including senior postholders) employed by the EAZ during the period expressed as full time equivalents was

	<b>Period to 2 April 2005</b>	2003-2004
Management	<b>0.5</b>	0.5
Administration	<b>2</b>	1.5
IT support	<b>0.5</b>	1
<b>Total employees</b>	<b>3</b>	3

	<b>Period to 2 April 2005</b>	2003-2004
	<b>£000</b>	£000
<b>Staff costs for the above persons</b>		
Wages and salaries	<b>89</b>	145
Social security costs	<b>8</b>	12
Other pension costs (see note 17)	<b>8</b>	15
Other benefits	<b>11</b>	11
Costs associated with Zone closure	<b>14</b>	0
<b>Total staff costs</b>	<b>130</b>	183

No employees earned more than £50,000 during 2004-2005. The total emoluments of these employees were in the following ranges

	<b>Period to 2 April 2005</b>	2003-2004
£50,001 - £60,000	<b>0</b>	1
£70,001 - £80,000	<b>0</b>	1

Costs associated with Zone closure comprised redundancy payments of £4,914 and early retirement cost of £7,910. There were no retention costs.



## 11 Emoluments of Trustees

	<b>Period to 2 April 2005 £000</b>	2003-2004 £000
Emoluments of Trustees	<b>0</b>	0

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

Travel and subsistence expenses reimbursed in the period to 2 April 2005 totalled £nil (2003-2004: £172).

Travel and subsistence expenses were paid to no (2003-2004: one) Trustee during the period.

Interests in Transactions - None (2003-2004: none).

## 12 Trustees' and Officers' insurance

In accordance with normal commercial practice the Forum has purchased insurance to protect governors and officers from claims arising from negligent acts, errors or omissions occurring whilst on Forum business. The insurance provides cover up to £500,000 on any one claim and the cost for 2004-2005 was £787 (2003-2004: £1,331).

The policy is a combined policy including Fidelity Guarantee.

## 13 Tangible fixed assets

	Furniture and equipment £000	Computer equipment and software £000	<b>Total Period to 2 April 2005 £000</b>	Total 2003-2004 £000
<b>Cost acquired since incorporation</b>				
At 1 April 2004	4	0	<b>4</b>	4
Capital expenditure	0	0	<b>0</b>	0
Disposals	4	0	<b>4</b>	0
<b>At 2 April 2005</b>	<u>0</u>	<u>0</u>	<b><u>0</u></b>	<u>4</u>
<b>Depreciation</b>				
At 1 April 2004	4	0	<b>4</b>	4
Charged in period	0	0	<b>0</b>	0
Disposals	4	0	<b>4</b>	0
<b>At 2 April 2005</b>	<u>0</u>	<u>0</u>	<b><u>0</u></b>	<u>4</u>
<b>Net book value</b>				
<b>At 2 April 2005</b>	<u>0</u>	<u>0</u>	<b><u>0</u></b>	<u>0</u>

The net book value at 2 April 2005 represents fixed assets used for

	Furniture and equipment £000	Computer equipment and software £000	<b>Total Period to 2 April 2005 £000</b>	Total 2003-2004 £000
<b>Charitable purposes</b>				
Educational provision	0	0	0	0
Support services	0	0	0	0
Management and administration	0	0	0	0
<b>Other purposes</b>				
Fundraising	0	0	0	0
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

	<b>Total Period to 2 April 2005 £000</b>	Total 2003-2004 £000
<b>Source of funding for assets acquired</b>		
DfES EAZ grant	0	0
Other DfES grants	0	0
Other government grants	0	0
Private sector capital sponsorship	0	0
	<u>0</u>	<u>0</u>

#### 14 Stocks

The Zone did not hold any stocks as at 2 April 2005 (2004: Nil).

#### 15 Debtors

	<b>Period to 2 April 2005 £000</b>	31 March 2004 £000
Prepayments	0	8
Sundry debtors	0	10
	<u>0</u>	<u>18</u>

#### 16 Creditors: amounts falling due within one year

	<b>Period to 2 April 2005 £000</b>	31 March 2004 £000
Taxation and Social Security	0	0
Sundry creditors	0	7
Amounts due to DfES	0	0
Accruals	0	13
	<u>0</u>	<u>20</u>

**17 Pensions and similar obligations**

	<b>Period to 2 April 2005 £000</b>	2003-2004 £000
<b>Other pension costs comprise</b>		
Defined benefit scheme - regular cost	<b>8</b>	15

The Zone's employees belong to the following pension schemes

*Teachers' Pension Scheme for England and Wales*

<b>Nature of scheme</b>	<b>Defined benefit</b>
Zone's contribution rate in 2004-2005	13.50%
Zone's contribution in 2004-2005	£4,484

The Teachers' Pension Scheme is an unfunded multi-employer scheme. Contributions are based on valuations made by the Government Actuary. The actuary's last report was in March 2003 using data primarily from the period April 1996 to March 2001.

The Zone is unable to identify its share of the underlying assets and liabilities of the scheme on a consistent and reasonable basis.

*Essex County Council Pension Scheme*

<b>Nature of scheme</b>	<b>Defined benefit</b>
Zone's contribution rate in 2004-2005	10.32%
Zone's contribution in 2004-2005	£4,088

Contributions are actuarially valued. The date of the last full actuarial valuation was March 2001 at which date the scheme was 88.6% funded.

The Essex County Council Pension Scheme is a funded multi-employer scheme. As such the Zone is unable to identify its share of the underlying assets and liabilities of the scheme on a consistent and reasonable basis. Any liabilities arising from the presence of a pension fund capitalisation deficit, attributable to Zone staff, will be met by the local education authority and not treated as a cost to the Zone.

**18 Restricted funds**

The incoming funds of the EAZ comprise

	Balance at 1 April 2004 £000	Incoming resources £000	Expenditure gains, losses and transfers £000	<b>Balance at 2 April 2005 £000</b>	Total 31 March 2004 £000
DfES recurrent grant	4	855	(859)	<b>0</b>	4
DfES fixed asset grant	0	0	0	<b>0</b>	0
Other	4	58	(62)	<b>0</b>	4
	<u>8</u>	<u>913</u>	<u>(921)</u>	<u><b>0</b></u>	<u>8</u>

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

## 19 Unrestricted funds

	<b>Period to 2 April 2005 £000</b>	31 March 2004 £000
Brought forward at 1 April	<b>56</b>	7
Excess of income over expenditure	<b>(56)</b>	49
<b>Carried forward at 2 April</b>	<b>0</b>	56

## 20 Analysis of net assets between funds

Fund balances at 2 April are represented by

	Unrestricted funds £000	Restricted funds £000	<b>Total Period to 2 April 2005 £000</b>	Total 2003-2004 £000
Tangible fixed assets	0	0	<b>0</b>	0
Current assets	0	0	<b>0</b>	84
Current liabilities	0	0	<b>0</b>	(20)
Deferred income	0	0	<b>0</b>	0
	<u>0</u>	<u>0</u>	<u>0</u>	<u>64</u>

## 21 Capital commitments

	<b>2 April 2005 £000</b>	31 March 2004 £000
Contracted for, but not provided in the accounts	<b>0</b>	0
Authorised by Trustees, but not yet contracted	<b>0</b>	0

## 22 Lease commitments

	<b>2 April 2005 £000</b>	31 March 2005 £000
<b>Operating leases</b>		
<i>The payments which the Forum is committed to make in the next year for operating leases</i>		
Within one year	<b>0</b>	4
One to five years	<b>0</b>	4

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

	<b>2 April 2005</b>	31 March 2004
	<b>£000</b>	£000
Net incoming resources	<b>(64)</b>	57
Interest received (3)	<b>(3)</b>	
Depreciation	<b>0</b>	0
Fixed assets	<b>0</b>	0
Profit/(loss) on disposal of fixed assets	<b>0</b>	0
(Increase)/decrease in stocks	<b>0</b>	0
(Increase)/decrease in debtors	<b>18</b>	2
Increase/(decrease) in creditors	<b>(20)</b>	(78)
<b>Net cash (outflow) from operating activities</b>	<b>(69)</b>	(22)

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

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

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

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

26 February 2002

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