

CARE STANDARDS ACT 2000

Account, of the National Care Standards Commission prepared pursuant to Care Standards Act 2000, c.14 Sch. 1, para 18(4) for the year ended 31 March 2003, together with the Report of the Comptroller and Auditor General thereon. (In continuation of House of Commons paper No. 630 of 2001-2002.)

Presented pursuant to Care Standards Act 2000, c.14 Sch. 1, para 18(4)

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# National Care Standards Commission Account 2002-2003

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## Foreword

### Background

The National Care Standards Commission (NCSC) was established by Government by the Care Standards Act 2000 as a non-departmental public body to regulate independent health and social care services and improve the quality of those services in England. It was set up on 9 April 2001 and assumed its full range of responsibilities from 1 April 2002. The NCSC replaced local and health authority inspection units and took over the regulation of voluntary children's homes, previously the responsibility of the Department of Health (DOH) and Social Services Inspectorate.

The overarching aims of the NCSC are to ensure the protection of people using health and social care services and to improve the quality of service received.

### Review of activities

The Commission regulates and inspects premises, which are required by the Care Standards Act 2000 to register with it.

The Commission assesses the quality of service against National Minimum Standards (NMS), a detailed set of standards of quality that a health or social care provider must provide to service users. The NMS cover all aspects of service and care, from quality of food to entertainment to nursing care within care settings. Where providers fall short of the NMS, the Commission aims to work with them to raise the quality to at least the minimum standard required. Where lapses are severe or recurring, the Commission has powers to take enforcement action to raise standards and protect service users.

The following services are registered and inspected by the Commission

### Types of provider

- Care Homes
- Children's Homes
- Domiciliary Care Agencies
- Residential Family Centres
- Voluntary Adoption Agencies
- Independent Fostering Agencies
- Private and Voluntary Hospitals and Clinics
- Nurses Agencies

In total, the Commission had registered 25,981 providers of services by 31 March 2003.

It will also inspect

- local authority fostering services;
- local authority adoption services;
- welfare aspects of boarding schools, residential special schools and further education colleges.

## Statutory functions

NCSC's statutory functions are to

- 1 Register social care and independent healthcare services in England as defined in the Care Standards Act 2000, in accordance with the regulatory requirements and National Minimum Standards.
- 2 Keep registers of social and independent healthcare services and make information about these services available to the public.
- 3 Conduct inspections of registered social care and independent healthcare services which it registers in England, and unregistered establishments and agencies, in accordance with the regulatory requirements, and National Minimum Standards; to prepare reports on these inspections and make these reports available to the public.
- 4 Advise the Secretary of State on matters relating to social care and independent healthcare services, including their quality and availability.
- 5 Encourage improvement in the quality of registered social care and independent healthcare services provided in England. Offering advice and guidance to providers as to how to meet the regulatory requirements and National Minimum Standards.

## Financial report

### Going concern

The financial accounts have been prepared on the basis that the Commission is a going concern. Grants for 2003-2004, taking into account the amounts required to meet the NCSC's liabilities falling due that year, have already been included in the Department's estimates for that year, which have been approved by Parliament. Therefore it is considered appropriate to adopt a going concern basis for the preparation of these financial statements. From April 2004 the work of the NCSC will be absorbed into the roles of the Commission for Healthcare Audit and Inspection (CHAI) and the Commission for Social Care Inspection (CSCI).

### Form of account

The account has been prepared in the form directed by the Secretary of State for Health, with the approval of the Treasury, in accordance with section 18(1) of Schedule 1 of the Care Standards Act 2000.

### Financial results

The financial accounts cover the year 1 April 2002 to 31 March 2003. This was the Commission's first year of operation. A previous set of accounts covered the period from 9 April 2001 to 31 March 2002, when the physical and staffing infrastructure of the Commission was developed and established.

The Commission's financial performance for the period is identified within the Income and Expenditure Account. In the period the Commission's primary source of income was Grant-in-aid from the Department of Health. Total Income for the period from the Department of Health and other sources was £119,057,000. The Commission incurred expenditure of £119,446,000 resulting in a shortfall between costs and Grant-in-aid/income received of £389,000.

### Fixed assets

Fixed assets were acquired for the Commission by the Department of Health during 2001-2002 and these have been transferred into the accounts of the Commission from 1 April 2002 at a transfer value of £44,943,000. In addition, further fixed assets costing £7,643,000 were purchased using capital Grant-in-aid. The depreciation and amortisation charges against these assets for the year were £9,959,000.

### Charitable payments

No charitable donations were made during the year.

### Equal opportunities

The Commission is an equal opportunities employer with a policy of providing equality of opportunity for all staff members and job applicants. The Commission does not discriminate on the grounds of race, colour, ethnic or national origin, gender, marital status, responsibility for children or other dependants, disability, sexual orientation, religions or political beliefs.

### Staff consultation

The Commission has established a Trade Union Recognition and Procedural Agreement, which includes a system of national, regional and headquarters communication forums. These will be further developed to provide an effective two-way communication flow on employee relations and other issues that impact locally or across the Commission.

### Payment of creditors

The Commission's policy is to pay creditors in accordance with contractual conditions or where no contractual conditions exist within 30 days of receipt of goods and services or the presentation of a valid invoice, whichever is the latter. This complies with the Better Payment Practice Code.

In 2002-2003 the National Care Standards Commission paid 65% of invoices based on volume within 30 days (2001-2002 72.3%), and 68% of invoices based on value within 30 days (2001-2002 63.2%). These calculations are based on the date of the invoice, and will therefore marginally understate the Commission's performance.

The Commission has now introduced new financial systems and developed controls to ensure closer compliance with the Better Payment Practice Code.

### Chief Executive

The Chief Executive is Ron Kerr who was appointed on 29 October 2001 for a fixed term of three years.

### Board Members

	<i>Date appointed</i>
Roslyn Emblin**	9 April 2001
Michael Hake	9 April 2001
Bryan Heiser**	9 April 2001
Baroness Valerie Howarth, OBE	9 April 2001
Simon Kirk**	9 April 2001
Professor Jim Mansell	9 April 2001
Deryk Mead	9 April 2001
Shaukat Moledina**	9 April 2001
Anne Parker, CBE (Chairman)	9 April 2001
Professor Howard Parker **	1 October 2001
Su Sayer, OBE**	9 April 2001
Lucianne Sawyer	9 April 2001
Professor John Spiers	1 May 2001
Glynn Vernon *	9 April 2001
Peter Westland, CBE **	9 April 2001

\* Glynn Vernon died on 27 December 2002.

\*\* Denotes member of the Audit Committee during 2002-2003.

## Register of Interests

The Commission maintains a Register of Interests for Commission Members and Directors. Where any committee decisions are taken which could give rise to a possible conflict of interests, the chair of the meeting ensures at the outset that disclosure is made and the committee member will not vote and may be asked to withdraw for the duration of any discussion of the relevant item.

## Statement of the Board Members' responsibilities

The Board Members, acting as 'the Commission' shall have collective responsibilities, as set out in Chapter 14, paragraph 6 and 7 of the Care Standards Act 2000.

In addition to the duties laid out in the Care Standards Act 2000, the Board, through its organisational structure, has collective responsibility to

- Establish the strategic direction of the National Care Standards Commission, within the framework laid down by the Care Standards Act 2000 and the resources allocated to it by HM Treasury through the Department of Health;
- Ensuring that the NCSC complies with all statutory and administrative requirements for the use of public funds;
- Fully engage in impartial and balanced consideration of all issues;
- Ensure that an appropriate response is provided to complaints and other correspondence.

## Review of activities and future development

The Commission has achieved a great deal during 2002-2003. We have successfully brought together staff from over 230 local and health authorities to create a completely new organisation, which will deliver a national consistent way of monitoring standards.

A significant recruitment and training programme has provided 1,486 inspectors at the end of 2002-2003 and sought to ensure that we operate consistently. We have also carried out a statutory programme of inspections for one year in 10 months due to the need to provide training during the early part of the year. A high level of performance has been achieved despite the inevitable teething problems created by the introduction of new working methods, IT systems and infrastructure, new accommodation and the recruitment of large numbers of staff in addition to those who transferred from previous regulatory bodies.

Details of our performance against the targets are set out in the Annual Report.

The Board and Management Team have continued to build a competent and reliable organisation to serve those people using the services we regulate. The methodologies and standards have been developed with the service users at their heart and the exercise of controlled professional judgement in their interests will play an important part alongside the systematic application of standards and regulation. We will monitor our practice to ensure consistency of approach.

The Commission has set out six key objectives for 2003-2004.

These are

- i Developing and operating a national system for the regulation of social and independent health care services;
- ii Contributing to the achievement of improvement in the quality of regulated services and better outcomes for service users;
- iii Developing a national profile and credibility with service users and the public as an effective champion for high standards;
- iv Developing systems for providing information for service users, service providers, the public and Government on the range and quality of services;

- v Developing NCSC as an effective national organisation with an ethos of continuous improvement; and
- vi To contribute to the formation of the Commission for Social Care Inspection and the Commission for Health Care Audit and Inspection.

The creation of the two new 'super regulators' announced by the Health Secretary on 18 April 2002, adds a new dimension to the work of the Commission over the next year. Our private healthcare role will be combined with the health value for money role of the Audit Commission and the work of the Commission for Health Improvement to form the Commission for Healthcare Audit and Inspection (CHAI). Our role of regulating social care to national standards will merge with the work of the Social Services Inspectorate (SSI) to form the Commission for Social Care Inspection (CSCI). The work of the NCSC and its staff will help prepare the way for these new bodies by being a catalyst for higher quality services, instilling public confidence in the health and social care sectors, which we regulate.

The NCSC executive management team has already been restructured to best support and influence the creation of the new Commission.

*Ron Kerr*  
Chief Executive

15 July 2003



## Statement of the Commission's and Chief Executive's responsibilities

Under paragraph 18(2) schedule 1 of the Care Standards Act 2000 the National Care Standards Commission is required to prepare annual accounts in respect of each financial year in such form as the Secretary of State may determine. The accounts are prepared on an accruals basis, and must show a true and fair view of the Commission's state of affairs at the year-end and of its income and expenditure, total recognised gains and losses and cashflow for the financial year.

In preparing the accounts the Commission is required to

- observe the accounts direction and financial memorandum issued by the Secretary of State, including the relevant accounting and disclosure requirements, and apply appropriate accounting policies on a consistent basis;
- make judgements and estimates on a reasonable basis;
- state whether applicable accounting standards have been followed, and disclose and explain any material departures in the financial statements; and
- prepare the financial statements on the going concern basis, on the presumption that the Commission will continue in operation.

The Accounting Officer for the Department of Health has designated the Chief Executive as the Accounting Officer of the NCSC. His responsibilities as Accounting Officer include responsibility for ensuring propriety, and regularity of the public finances and for the keeping of proper records and advising and informing the Board of financial considerations, controlling and monitoring expenditure and income and ensuring effective systems are maintained for internal management, financial control, and internal audit.

These requirements are set out in the 'Non Departmental Public Bodies' Accounting Officer's Memorandum issued by the Treasury and published in Government Accounting.

# Statement on Internal Control

## **1 Scope of responsibility**

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

There are suitable arrangements in place for me to monitor the achievement of aims and objectives including the production of an Annual Business Plan which is discussed with and approved by the Minister for Health, performance and financial monitoring reports to the Board of the Commission and Quarterly review meetings with our sponsor Department.

## **2 The Purpose of the system of internal control**

The system of internal control is designed to manage risk to a reasonable level, rather than to eliminate all risk of failure to achieve policies, 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 the Commission's policies, aims and objectives, to evaluate the likelihood those risks being realised and the impact should they be realised and to manage them efficiently, effectively and economically. Significant progress has been made to put the procedures in place during the Commission's first year of operations, 2002-2003. This first year has been a challenging one for the Commission and while some of the processes are fully embedded, I am continuing the work necessary to provide a comprehensive system of internal control.

## **3 Risk management**

During the course of 2002-2003, we have also further developed The Risk Register and updated the risks identified therein. The Audit Committee considered the revised document. Following that and consideration of external guidance on the development of a Risk Strategy we have developed a Risk Management Strategy, including a strategic level risk register, which has been approved by the Board of the Commission at its meeting in May 2003.

The strategy and register have also been cascaded to all Directors. Risk Registers at Regional and Area Level will be developed during the 2nd Quarter of 2003-2004. Directors will review the Risk Register monthly at Policy and Operations Group meetings and every two months at the Audit Committee.

Further developments in the monitoring of performance and the quality of outputs are also being introduced in the coming year.

## **4 Review of effectiveness**

My review of the system of internal control will be informed by the work of the internal auditors and the executive managers within the Commission 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. The Audit Committee has advised me on the implications of the result of my review of the effectiveness of the system of internal control and plans to address weaknesses and ensure continuous improvement of the system are in place.

The audit of our 2001-2002 accounts identified the absence of a Purchase Order system as a weakness in the controls. We have been moving throughout 2002-2003 towards greater use of the system and have instigated a retrospective review of spending to confirm the regularity of expenditure. The Purchase Order system will be fully utilised for specified goods and services from 1 April 2003.

The Commission has established the following processes to review the effectiveness of the systems of internal control

- The Board meets monthly to consider strategic direction, plans and progress;
- A Business Plan is produced annually and includes specific measurable targets, which are monitored each month;
- The Audit Committee meets every two months and conducts a thorough review of Internal Audit reports to an agreed annual plan and will review draft Annual Accounts;
- The Committee also monitors progress against agreed action plans in respect of those reports;
- The Internal Audit service is provided under a Service Level Agreement with the Department of Health to standards defined in the Government Internal Audit Manual;
- A training programme has been developed to address the risks associated with staff competencies. The main priorities for 2003-2004 include training in the investigation of complaints and use of enforcement procedure to be completed before the end of 2003;
- At operational level, performance is monitored at National, Regional and Area level and managers carry out quality checks on the output of Inspectors. The Director of Operations reviews performance against targets each month.

*Ron Kerr*  
Chief Executive

15 July 2003

# 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 11 to 26 under the Care Standards Act 2000. 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 14 and 15.

## Respective responsibilities of the Commission, the Chief Executive and Auditor

As described on page 7, the Commission and Chief Executive are responsible for the preparation of the financial statements in accordance with the Care Standards Act 2000 and directions made thereunder by the Secretary of State and for ensuring the regularity of financial transactions. My responsibilities, as independent auditor, are established by statute and guided by the Auditing Practices Board and the auditing profession's ethical guidance.

I report my opinion as to whether the financial statements give a true and fair view and are properly prepared in accordance with the Care Standards Act 2000 and directions made thereunder by the Secretary of State, and 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. I also report if, in my opinion, the Foreword is not consistent with the financial statements, if the Commission 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 pages 8 and 9 reflects the Commission's compliance with Treasury's guidance 'Corporate governance: statement on internal control'. I report if it does not meet the requirements specified by Treasury, or if the statement is misleading or inconsistent with other information I am aware of from my audit of the financial statements.

## 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 Commission and Chief Executive in the preparation of the financial statements, and of whether the accounting policies are appropriate to the Commission'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.

## Opinion

In my opinion

- the financial statements give a true and fair view of the state of affairs of the National Care Standards Commission at 31 March 2003 and of the deficit, total recognised gains and losses and cash flows for the year then ended and have been properly prepared in accordance with the Care Standards Act 2000 and directions made thereunder by the Secretary of State; 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

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## Income and Expenditure Account for the year ended 31 March 2003

	Note	Year to 31 March 2003		Period to 31 March 2002	
		£000	£000	£000	£000
<b>Continuing operations</b>					
<b>Gross income</b>					
Grant-in-aid	2	76,422		8,031	
Other income	3	32,545		90	
Transfer from government grant reserve	9	9,959		-	
			<b>118,926</b>		<b>8,121</b>
<b>Expenditure</b>					
Staff costs	4	73,988		2,497	
Other operating charges	5	35,499		4,522	
Depreciation and other amounts written off tangible and intangible fixed assets	6	9,959		2	
			<b>119,446</b>		<b>7,021</b>
<b>Operating (deficit)/surplus on continuing operations</b>					
			<b>(520)</b>		<b>1,100</b>
Interest receivable	3	131		11	
Notional cost of capital	1e	(1,334)		(33)	
<b>(Deficit)/surplus for period on ordinary activities</b>					
			<b>(1,723)</b>		<b>1,078</b>
Write back of notional cost of capital		1,334		33	
<b>(Deficit)/surplus for the period carried forward</b>					
			<b>(389)</b>		<b>1,111</b>

There have been no recognised gains or losses during the period other than those included above, therefore no separate statement of gains and losses has been prepared.

There were no discontinued operations.

*The notes on pages 14 to 26 form part of these accounts.*

## Balance Sheet as at 31 March 2003

	Note	As at 31 March 2003		As at 31 March 2002	
		£000	£000	£000	£000
<b>Fixed assets</b>					
Intangible fixed assets	6a		<b>651</b>		–
Tangible fixed assets	6b		<b>41,983</b>		7
			<u>42,634</u>		<u>7</u>
<b>Current assets</b>					
Debtors/prepayments: amounts falling due within one year	7	<b>7,754</b>		1,633	
Cash at bank and in hand		<b>3,537</b>		1,557	
			<u>11,291</u>		<u>3,190</u>
<b>Current liabilities</b>					
Creditors/accruals: amounts falling due within one year	8		<b>(10,576)</b>		(2,061)
Prepaid income	8		-		(25)
			<u>715</u>		<u>1,104</u>
<b>Net current assets</b>					
			<u>43,349</u>		<u>1,111</u>
<b>Total assets less current liabilities</b>					
<b>Financed by</b>					
Income and expenditure reserve	10		<b>722</b>		1,111
Government grant reserve	9		<b>42,627</b>		–
			<u>43,349</u>		<u>1,111</u>

Ron Kerr  
Chief Executive

15 July 2003

The notes on pages 14 to 26 form part of these accounts.

## Cash Flow Statement for the year ended 31 March 2003

	Note	Year to 31 March 2003 £000	Period to 31 March 2002 £000
<b>Operating activities</b>			
Net cash inflow from operating activities	13	<b>3,107</b>	1,555
<b>Returns on investment and servicing of finance</b>			
Interest received	3	<b>119</b>	11
		<b>3,226</b>	1,566
<b>Capital expenditure and financial investments</b>			
Payments to acquire fixed assets	6	<b>(7,644)</b>	(9)
<b>Cash (outflow)/inflow from capital expenditure and financial investment</b>			
		<b>(4,418)</b>	1,557
<b>Financing</b>			
Grant-in-aid received for capital expenditure	9	<b>6,398</b>	–
<b>Increase in cash in period</b>			
		<b>1,980</b>	1,557

## Notes to the Accounts

### 1. Accounting policies

#### a Accounting convention

The Financial Accounts cover the period 1 April 2002 to 31 March 2003.

The financial statements have been prepared under the modified historic cost convention, in accordance with the National Care Standards Commission Financial Memorandum, Accounts Direction issued by the Secretary of State and in accordance with applicable accounting standards.

#### b Fixed assets

Fixed assets will be capitalised in the Balance Sheet at their modified historic cost less depreciation or amortisation.

Fixed assets other than bought-in computer software licences will be capitalised as a tangible asset.

Fixed assets expenditure is defined as expenditure of £5,000 or more on land, new construction, extensions or alterations to existing buildings and the purchase of any other fixed assets e.g. IT equipment and vehicles with an expected working life of more than one year.

Purchased computer software will be capitalised as an intangible asset where expenditure of £5,000 or more is incurred.

#### c Depreciation and amortisation

Depreciation and amortisation on fixed assets will be provided on a straight-line basis, at rates calculated to write off the cost, less any residual value, over their estimated useful lives as follows

Computer software	5 years
IT infrastructure	5 years
Furniture and fittings	
Office refurbishment	10 years
Furniture	5 years
Office equipment	5 years
Information technology	
Computer equipment and website	3 years
IT capital projects	5 years

A full year's depreciation and amortisation has been charged in the period 2002-2003 for fixed assets transferred to the National Care Standards Commission by the Department of Health on 1 April 2002.

The costs of developing the NCSC website have been capitalised as a tangible fixed asset and are being depreciated over three years. The primary objective of the website is to provide a means of delivery of the services fulfilling the NCSC's principal objectives.

#### d Operating leases

Rental payable under operating leases is charged to the income and expenditure account on a straight-line basis over the lease term.



*e Notional costs*

A notional cost of capital has been charged in accordance with HM Treasury requirements at a rate of 6% on the average of capital employed during the year. The notional cost of capital for the year ended 31 March 2003 was £1,334,000 (period ended 31 March 2002 £33,000).

*f Value Added Tax*

The National Care Standards Commission is not registered for Value Added Tax. All expenditure reported in these statements therefore includes VAT where this was charged. All irrecoverable VAT is charged to expenditure in the year in which it was incurred.

*g Income*

Government grants received for revenue expenditure are credited to income in the year to which they relate. Government grants received for capital expenditure are credited to a Government Grant Reserve and released to the Income and Expenditure account to match depreciation and indexation where appropriate.

*h Pension costs*

The Commission's employees participate in several local authority occupational pension schemes, and the National Health Service Pension scheme. All of these schemes are of the defined benefits type.

The Commission's contributions to the schemes are charged to the Income and Expenditure account as and when they are due so as to spread the cost of pensions over the employees' working lives within the Commission.

The Chief Executive has a personal pension with Skandia Life. This is a defined contribution scheme.

The Commission's contributions to the Scheme are charged to the Income and Expenditure account as and when they are due so as to spread the cost of pensions over the Chief Executive's working life within the Commission.

*i Stocks*

The NCSC does not hold stock.

**2 Government Grant-in-aid**

	<b>Year to 31 March 2003 £000</b>	Period to 31 March 2002 £000
Grant-in-aid credited to I&E account	<b>76,422</b>	8,031
Grant-in-aid used for capital expenditure	<b>7,644</b>	–
	<b>84,066</b>	8,031

**3 Other income**

	<b>Year to 31 March 2003 £000</b>	Period to 31 March 2002 £000
Income from fees	<b>32,541</b>	90
Other income	<b>4</b>	–
<b>Total</b>	<b>32,545</b>	90

Interest of £131,000 was receivable during the period (2002 £11,000).

## 4 Employee information

### a Staff costs

	<b>Year to 31 March 2003 £000</b>	Period to 31 March 2002 £000
<b>Staff costs include</b>		
Salaries and wages	<b>56,065</b>	960
Employers National Insurance	<b>4,234</b>	95
Employers Superannuation (see Note 4f)	<b>6,479</b>	85
External consultants and agency staff	<b>5,394</b>	986
Transition management	–	355
Other staff costs	<b>1,816</b>	16
<b>Total</b>	<b>73,988</b>	2,497

Staff costs include external consultants, agency staff and transition management staff. These are disclosed separately in the table above.

The average number of employees for the year ended 31 March 2003, was 2,225 (year ended 31 March 2002 49) analysed as follows

Management	303
Inspectors	1,282
Administration	640
Total	2,225

During the year, the number of employees increased from 102 at the end of March 2002, to 2,505 at 31 March 2003.

### b The Chief Executive's remuneration

The Chief Executive's annual salary for the year ended 31 March 2003, was £120,000 (2002 £115,000 of which he received £48,844 for the period). During the year he received a bonus payment of £9,200.

#### Chief Executive's remuneration

	Age at 31 March 2003	Salary for the year ended 31 March 2003 £	Bonus payments made during the year ended 31 March 2003 £	Other taxable benefits for the year ended 31 March 2003 £	<b>Total remunera- tion for the year ended 31 March 2003 £</b>	Total remunera- tion for the period ended 31 March 2002 £
Mr Ron Kerr <i>Chief Executive</i>	53	120,000	9,200	300	<b>129,500</b>	48,844

Taxable benefits relate to payments made in respect of travel allowances.

The bonus payment made to the Chief Executive was awarded for performance as per objectives set and delivered.

The Chief Executive's pension contributions are made to a private scheme, therefore the Commission will not bear any liability upon his retirement.

*c Chairman's remuneration*

The Chairman's annual salary for the year ended 31 March 2003, was £22,145 (2002 £22,145) and she received the full amount during the period (2002 £7,812). The Chairman's Remuneration is not superannuable.

The Chairman received no benefits in kind during the period.

*d Members of the Board remuneration*

	<b>Year to 31 March 2003 £</b>	Period to 31 March 2002 £
Roslyn Emblin	<b>5,229</b>	5,140
Michael Hake <sup>2</sup>	<b>5,136</b>	1,712
Bryan Heiser	<b>5,294</b>	1,868
Baroness Valerie Howarth, OBE	<b>5,294</b>	1,868
Simon Kirk	<b>5,294</b>	1,868
Professor Jim Mansell	<b>5,294</b>	1,868
Deryk Mead <sup>3</sup>	<b>5,760</b>	1,920
Shaukat Moledina	<b>5,294</b>	1,868
Professor Howard Parker	<b>5,294</b>	2,647
Su Sayer, OBE <sup>4</sup>	<b>5,140</b>	1,713
Lucianne Sawyer	<b>5,294</b>	1,868
Professor John Spiers	<b>5,294</b>	1,855
Glynn Vernon	<b>3,970</b>	1,868
Peter Westland, CBE	<b>5,294</b>	1,868

The remuneration details relate to payments made by the Commission only.

- 1 £2,141 for Roslyn Emblin was paid directly to Moorfield Eye Hospital.
- 2 All remuneration for Michael Hake was paid directly to Solihull Metropolitan Borough Council.
- 3 All remuneration for Deryk Mead was paid directly to National Children's Homes.
- 4 All remuneration for Su Sayer, OBE was paid directly to United Response.

Members of the Board Remuneration is not superannuable.

The members received no benefits in kind.

e *Other senior managers*

Treasury guidance requires the Commission to provide information on the salary and pension rights of named individuals who are “the most senior managers” of the Commission.

The salary and pension rights for the following Directors of the Commission were

	Salary for the year ended 31 March 2003 £	Other taxable benefits for the year ended 31 March 2003 £	<b>Total remuneration for the year ended 31 March 2003 £</b>	Total remuneration for the period ended 31 March 2002 £
Clare Curran <i>Director of Human Resources</i>	71,875	300	<b>72,175</b>	10,647
Ros Gray <i>Director of Private &amp; Voluntary Healthcare</i>	74,375	300	<b>74,675</b>	29,731
Terry McCrady <i>Director of Finance</i>	72,917	300	<b>73,217</b>	35,000
Dr. Roger Morgan <i>Director of Children's Rights</i>	71,429	300	<b>71,729</b>	37,722
Colin Hough <sup>1</sup> <i>Director of Operations</i>	79,584	300	<b>79,884</b>	39,375
Amanda Sherlock <sup>2</sup> <i>Projects Director</i>	74,167	300	<b>74,467</b>	32,500
Heather Wing <i>Director of Adult Services</i>	71,429	300	<b>71,729</b>	31,048
Patricia (Trish) Davies <i>Director of Corporate Policy</i>	Did not give consent to the disclosure of her details			
Richard Slack <i>Director of Legal Services (until 31 May 2002)</i>	Did not give consent to the disclosure of his details			
<b>Regional Directors</b>				
Rex Barker	69,388	300	<b>69,688</b>	39,667
Dee Colam	66,875	300	<b>67,175</b>	33,680
Christine Doorly	67,348	6,900	<b>74,248</b>	28,032
Tony Fraher	69,244	300	<b>69,544</b>	27,083
Carol Horner	62,917	300	<b>63,217</b>	30,000
Alan Jefferson	62,917	300	<b>63,217</b>	32,333

1 Colin Hough was Regional Director until being appointed Director of Operations with effect from 1 June 2002.

2 Amanda Sherlock was Regional Director until being appointed Projects Director with effect from 1 June 2002.

Remuneration includes gross salary and any other allowance to the extent that it is subject to UK taxation.

Taxable benefits relate to payments made in respect of travel allowances.

No bonus payments were made to other senior managers during the year.

	Age at 31 March 2003	Real increase in pension at 60 £	<b>Total accrued pension at 31 March 2003 £</b>	Total accrued pension at 31 March 2002 £
Clare Curran <i>Director of Human Resources</i>	41	905	<b>1,040</b>	133
Ros Gray <i>Director of Private &amp; Voluntary Healthcare</i>	45	946	<b>1,325</b>	372
Terry McCrady <i>Director of Finance</i>	52	922	<b>1,367</b>	438
Dr. Roger Morgan <i>Director of Children's Rights</i>	53	894	<b>1,374</b>	472
Colin Hough <sup>1</sup> <i>Director of Operations</i>	56	1,024	<b>1,524</b>	492
Amanda Sherlock <sup>2</sup> <i>Projects Director</i>	39	978	<b>1,391</b>	406
Heather Wing <i>Director of Adult Services</i>	54	894	<b>1,289</b>	388
Patricia (Trish) Davies <i>Director of Corporate Policy</i>	Did not give consent to the disclosure of her details			
Richard Slack <i>Director of Legal Services (until 31 May 2002)</i>	Did not give consent to the disclosure of his details			
<b>Regional Directors</b>				
Rex Barker	57	869	<b>1,373</b>	496
Dee Colam	53	836	<b>836</b>	–
Christine Doorly	49	811	<b>1,167</b>	350
Tony Fraher	47	911	<b>1,256</b>	339
Carol Horner	54	798	<b>1,180</b>	375
Alan Jefferson	52	799	<b>1,210</b>	404

- 1 Colin Hough was Regional Director until being appointed Director of Operations with effect from 1 June 2002.
- 2 Amanda Sherlock was Regional Director until being appointed Projects Director with effect from 1 June 2002.

*f Pension arrangements*

**Employees**

The Commission operates a number of pension schemes of the defined benefit type under which contributions are paid by the Commission and employees

- i The Teesside Pension Fund is a defined benefits scheme and as such, employer's contributions are affected by a surplus or deficit in the scheme. In 2002-2003 employer's contributions were £4,320,000, at the rate of 13.5% of pensionable pay (2001-2002 £76,000 at the rate of 12% of pensionable pay). As a multi employer scheme, the Commission is unable to identify its share of the underlying assets and liabilities. A full actuarial valuation was carried out in 2001 and the scheme is 94% funded.
- ii The Cheshire Pension Fund is a defined benefits scheme and as such, employer's contributions are affected by a surplus or deficit in the scheme. In 2002-2003 employer's contributions were £82,000, at the rate of 14% of pensionable pay (2001-2002 £0). As a multi employer scheme, the Commission is unable to identify its share of the underlying assets and liabilities. A full actuarial valuation was carried out in 2001 and the scheme is 90% funded.

- iii The Avon Pension Fund is a defined benefits scheme and as such, employer's contributions are affected by a surplus or deficit in the scheme. In 2002-2003 employer's contributions were £91,000, at the rate of 13.5% of pensionable pay (2001-2002 £0). As a multi employer scheme, the Commission is unable to identify its share of the underlying assets and liabilities. A full actuarial valuation was carried out in 2001 and the scheme is 99% funded.
- iv The Cambridgeshire County Council Pension Fund is a defined benefits scheme and as such, employer's contributions are affected by a surplus or deficit in the scheme. In 2002-2003 employer's contributions were £40,000, at the rate of 12.2% of pensionable pay (2001-2002 £0). As a multi employer scheme, the Commission is unable to identify its share of the underlying assets and liabilities. A full actuarial valuation was carried out in 2001 and the scheme is 107% funded.
- v The Derbyshire County Council Pension Fund is a defined benefits scheme and as such, employer's contributions are affected by a surplus or deficit in the scheme. In 2002-2003 employer's contributions were £72,000, at the rate of 17.1% of pensionable pay (2001-2002 £0). As a multi employer scheme, the Commission is unable to identify its share of the underlying assets and liabilities. A full actuarial valuation was carried out in 2001 and the scheme is 88% funded.
- vi The Dorset County Council Pension Fund is a defined benefits scheme and as such, employer's contributions are affected by a surplus or deficit in the scheme. In 2002-2003 employer's contributions were £69,000, at the rate of 12.6% of pensionable pay (2001-2002 £0). As a multi employer scheme, the Commission is unable to identify its share of the underlying assets and liabilities. A full actuarial valuation was carried out in 2001 and the scheme is 87% funded.
- vii The East Sussex County Council Pension Fund is a defined benefits scheme and as such, employer's contributions are affected by a surplus or deficit in the scheme. In 2002-2003 employer's contributions were £83,000, at the rate of 12.5% of pensionable pay (2001-2002 £0). As a multi employer scheme, the Commission is unable to identify its share of the underlying assets and liabilities. A full actuarial valuation was carried out in 2001 and the scheme is 102% funded.
- viii The Essex Pension Fund is a defined benefits scheme and as such, employer's contributions are affected by a surplus or deficit in the scheme. In 2002-2003 employer's contributions were £84,000, at the rate of 10.3% of pensionable pay (2001-2002 £0). As a multi employer scheme, the Commission is unable to identify its share of the underlying assets and liabilities. A full actuarial valuation was carried out in 2001 and the scheme is 89% funded.
- ix The Hampshire County Council Pension Fund is a defined benefits scheme and as such, employer's contributions are affected by a surplus or deficit in the scheme. In 2002-2003 employer's contributions were £103,000, at the rate of 13.8% of pensionable pay (2001-2002 £0). As a multi employer scheme, the Commission is unable to identify its share of the underlying assets and liabilities. A full actuarial valuation was carried out in 2001 and the scheme is 88% funded.
- x The Merseyside Pension Fund is a defined benefits scheme and as such, employer's contributions are affected by a surplus or deficit in the scheme. In 2002-2003 employer's contributions were £140,000, at the rate of 14.4% of pensionable pay (2001-2002 £0). As a multi employer scheme, the Commission is unable to identify its share of the underlying assets and liabilities. A full actuarial valuation was carried out in 2001 and the scheme is 94% funded.
- xi The Shropshire County Pension Fund is a defined benefits scheme and as such, employer's contributions are affected by a surplus or deficit in the scheme. In 2002-2003 employer's contributions were £55,000, at the rate of 14.5% of pensionable pay (2001-2002 £0). As a multi employer scheme, the Commission is unable to identify its share of the underlying assets and liabilities. A full actuarial valuation was carried out in 2001 and the scheme is 108% funded.

- xii The Suffolk County Council Pension Fund is a defined benefits scheme and as such, employer's contributions are affected by a surplus or deficit in the scheme. In 2002-2003 employer's contributions were £65,000, at the rate of 14.1% of pensionable pay (2001-2002 £0). As a multi employer scheme, the Commission is unable to identify its share of the underlying assets and liabilities. A full actuarial valuation was carried out in 2001 and the scheme is 83% funded.
- xiii The Tameside Pension Fund is a defined benefits scheme and as such, employer's contributions are affected by a surplus or deficit in the scheme. In 2002-2003 employer's contributions were £204,000, at the rate of 12% of pensionable pay (2001-2002 £0). As a multi employer scheme, the Commission is unable to identify its share of the underlying assets and liabilities. A full actuarial valuation was carried out in 2001 and the scheme is 105% funded.
- xiv The West Sussex County Council Pension Fund is a defined benefits scheme and as such, employer's contributions are affected by a surplus or deficit in the scheme. In 2002-2003 employer's contributions were £77,000, at the rate of 18.3% of pensionable pay (2001-2002 £0). As a multi employer scheme, the Commission is unable to identify its share of the underlying assets and liabilities. A full actuarial valuation was carried out in 2001 and the scheme is 87% funded.
- xv The Cumbria Pension Fund is a defined benefits scheme and as such, employer's contributions are affected by a surplus or deficit in the scheme. In 2002-2003 employer's contributions were £67,000, at the rate of 18.5% of pensionable pay (2001-2002 £0). As a multi employer scheme, the Commission is unable to identify its share of the underlying assets and liabilities. A full actuarial valuation was carried out in 2001 and the scheme is 94% funded.
- xvi The West Yorkshire Pension Fund is a defined benefits scheme and as such, employer's contributions are affected by a surplus or deficit in the scheme. In 2002-2003 employer's contributions were £155,000, at the rate of 13% of pensionable pay (2001-2002 £0). As a multi employer scheme, the Commission is unable to identify its share of the underlying assets and liabilities. A full actuarial valuation was carried out in 2001 and the scheme is 107% funded.
- xvii The Surrey Pension Fund is a defined benefits scheme and as such, employer's contributions are affected by a surplus or deficit in the scheme. In 2002-2003 employer's contributions were £113,000, at the rate of 16.5% of pensionable pay (2001-2002 £0). As a multi employer scheme, the Commission is unable to identify its share of the underlying assets and liabilities. A full actuarial valuation was carried out in 2001 and the scheme is 75% funded.
- xviii The NHS Pension Scheme is a multi-employer unfunded defined benefit scheme but the NCSC is unable to identify its share of the underlying assets and liabilities. A full valuation of the scheme was carried out as at 31 March 1999. This has been updated to 31 March 2002 by the government actuary. At that time the value of scheme liabilities was £66 billion. In 2002-2003 employer's contributions were £577,000, at the rate of 6% of pensionable pay (2001-2002 £0).

**Chief Executive**

The Skandia Life scheme is a defined contribution scheme. £29,160 was paid in 2002-2003 at the rate of 25% (2001-2002 £9,540 at the rate of 20%). There were no outstanding or prepaid contributions at the balance sheet date.

**5 Other operating charges**

	<b>Year to 31 March 2003 £000</b>	Period to 31 March 2002 £000
Operating leases (equipment)	<b>494</b>	–
Operating leases (premises)	<b>5,725</b>	1,243
Other premises costs	<b>5,919</b>	681
Recruitment and staff search	<b>1,622</b>	1,015
Travel and subsistence	<b>2,997</b>	202
Training and development costs	<b>1,473</b>	634
Commission promotional activity	–	79
Office supplies	<b>1,943</b>	323
External audit fees	<b>64</b>	15
Bad debt provision	<b>690</b>	–
Other costs	<b>14,572</b>	330
<b>Total other operating costs</b>	<b>35,499</b>	4,522

**6 Fixed assets***a Intangible fixed assets*

	<b>Computer software £000</b>
Cost/valuation at 1 April 2002	–
Assets transferred from Department of Health	655
Additions	159
Cost/valuation at 31 March 2003	814
Amortisation at 1 April 2002	–
Charge for the year	163
Amortisation at 31 March 2003	163
NBV at 1 April 2002	–
NBV at 31 March 2003	651
Increase in NBV	651



## b Tangible fixed assets

	IT Infrastructure £000	Furniture and fittings £000	Information technology £000	Totals £000
Cost/valuation at 1 April 2002	–	9	–	<b>9</b>
Assets transferred from Department of Health	12,158	21,407	10,723	<b>44,288</b>
Additions	1,361	1,197	4,935	<b>7,484</b>
Cost/valuation at 31 March 2003	13,519	22,604	15,658	<b>51,781</b>
Depreciation at 1 April 2002	–	2	–	<b>2</b>
Charge for the year	2,704	2,884	4,208	<b>9,796</b>
Depreciation at 31 March 2003	2,704	2,886	4,208	<b>9,798</b>
NBV at 1 April 2002	–	7	0	<b>7</b>
NBV at 31 March 2003	10,815	19,718	11,450	<b>41,983</b>
Increase/(decrease) in NBV	10,815	19,711	11,450	<b>41,976</b>

Modified historic cost accounting was applied to fixed assets resulting in no material differences in valuation being detected and no revaluation being applied.

**7 Debtors**

	As at 31 March 2003 £000	As at 31 March 2002 £000
Prepayments and accrued income	<b>1,866</b>	624
Amounts falling due within one year	<b>5,888</b>	1,009
<b>Total debtors</b>	<b>7,754</b>	1,633

**8 Creditors**

	As at 31 March 2003 £000	As at 31 March 2002 £000
Creditors	<b>6,354</b>	1,617
Prepaid income	–	25
Accruals	<b>2,337</b>	340
Taxation and social security	<b>1,885</b>	104
<b>Total creditors</b>	<b>10,576</b>	2,086

**9 Government grant reserve**

	<b>Year to 31 March 2003 £000</b>	Period to 31 March 2002 £000
Balance at 1 April 2002	-	-
<b>Movements in year</b>		
Transfer from Department of Health	<b>44,943</b>	-
Asset additions	<b>7,643</b>	-
Amount released to income and expenditure	<b>(9,959)</b>	-
<b>Balance at 31 March 2003</b>	<b>42,627</b>	-

**10 Income and expenditure reserve**

	<b>Year to 31 March 2003 £000</b>	Period to 31 March 2002 £000
Opening balance	<b>1,111</b>	-
(Deficit)/surplus for the period	<b>(389)</b>	1,111
Closing balance	<b>722</b>	1,111

**11 Capital commitments**

The Commission's capital spend was controlled by the Department of Health for the year to 31 March 2003.

The Commission has outstanding commitments of £89,000. This represents the expected outstanding payments necessary to complete property related capital projects.

**12 Contingent liabilities**

The Commission recognised the following contingent liabilities at the balance sheet date

Employment Tribunals	Three outstanding Employment Tribunal claims registered against the Commission in the 2002-2003 financial year. The possible liabilities arising are estimated cumulatively at £151,000.
Registered Homes Tribunal Appeals	Five Appeals inherited from previous regulatory authorities may result in further expenditure should unanticipated evidence from appellants necessitate further research or statement. The possible liabilities arising are estimated cumulatively at £75,000.
Care Standard Tribunals	Twenty-seven tribunals which may involve non-recoverable costs of attendance, and further complexity as evidence is investigated further. The possible liabilities arising are estimated cumulatively at £360,000.

**13 Reconciliation of operating (deficit)/surplus to net cash inflow from operating activities**

	<b>Year to 31 March 2003 £000</b>	Period to 31 March 2002 £000
Operating (deficit)/surplus	<b>(520)</b>	1,100
Transfer from government grant reserve	<b>(9,959)</b>	–
Depreciation and amortisation	<b>9,959</b>	2
Increase in debtors	<b>(6,121)</b>	(1,633)
Capital debtor	<b>1,246</b>	–
Bank interest debtor	<b>12</b>	–
Increase in creditors	<b>8,490</b>	2,086
<b>Net cash inflow from operating activities</b>	<b>3,107</b>	1,555

**14 Analysis of changes in cash during the period**

	<b>Period to 31 March 2003 £000</b>	Period to 31 March 2002 £000
Increases in cash for the period	<b>1,980</b>	1,557
Opening net funds	<b>1,557</b>	–
Closing net funds	<b>3,537</b>	1,557

**15 Financial commitments**

The NCSC is committed to make the following operating lease payments during the next financial year.

	<b>2003-2004 £000</b>	2002-2003 £000
<b>Land and buildings</b>		
Leases which expire within one year	<b>25</b>	–
Leases which expire within two to five years	<b>399</b>	–
Leases which expire after five years	<b>5,967</b>	6,392
<b>Other leases</b>		
Leases which expire within one year	<b>2</b>	–
Leases which expire within two to five years	<b>413</b>	–

## 16 Related party transactions

The National Care Standards Commission is a Non-Departmental Public Body sponsored by the Department of Health.

The Department of Health is regarded as a related party. During the year the Commission has made a number of material transactions with the Department and other entities for which the Department is regarded as the parent Department.

The Commission has had no material transactions with other central government bodies.

The Commission maintains a Register of Interests for the Chairman, Members of the Board and Directors.

The following members of the NCSC board are associated with organisations that are deemed related parties of the NCSC

**Mr Michael Hake** is Corporate Director of Social Care and Performance at Solihull Metropolitan Borough Council.

**Mr Shaukat Moledina** holds commercial interests with Amocura Holdings Ltd and its subsidiaries.

**Baroness Howarth, OBE** is a board member of The Food Standards Agency, a Member of the House of Lords and Vice-Chair of the Faithfull Foundation. During the year charges totalling £40,450 have been incurred against bought-in services from the Food Standards Agency.

**Professor Jim Mansell** is a Trustee of United Response.

**Mr Deryk Mead** is the Chief Executive of National Children's Homes.

**Ms Lucianne Sawyer, CBE** is President of the UK Home Care Association.

**Ms Susan Sayer, OBE** is the Chief Executive of United Response, director of United Response in Business and a director of the Association for Residential Care.

**Mr Peter Westland** is Chair for Action on Elder Abuse. During the year £5,700 was paid to Action on Elder Abuse with relation to conference fees and expenses.

## 17 FRS13 Financial instruments

### *FRS13*

Derivatives and other Financial Instruments require disclosure of the role, which financial instruments have had during the period increasing or changing the risks the Commission faces in undertaking its activities.

#### *Interest rate risk*

Interest rate risk is not significant, as the Commission has no borrowings or material interest bearing deposits.

#### *Liquidity risk*

The Commission is not exposed to significant liquidity risk, as it has no borrowing facilities, and cash requirements are met by Department of Health.

#### *Currency risk*

Currency risk is not significant, as the Commission does not hold foreign currency assets or liabilities.

#### *Credit risk*

The Commission is not exposed to credit risk.

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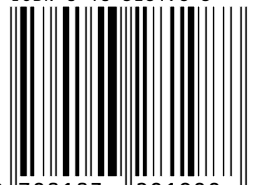
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