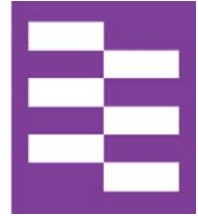


**Cambridgeshire
& Peterborough
Probation Trust**



Cambridgeshire and Peterborough Probation Trust

**Annual Report and Accounts
2012–2013**



Cambridgeshire and Peterborough Probation Trust
Annual Report and Accounts
2012–2013

Presented to Parliament pursuant to The Government Resources and Accounts Act 2000
(Audit of Public Bodies) Order 2012 (S.I. 2012, No. 854).

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Contents

Vision, Mission & Values	2
Foreword	3
1. Operational & Performance Review 2012–13	4
2. Accounts	11
3. The Certificate and Report of the Comptroller and Auditor General to the Houses of Parliament	20
4. Sustainability report	56

Vision, Mission & Values

Our mission is to reduce re-offending and contribute to the prevention of harm in Cambridgeshire and Peterborough.

Our vision is to provide collaborative, locally driven services to communities, Courts and victims by managing offenders to minimise re-offending to make Cambridgeshire and Peterborough a safer place to live and work.

The Cambridgeshire and Peterborough Probation Trust's (CPPT) activity centres around three key themes and these are the Trust's strategic priorities. These are Quality, Engagement, Development.

Quality

Quality matters. It can make the difference between an average service and a genuine lasting outcome. It is about a mindset to want to deliver the best service possible, attentive to risk, yet aware of cost. We want our staff to take pride in delivering quality; we want our partners to experience and contribute to quality and we want service users to tell us what quality feels like for them. In this way, we can design quality in everything that we do and use to define who we are.

Engagement

We know that real engagement with service users can make a genuine difference. We want to ensure that we design services which meet the needs of offenders and victims. We want to harness our professional skill base to ensure that we build powerful, effective relationships with service users, treating them with respect and working with them to reduce their re-offending.

Effective engagement with our partners, our stakeholders and the public is also important in delivering effective services. Staff at all levels in CPPT have a responsibility to engage effectively with all of those with whom we come into contact, this is a priority for the Trust.

Development

Any organisation which stops developing stops growing. Our Trust has taken major steps forward in relation to its performance and practice but there is still more to do. We want to further enhance the skills base of our staff group, develop our managers, maintain our front line capacity and build our operational support capability. This continuing focus on developing the organisation will position us for the future, enable us to respond to competition and address on-going financial challenges.

Foreword

This has been a challenging and at the same time, a rewarding year for Cambridgeshire and Peterborough Probation Trust. During the year the Trust's caseload saw a slight decrease in the caseload between 2011–12 and 2012–13 of 3.6%.

The nature of the caseload also continued a previous change towards increasing complexity and higher risk, both of harm and re-offending. The Trust is now supervising more offenders, both on community orders and prison licences who present as being of more serious risk and having more complex issues. 2012–13 followed a year in which the Trust lost a significant number of posts as a result of reducing budgets. Being a small Probation Trust, the Board was required to consider the on-going viability of the Trust, both financially and operationally in a context of economic austerity and the likelihood of further budget reductions. For this reason and also because of the increasing competitive environment for the services carried out by Probation Trusts, the Board took a strategic decision to merge with similar sized neighbouring Probation Trusts.

At the same time the government announced a fundamental review of the provision of services for offenders in the community and while the consultation period for the proposed changes was underway, the Board's plans for merger were held in abeyance. During the year a further period of consultation was required as a result of changed government proposals for the future organisation of the Probation Service. At the end of the year the final proposals from government were still awaited, but it was clear that a proposed merger of CPPT with neighbouring Trusts did not fit with the government's proposals. The merger option was therefore formally ended by the Trust Board.

In a year of considerable strategic uncertainty CPPT engaged positively with the introduction of the Police and Crime Commissioner (PCC) role. This role significantly changed the partnership landscape within the county and CPPT senior managers played a full part in the planning for the commencement of the Police and Crime Commissioner role following elections in November. The Trust has established a good working relationship with the PCC and there is strategic alignment with the PCC's plans for 2013–14.

CPPT performance during the year continued the upward trend from the previous year and at the year-end performance was rated at level 3 (green) which is good performance. The Trust continued to embed a combined focus on performance achievement and quality of service delivery so that the NOMS contract was delivered and the Commissioner increasingly considered CPPT to be a reliable and strongly performing provider of offender services.

CPPT's 2012–13 Business Plan contained specific objectives around 5 key areas; developing the organisation, improving our delivery capability in the management of offenders and the delivery of interventions, improving our public protection work and developing greater efficiency in the organisation of our infrastructure support services. This was an ambitious plan to be delivered in a context of financial constraint and strategic uncertainty.

Our Business Plan has been successfully delivered and it is testament to the quality, commitment and professionalism of our staff that 2012–13 has been a successful year. We remain committed to providing high quality services to the courts, communities, victims and offenders in Cambridgeshire and Peterborough.



John Budd
Chief Executive Officer
3rd June 2013

1. Operational & Performance Review 2012–13

Cambridgeshire Local Delivery Unit (LDU)

The Cambridgeshire LDU manages approximately 1100 offenders at any time and serves communities in the Cambridge and Huntingdon areas and includes HMP Littlehey.

Performance has been good within the Local Delivery Unit and particularly pleasing with 75.77% of Orders and Licences successfully completed, 99.71% of all Pre-Sentence Reports (PSRs) completed within the timeframe established by the Court and a strong focus on timely breach initiation at 95.16% and 100% for timely Recall of Licences. These measures assist Cambridgeshire LDU to assess the effectiveness of its contribution to public protection, but are not the only hallmarks of success; to this end a greater emphasis will be required on the timely completion of final OASys reviews, which is not a consistent area of performance for us, although purely in target terms, is only 0.23% away from what is required. This year the reoffending rate has reduced to less than the predicted rate.

Cambridgeshire LDU is directing its attention towards embedding a model of delivering Alcohol Specified Activity requirements, which has been slow to progress in 2012–13 because of difficulties with the provider. Progress has been made however within the Drug and Alcohol Commissioning Group partnership, with respect to reducing the cost of delivering Alcohol Treatment Requirements, and this will give us greater flexibility within the revised contract to direct Addaction's (the provider) resources to the medium and low areas of offender need rather than purely the highly entrenched.

The LDU has also made links with NEXUS, a provider of mental health services; we are developing the delivery of a pilot project to be delivered over twelve months; targeted at male offenders subject to supervision by Cambridgeshire & Peterborough Probation Trust, and having a history of mild/moderate mental health difficulties as assessed and determined by the Service Provider. The project involves the provision of weekly psychological support groups for up to 12 offenders, with outcomes being agreed beforehand by the Service Provider and CPPT. These outcomes will then be evaluated by the Institute of Criminology and the learning shared.

Cambridgeshire LDU has been invited to second a Probation Officer into the High Demand Families team, part of the government's Troubled Families agenda, and we are considering the most effective way to engage with that initiative. Integrated Offender Management continues to be working well and we have strong partnerships with Employment, Training and Education (ETE) providers which has also seen the success of Job Deal referrals. Engaging with and influencing our four Community Safety Partnerships is a priority for Cambridgeshire LDU, but presents some challenges within the smaller partnerships where priority setting does not always include offenders as strongly as we would like. Our active involvement in the Huntingdon based Multi Agency Referral Unit (MARU) was welcomed by Police and regarded as an appropriate commitment by Probation. Cambridgeshire LDU participates in the Youth Offending Service (YOS) Executive and Local Safeguarding Boards and directly to the latter's training delivery via the involvement of one Team Manager in particular. Staff from our LDU have been involved in the Local Crime, Community Sentence (LCCS) throughout the year, which at this time in our history is a particularly powerful way of explaining Probation services to the public.

Liaison with Sentencers and Courts in Cambridge and Huntingdon is strong and our local managers are effective leaders within their delivery teams. Cambridgeshire LDU staff and the aforementioned partners have benefitted from the stability, experience and knowledge that these managers bring.

The Trust delivers high quality performance against a range of different contracts in Cambridgeshire. Our key contract is the one we have with the National Offender Management Service (NOMS). They monitor our performance using the Probation Trust Reporting System (PTRS) comparing our performance against nationally fixed targets and benchmarking these against other Trusts.

Peterborough and Fenland LDU

The Peterborough and Fenland LDU manages approximately 1700 offenders at any time and serves communities in the north of the county. The LDU includes Britain's fastest growing city, Peterborough, as well as rural communities around the town of Wisbech. The LDU area includes a local privately run prison, HMP Peterborough, with whom we work very closely and the only Social Impact Bond (SIB). The SIB uses social finance to commission services to meet the needs of male offenders leaving Peterborough prison after serving sentences under 12 months. It also has a large modern high performing approved premises in Peterborough and Whitemoor which is part of the high security prison estate.

Performance has been good within the Local Delivery Unit with 75.18% of Orders and Licences successfully completed, 99.40% of all PSRs completed within the timeframe established by the Court and 98.92% for timely Recall of Licences. Timely breach initiation is at a level of 88.89%. OASys completion rate is at a level of 84.44%.

Strategic relationships we have built with partners in the LDU have enabled a more localised and integrated response to crime reduction and reoffending. This is managed operationally through the local partnership Reducing Reoffending Group chaired by the local LDU Director and strategically through the Community Safety Partnerships. Key challenges for the Partnerships and the LDU this year have been the strengthening of our local Integrated Offender Management Impact teams and the development of interventions more responsive to diverse needs of women offenders and our new communities. This year we have achieved significant reductions in crime levels and a reduced reoffending rate which is significantly less than the predicted rate. The IOM Impact teams are fully integrated and embedded with local partners.

We have continued to develop our partnership with the Dawn project which delivers a "one stop" service in partnership to all women offenders. The project has ensured that the specific needs of women offenders are recognised and managed in a way which supports their compliance with court sentences and more effectively helps them stop offending.

Through utilisation of a specialist domestic violence court the Peterborough and Fenland LDU piloted two new programmes for violent offenders to address alcohol and domestic abuse related offending. Both programmes were designed to help us fulfil our commitment to deliver the right intervention to the right offender at the right time across our local communities.

Interventions

During 2012–13 the Trust managed 4329 Community Orders or Suspended Sentence Orders and 2304 of these had an Unpaid Work Requirement (53.22%). In 2012–13 the total number of offender hours worked on Community Payback (CP) was 155,625. Individual placements make up 24.4% of all offender projects. The successful completion rate during 2012–13 was 81.2%. The total number of successful completions has increased by over 6% compared with the previous year and this is partly due to the skills of our staff in managing offenders on CP. During 2012–13 CPPT has continued to ensure that the benefits of visible Unpaid work are in line with the 2012 Community Payback specification.

Following a review of the delivery of interventions in 2011 a new structure was implemented. The new structure introduced an Interventions Manager responsible for the overall management of all Accredited Programmes (excluding Thames Valley Sex Offender Programme), the Community Payback Team and the Young Adult Attendance Centre. The new management structure was supported by one Programmes Operational Manager and two Community Payback Operational Managers. The aim of the new structure was to allow clear lines of responsibility and accountability, deliver greater efficiency savings and to put more management time into quality development. The new structure is designed to allow greater opportunities for the Interventions Manager to adopt an outward facing, more strategic role working closely with partners and stakeholders to develop and expand the operational delivery within the Interventions portfolio. Interventions staff work across the Trust.

For many years CPPT has worked in collaboration through a Service Level Agreement with Hertfordshire and Bedfordshire Probation Trusts to deliver the Thames Valley Sex Offender Programme. This has enabled more efficient working by employing one Team Manager to oversee operational delivery across three Trusts. This has been an extremely positive partnership, offering a flexible approach to the work and opening up some opportunities for staff to work across the three Trust areas when required. The sharing of good practice and training across Trusts has been of great benefit to both the Trust and operational staff. Developments are underway to work more closely with partners and stakeholders with the aim of offering training to their staff to enhance their risk management skills and confidence when working with sex offenders. CPPT plans to re-introduce the delivery of the partners' programme which seeks to ensure that risk is management enhanced.

In relation to accredited programmes performance, the achievement of the general offending behaviour completion target has presented challenges at times, largely due to a low referral rate from Offender Managers and a variable attrition rate. The Unit worked hard to build effective working relationships with Offender Managers to develop a more joined up approach to programme work and to ensure that programmes are targeted appropriately to meet offender need. Successful communication between Offender Management and Interventions staff is critical to ensuring the offender is fully informed and motivated to complete their programme requirement. These activities saw an improvement in the rate of offenders being sentenced to an accredited programmes requirement to address specific offending related needs. A shared approach to addressing attrition ensures a greater completion rate.

The shadow audit undertaken by NOMS during the summer involved the work of the programme unit being monitored against the NOMS accredited programmes audit standards. The feedback reports were welcomed and improvement plans were established for each programme. It is pleasing to report that a number of improvement recommendations have been addressed and further consolidation work will continue into 2013–14.

Succession planning has become increasingly difficult within accredited programmes given the reduced availability of training as a result of the closure of a number of training consortia across the country. Workforce planning is critical to ensure flexibility and increased resilience within the units, including the Thames Valley Sex Offender Programme (TVSOP). CPPT adopted a flexible approach offering staff in Offender Management, including administrative staff, the opportunity to undertake a mixture of Offender Management and programmes work initially with a view to becoming a full-time programme facilitator once a vacancy arises.

Two new interventions were introduced during 2012–13 to target domestic abuse perpetrators who do not meet the seriousness threshold required for the intensive groupwork Integrated Domestic Abuse Programme (IDAP): a one to one activity requirement targeting those who are lower risk offenders and/or those non English speaking offenders; and a group programme aimed at medium risk offenders delivered in partnership with the local Relate organisation. The Interventions Manager was the project lead for the implementation of both Activity Requirements.

CPPT was successful in becoming a Respect Accredited Provider to deliver IDAP to non-statutory offenders referred through the family courts by the Children and Family Court Advisory and Support Service (CAFCASS). CAFCASS is the commissioner of this work. It is not anticipated that this work will generate a substantial amount of additional income to the Trust. However, this work supports partnership working and, more critically, seeks to contribute to the protecting of victims and children in a wider context.

Innovation and finding new ways of improving service delivery and offender engagement is critical to promoting effective interventions. Work is underway to review the current delivery model to ensure that the offender journey, through programmes and other interventions, is positive and leads to greater compliance and an increase in successful completions.

Taking these developments into account, it is pleasing to note that CPPT achieved its General Offending Behaviour and other Accredited Programmes successful completion targets in 2012–13 as set by the NOMS Commissioner. CPPT intends to build on this in 2013–14 and give a stronger focus to quality development. We want to maximise the skills and commitment of all our programmes staff in developing this quality agenda.

Following the interventions management review, the operational delivery of Community Payback was re-organised. The outcome was the redefining of Probation Services Officer (PSO) roles, improved processes, the implementation of a slimmed down system for weekend cover and less reliance on sessional staff. This has led to a more effective and efficient service delivery and has realised significant savings for the Trust.

The Community Payback Team has secured a number of Unpaid Work projects that provide benefit to local communities. Some projects are ongoing and some come to an end once the bespoke piece of work is completed. The scope of the projects undertaken is wide-ranging, including graffiti removal, gardening, maintaining war graves, regeneration work, collecting, painting and decorating and recycling.

A critical element of Community Payback is to ensure that offenders develop skills which will prevent them from offending in the future. CPPT work with partner agencies to ensure that each eligible offender undertaking Community Payback will have access to key skills or another suitable educational input.

CPPT has developed close working relationships with local community groups (such as the Roshmini Centre, a multi-cultural drop-in education centre in Wisbech) in order to shape the delivery of probation services to promote equality of access. There are also formal partnerships with women's resource centres particularly in Peterborough (the nationally recognised DAWN project) and Cambridge City.

Diversity

CPPT provides services to a diverse range of offenders and it is a priority for the Trust to be compliant with all legislative requirements. In terms of our delivery, the recently introduced Domestic Abuse Activity Requirement for Eastern European offenders is a positive step forward, meeting a critical gap in service provision. We provide a good level of service to women offenders through the DAWN project and this year the commissioning arrangements for the service fall to the Trust to manage.

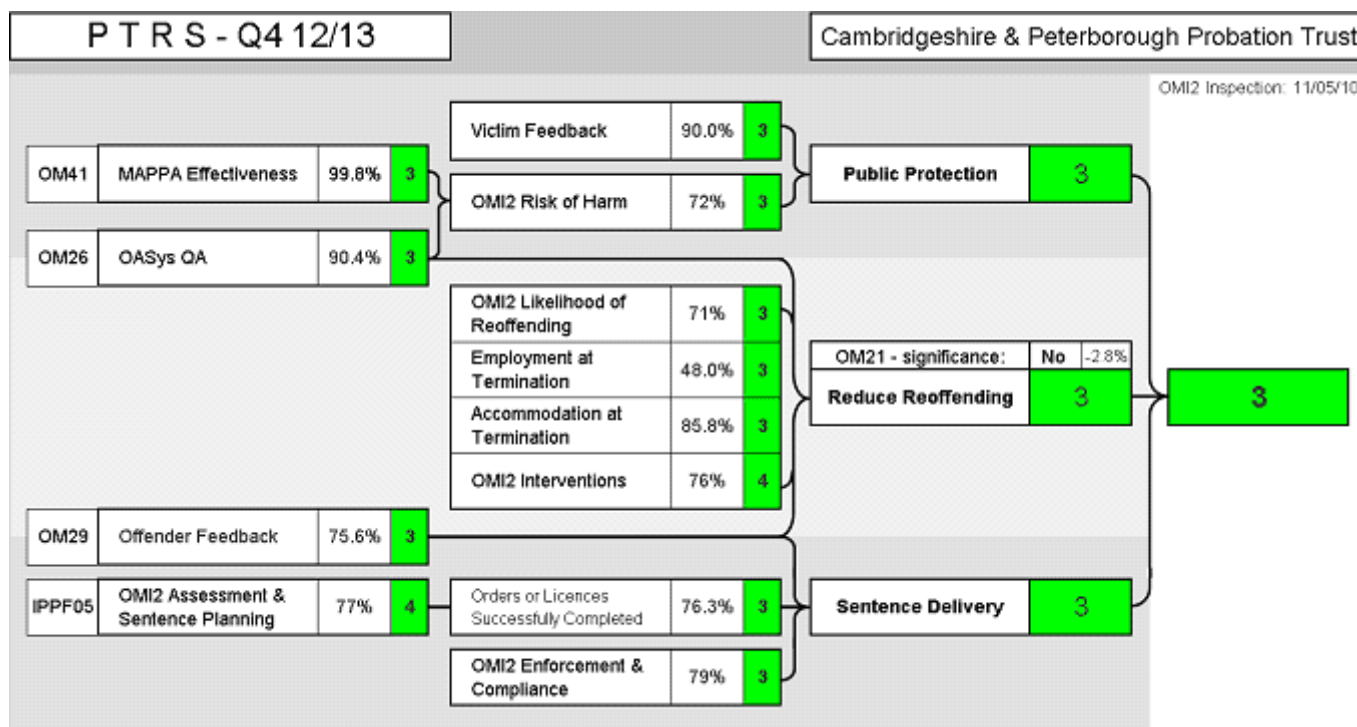
CPPT is committed to staff continuous professional development and training in relation to the Protective Characteristics forms part of the training plan.

Women

Over the past four years CPPT has worked in partnership with the Cambridge and Peterborough Women's Centres, a flag ship provision that delivers one stop shop services for women. This project has enabled CPPT to support an holistic approach to working with women offenders by women accessing the one stop shop provision through the DAWN project. As outlined in the Corston Report (the Government commissioned review of women with particular vulnerabilities in the Criminal Justice system) women have complex needs including high incidents of mental health issues and the vast majority of women offenders experience sexual or domestic abuse. Our strategy is to ensure that the majority of women are offered a female Offender Manager at PSR stage and have the opportunity to undertake their community sentence in a women only environment, where they can access a range of services relating to the 9 pathways to reducing re-offending.

Performance 2012–13

Our provisional PTRS results are shown below and the confirmed or validated results once benchmarked and moderated against other Trusts will be published in July 2013.



CPPT has again achieved an overall consistent rating of good this year and we are particularly pleased with high levels of victim satisfaction improvements this year, in feedback from offenders and the significant increase in the number of orders and licences successfully completed. With the capability now to rapidly collate the full range of our victim, staff and offender surveys these are now systematically built into our business planning and development as a local organisation. Detailed performance figures are shown in the tables below.

Measure	Description	Target	Performance
OM21	Reducing Reoffending (variance between actual and predicted rates)	No significant difference between actual and predicted	2.16%
OM20	Orders or Licences Successfully Completed	73%	76.33%
OM40	All Pre-Sentence Reports (PSRs) completed to court timescale	95%	99.37%
OM29	Offenders report Positive Engagement with the Offender Management Process	75%	75.58%
OM39	Timely Final OASys Reviews	90%	86.51%
OM05	Timely Initiation of Breach Proceedings for Unacceptable Failure	90%	92.24%
OM04	Timely Licence Recall Process	90%	99.35%
OM26	OASys Assessments of Satisfactory or Good Quality	90%	90.44%
OM27	PAROM1 Reports provided to General Parole Process (GPP) Timeliness Milestones	90%	97.01%
OM32	Victims report satisfaction with the services provided	90%	90%

Measure	Description	Target	Performance
OM46	Category 2 Level 2 and 3 Multi-Agency Public Protection Arrangements (MAPPA) Offenders Appear on Violent and Sexual Offender Register (ViSOR)	90%	100%
OM41A	Frequency of Probation MAPPA Strategic Management Board (SMB) Member Attendance at SMB Quarterly Meetings	75%	100%
OM41B	Frequency of Appropriate Grade Probation Staff at MAPPA Level 2/3 Meetings	90%	99.10%
OM17	Settled and Suitable Accommodation at End of Sentence	80%	85.85%
INT09	Employment at Termination	46%	47.97%
IPPF04	Offender Management Inspection (OMI) Risk of Harm	n/a	72%
IPPF05	OMI Assessment and Sentence Plan	n/a	77%
IPPF19	OMI 2 Enforcement/Compliance	n/a	79%
IPPF20	OMI2 Likelihood of Reoffending	n/a	71%

Probation Trust Contract Measures

Measure	Description	Target	Performance
OM11	Timely Final OASys Reviews Tier 2 and Tier 3 Offenders	90%	87.07%
OM12	Timely Final OASys Reviews Tier 4 Offenders	90%	83.33%
OM13	Timely Final OASys Reviews PPOs	90%	84.21%
INT01	Sex Offender Programme Completions (Probation)	24	24
INT02	Domestic Violence Programme Completions	68	68
INT03	Accredited Offender Behaviour Programmes	105	105
INT05	Community Payback Completions	950	923
INT08	Sustained Employment	175	174
C3	Percentage of Oral PSRs	30%	36.31%
C5	Working with Women – DAWN Project Referrals	100	184
C5a	Working with Women – Women’s Emotional Wellbeing Specified Activity Requirement (WEWSAR) Sentenced	36	92
C5b	Working with Women – WEWSAR Completions	24	17
C11	Domestic Abuse Specified Activity Requirement (SAR) Sentences	24	9
C11a	Domestic Abuse 1 to 1 Intervention in Sentence Plan	50	65
C9	MSAR (Motivate SAR)	20	4
C10	ETE SAR Sentences	90	86
C10	ETE Job Deal Referrals	150	204
C6	Delivering Drug interventions where need identified	70%	45.93%
C6	Delivering Alcohol interventions where need identified	70%	76.09%
C6a	Alcohol Specified Activity Requirement Sentences	70	72
C6a	Alcohol Treatment Requirements	70	158

Measure	Description	Target	Performance
C7a	Use of Attendance Centres for Tier 1 and 2 Offenders – Commencements	50	27
C7b	Use of Attendance Centres for Tier 1 and 2 Offenders – completions	30	30

Going Concern

In March 2012 the Secretary of State announced the start of consultation exercises on the future of probation services in England and Wales and on planned reforms to community sentences. This consultation ended at the end of June 2012. A further consultation commenced in January 2013 building on the previous consultation last year which set out plans to contract out probation services more widely and increase the use of Payment by Results. The consultation period ended on 22 February 2013 and the results of these consultations were published in “Transforming Rehabilitation: A strategy for Reform”, on 9 May 2013 by the Secretary of State for Justice.

The recommendations of the report will change the way in which probation services are commissioned and delivered. A new National Probation Service will be created to protect the public from the most dangerous offenders and manage the provision of probation services. England and Wales will be divided into 21 contract areas which align closely with local authorities and Police and Crime Commissioner areas. MoJ/NOMS will be responsible for commissioning rehabilitation services. Probation service local delivery units will support the gathering of intelligence on needs and priorities at a local level, including from key partners (e.g. local authority needs assessments) to feed into the MoJ/NOMS commissioning process. The implications of the new arrangements for individual Trusts are not provided in the consultation announcement at this stage. Specifically, the announcement does not provide sufficient detail to form a judgement on whether the material functions, assets and liabilities will be transferred for continuing use in the public sector in the context of the FReM paragraph 2.2.15. This is likely to become clearer during 2013–14 as the proposals are further developed and implemented.

Implementation of the new arrangements will require a Statutory Instrument to be issued by the Secretary of State under the Offender Management Act 2007, subject to negative affirmation. This had not been drafted at the date the Annual Report and Accounts were approved. Senior management has concluded therefore that, having reviewed the results of the consultation within the context of the Financial Reporting Manual (FReM), it is appropriate for the Trust to prepare the 2012–13 Annual Report and Accounts on a going concern basis, with disclosure of a ‘material uncertainty’ around going concern, arising from the recommendations of the report, Transforming Rehabilitation: A strategy for Reform.

2. Accounts

Management Commentary

Statutory background

The Probation Trusts were established under the Offender Management Act 2007 (OM Act). Each Trust is a corporate body under the OM Act and a Non-Departmental Public Body (NDPB) which reports to the National Offender Management Service (NOMS). This Trust came into existence on 1 April 2010 (following transition from Cambridgeshire Probation Board which was established in 2001).

These accounts have been prepared in accordance with the Government Financial Reporting Manual (FRm) issued by HM Treasury (HMT) and in accordance with the accounts direction issued on 6 March 2013, by the Secretary of State under the OM Act.

Principal activities

Cambridgeshire and Peterborough Probation Trust covers the Cambridgeshire police area, as defined in Schedule 1 of the Police Act 1996, serving a population of approximately 800,000. During the year, the Trust employed some 211 full-time equivalent staff that worked from 5 buildings and 1 Approved Premise across the Trust.

Each Trust is to initially provide assistance to the courts in determining the appropriate sentences to pass and making other decisions in respect of persons charged with or convicted of offences, and to assist in the supervision and rehabilitation of such persons.

The discharge of policies as established by the Ministry of Justice, are designed to ensure:

- The protection of the public;
- The reduction of re-offending;
- The proper punishment of offenders;
- Ensuring offenders' awareness of the effects of crime on the victims of crime and the public; and
- The rehabilitation of offenders.

Operational Performance during 2012–13

An analysis of performance outcomes is summarised in the Annual Report on pages 4 to 10.

Results for the year

The Statement of Comprehensive Net Expenditure (SoCNE) for the year is shown on page 22.

The Statement of Changes in Taxpayers' Equity is shown on page 25.

Operating costs

The net operating cost before tax for 2012–13 stands at £520,000 compared to £644,000 for 2011–12.

Statement of Financial Position and Statement of Cash Flows

The Statement of Financial Position and Statement of Cash Flows are on pages 23 and 24.

The net asset position has decreased from a liability of £13,583,000 at March 2012 to a liability of £15,835,000 at March 2013. The largest single movement in net assets is an increase of £2,289,000 in respect of pension liability which is partly due to falling real bond yields.

Payment of creditors

In the year to 31 March 2013, the Trust paid 962 trade invoices with a value of £2,442,000. The percentage of undisputed invoices paid within 30 days by the Trust was 90.85% compared to 93.10% in 2011–12.

Treatment of Pension Liabilities

Past and present employees of the Probation Trusts are covered by the provisions of the Local Government Pension Scheme (LGPS). This is a funded defined benefit scheme meaning that retirement benefits are determined independently of the investments of the scheme, and employers are obliged to make additional contributions where assets are insufficient to meet retirement benefits. Further information can be found in **Note 4** to the Accounts.

Sickness absence data

The average levels of absence due to staff sickness were 13.42 days across the Trust (2011–12 10 days).

Personal data related incidents

The following gives a summary report of significant personal data related incidents in 2012–13, which were formally reported to the Information Commissioner's Office (ICO).

Date of incident (month)	Nature of incident	Nature of data involved	Number of people potentially affected	Notification of steps
NIL	NIL	NIL	NIL	NIL

Events after the reporting period

In accordance with the requirements of IAS 10, events after the reporting period are considered up to the date on which the accounts are authorised for issue. This is interpreted as the date of the Audit Certificate of the Comptroller and Auditor General.

As at the date of the Audit Certificate, the following reportable events had occurred:

The results of the “Transforming Rehabilitation” consultation paper were published on 9 May 2013, by the Secretary of State for Justice, which announced the future requirements for the provision of probation services. The recommendations will change the way in which probation services are commissioned and delivered. A new National Probation Service will be created to protect the public from the most dangerous offenders and manage the provision of probation services. England and Wales will be divided into 21 contract areas which align closely with local authorities and Police and Crime Commissioner areas. MoJ/NOMS will be responsible for commissioning rehabilitation services. Probation service local delivery units will support the gathering of intelligence on needs and priorities at a local level, including from key partners (e.g. local authority needs assessments) to feed into the MoJ/NOMS commissioning process. It is expected that the detail will be finalised over the coming months. None of the Trust's assets, liabilities or functions had been transferred at the date the accounts were authorised for issue.

Sustainable development

The Trust falls within the scope of reporting under the Greening Government commitment. As such we have produced a separate sustainability report showing performance against sustainability targets for greenhouse gas emissions, waste minimisation and management and the use of finite resources and their related expenditure. The Sustainability Report is shown on pages 56 to 57.

Audit

In accordance with the direction given by the Secretary of State, these accounts have been prepared in accordance with the FReM. With effect from 1 April 2012, the external Auditor changed from the Audit Commission to the National Audit Office. This change of the external Auditors was driven by a DCLG decision to disband the Audit Commission and was made by HMT via a 2012 order to the Government Resource Accounts Act 2000. The Comptroller and Auditor General is appointed by statute to audit the Trust and reports on the truth and fairness of the annual financial statements and the regularity of income and expenditure. The Audit Certificate of the Comptroller and Auditor General is attached to the Accounts on pages 20 and 21.

Total audit fees reported in the Accounts are £33,000. The audit fees for 2012–13 are made up of:

- External Audit of £21,000 and
- Internal Audit £12,000.

As Accounting Officer, I have taken all steps to ensure that:

- I am aware of any relevant audit information
- the Auditor is aware of that information, and
- there is no relevant audit information of which the Auditor is unaware.

The Cambridgeshire and Peterborough Probation Trust Management Board

The governance arrangements within the Trust for the period April 2012 to March 2013, included the following:

- Kevin Ellis (Chair)
- John Budd (CEO)
- Chris Emerson
- Rod Pullen
- Cris Rees
- Barry Smethurst

The Chair and other members of the Board were all appointed by the Secretary of State.

Details of the remuneration of the Management Board are set out in the Remuneration Report on pages 14 to 15.

Membership of the Board is set out in the table below:

Position	Name	Date appointment commenced / ended (during 2012–13) where appropriate
Chief Executive	John Budd	n/a
Chair	Kevin Ellis	n/a
Board Member	Chris Emerson	n/a
Board Member	Rod Pullen	n/a
Board Member	Cris Rees	n/a
Board Member	Barry Smethurst	n/a



John Budd
Chief Executive Officer and Accountable Officer

10th June 2013

Remuneration Report

Appointments

The Chair, the Chief Executive and other members of the Trust Board are all appointed by the Secretary of State in line with the Commissioner for Public Appointments 'Guidance on Appointments to Public Bodies'.

The salary and pension entitlements of the senior managers and non-executive directors of the Cambridgeshire and Peterborough Probation Trust were as follows:

A) REMUNERATION – AUDITED

Total remuneration includes salary, non-consolidated performance-related pay, benefits-in-kind as well as severance payments. It does not include employer pension contributions and the cash equivalent transfer value of pensions.

	2012/13			2011/12		
	Salary (as defined below) £000s	Bonus £000s	Benefits in kind (rounded to the nearest £100) £	Salary (as defined below) £000s	Bonus £000s	Benefits in kind (rounded to the nearest £100) £
	John Budd – Chief Executive Officer	85–90	None	None	80–85	None
Kevin Ellis – Chair	15–20	None	None	10–15	None	None
Salah Al Bander (to August 2011) – Board Member	-	None	None	0–5	None	None
Chris Emerson – Board Member	0–5	None	None	0–5	None	None
Rod Pullen – Board Member	0–5	None	None	0–5	None	None
Cris Rees – Board Member	0–5	None	None	0–5	None	None
Barry Smethurst – Board Member	0–5	None	None	0–5	None	None

All MoJ appointed Trust Board members receive non-pensionable remuneration of £15.40 per hour from 1 April 2010, with the exception of the Chief Executive and the Chair. Trusts at their discretion may pay a travelling allowance and any other relevant expenses incurred.

The total remuneration of the highest paid Director and the median total remuneration for other staff are shown in the table below.

	Total Full-time Equivalent Remuneration	
	2012–13	2011–12
Highest paid Director (pay band)	85–90	80–85
Median for other staff	£24,555	£25,050
Pay multiple ratio	3.6:1	3.3:1

The median remuneration is the total remuneration of the staff member(s) lying in the middle of the linear distribution of the total staff, excluding the highest paid Director. The pay multiple ratio is the ratio between the total remuneration of the highest paid Director and the median for other staff.

Salary

'Salary' includes the gross salary; overtime; etc as applicable to Trusts.

Benefits in kind

The monetary value of benefits in kind covers any benefits provided by the employer and treated by HM Revenue and Customs as a taxable emolument. The benefits received are in respect of costs for

accommodation, travel and the pecuniary liability in respect of tax paid under the employer PAYE settlement agreement with HM Revenue and Customs.

B) PENSION BENEFITS – AUDITED

	Total accrued pension as at 31 March 2013 & related lump sum	Real increase/ (decrease) in pension and related lump sum at pension age	CETV at 31 March 2013	CETV at 31 March 2012	Real increase/ (decrease) in CETV after adjustment for inflation and changes in market investment factors
	£000s	£000s	£000s	£000s	£000s
John Budd	45–50 plus lump sum of 90–95	0–5 plus lump sum of 5–10	816	721	95

This scheme provides benefits on a ‘final salary’ basis at a normal retirement age of 65. Benefits accrue at the rate of 1/60th of pensionable salary for service from 1 April 2008 with no automatic lump sum. For pensionable service up to 31 March 2008, benefits accrue at the rate of 1/80th of pensionable salary for each year of service. In addition, a lump sum equivalent to 3/80ths of final pay of every year of total membership is payable on retirement. The scheme permits employees to take an increase in their lump sum payment on retirement in exchange for a reduction in their future annual pension. Members pay contributions of between 5.5% and 7.5% of pensionable earnings. Employers pay the balance of the cost of providing benefits, after taking into account investment returns.

Cash Equivalent Transfer Value (CETV)

This is the actuarially assessed capitalised value of the pension scheme benefits accrued by a member at a particular point in time. The benefits valued are the member’s accrued benefits and any contingent spouse’s pension payable from the scheme. A CETV is a payment made by a pension scheme or arrangement to secure pension benefits in another pension scheme or arrangement when the member leaves a scheme and chooses to transfer the benefits accrued in their former scheme. The pension figures shown relate to the benefits that the individual has accrued as a consequence of their total membership of the pension scheme, not just their service in a senior capacity to which disclosure applies. The CETV figures include the value of any pension benefit in another scheme or arrangement which the individual has transferred to the Civil Service Pension arrangements and for which the Civil Service Vote has received a transfer payment commensurate to the additional pension liabilities being assumed. They also include any additional pension benefit accrued to the member as a result of their purchasing additional years of pension service in the scheme at their own cost. CETVs are calculated within the guidelines and framework prescribed by the Institute and Faculty of Actuaries, and do not take account of any actual or potential reduction to benefits resulting from Lifetime Allowance Tax which may be due when pension benefits are drawn.

Real increase in CETV

This reflects the increase in CETV effectively funded by the employer. It takes account of the increase in accrued pension due to inflation, contributions paid by the employee (including the value of any benefits transferred from another pension scheme or arrangement) and uses current market valuation factors for the start and end of the period.



John Budd
Chief Executive and Accountable Officer
10th June 2013

Statement of Accounting Officer's Responsibilities

Under the Schedule 1, paragraph 13(1)(b) of the Offender Management Act 2007, the Secretary of State has directed the Cambridgeshire and Peterborough Probation Trust to prepare for each financial year, a statement of accounts detailing the resources acquired, held or disposed of during the year and the use of resources by the Trust during the year. The accounts are prepared on an accrual basis and must give a true and fair view of the state of affairs of the Trust and of its income and expenditure, changes in taxpayers' equity and cash flows for the financial year.

In preparing the accounts, the Accounting Officer is required to comply with the requirements of the Government Financial Reporting Manual and in particular to:

- Observe the Accounts Direction issued by the Secretary of State, including the relevant accounting and disclosure requirements, and apply suitable accounting policies on a consistent basis;
- Make judgments and estimates on a reasonable basis;
- State whether applicable accounting standards as set out in the Government Financial Reporting Manual have been followed, and disclose and explain material departures in the financial statements; and
- Prepare the financial statements on a going concern basis.

The Secretary of State has appointed the Chief Executive as the Accounting Officer of the Trust. The responsibilities of the Accounting Officer, including responsibility for the propriety and regularity of the public finances for which the Accounting Officer is answerable, for keeping proper records and for safeguarding the Trust's assets, are set out in Managing Public Money published by HM Treasury.

Governance Statement

Introduction

As Accountable Officer, I have responsibility for maintaining a sound system of internal control that supports the achievement of the Trust's policies, aims and objectives, whilst safeguarding the public funds and departmental assets for which I am personally responsible, in accordance with the responsibilities assigned to me in my letter of delegation and in Managing Public Money.

Governance Framework

I, or an Officer of the Trust delegated by me, give account of Trust performance to Board meetings and to the National Offender Management Service (NOMS) throughout the year. The Audit Committee reviews and challenges, at every meeting, the assumptions made in assessing the top ten risks of the Trust. I am required to demonstrate to the Committee that adequate control objectives are in place for the Trust to achieve its business objectives and contractual requirements with NOMS. The Trust gives account of its performance at the end of the financial year by providing an annual report.

Overall Governance is exercised in accordance with the Trust's standing orders. The Board annually reviews the terms of reference for the limited sub-committee structure and the membership. All sub-committees are advisory and report to the full Board. Attendance of Board members at the Board and sub-committees is formally recorded as part of the meeting notes.

Oversight and Assurance arrangements

As Accountable Officer, I have responsibility for reviewing the effectiveness of the system of internal control. The executive managers within the Probation Trust have responsibility for the development and maintenance of the internal control framework. My review of the effectiveness of the system of internal control is informed by the work of the internal auditors and comments made by the external auditors in their management letter and other reports. I have been advised of the effectiveness of the system of internal control by the Trust Board and the Audit Committee.

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 policies, aims and objectives, to evaluate the likelihood of those risks being realised, the impact should they be realised, and to manage them efficiently, effectively and economically. The system of internal control has been in place in Cambridgeshire & Peterborough Probation Trust for the year ended 31 March 2013 and up to the date of approval of the annual report and accounts, and in accordance with Treasury guidance.

Additional information in relation to risk is provided by internal and external audit reports, thematic national reports from the Probation Directorate and HM Inspectorate of Probation. All staff have been briefed on information security policies and issued with a handbook.

The Trust Board received quarterly reports on Trust performance against the NOMS contract requirements and the PTRS monitoring tool. The Trust achieved a green PTRS rating for year 2012–13.

In summary internal control is maintained through management processes that identify risks impacting on the organisation as a whole and on specific service progress plans. I monitor these risks through Senior Management Team meetings, the Audit Committee, other Board Committees and Advisory groups with special responsibilities and at full Board meetings. A "traffic light" system is used to highlight status of risk and exception reports are provided where risks in relation to "likelihood" or "impact" are determined as increasing.

In respect of the effectiveness of the arrangements of the Area's risk control systems the audit opinion provided by the Ministry of Justice Internal Audit and Assurance Unit in its annual report of 2012–13

states that they are able “to give reasonable assurance that the Trust’s overall risk, control and governance framework is generally adequate to enable the achievement of its objectives and that the key risks to the Trust are being effectively managed”. Of the 4 reports prepared by internal audit, 1 was assessed as a green status and three reports as amber green.

Risk Management

A risk management policy identifies the roles of the Chief Executive, Board, Senior Management Team and Trust Audit Committee. In addition, it identifies risk management as an integral part of the system of internal control specifying the Trust’s requirements in relation to policies and procedures, business planning, budgeting and regular reporting. As Trust policy, its status is such that it requires compliance from all staff.

Team plans are developed for all teams and risks considered in the context of the objectives.

A high-level generic risk register identifies and monitors overall risks significant to the Trust. The document is formally reviewed quarterly. The Audit Committee reports to all Trust Board meetings on the effectiveness of internal controls and alerts me as Accountable Officer and the Trust Board on any emerging issues. An annual agreed programme of internal audit work is undertaken and reported to the Audit Committee.

As internal auditors for local Probation Trusts in the region the internal auditors are well placed to ensure that I am aware of best practice that supports developing the Trust’s capacity to manage risk.

The business plan, budget and risk register are agreed annually by the Trust Board. The register identifies generic risks and specific risks in relation to the business objectives, which underpin each of the Strategic priorities in the business plan. All risks are assessed in terms of both “likelihood” and “impact” and, where relevant, informed by the views of key stakeholders such as Local Authorities, police and sentencers. Control measures are identified in respect of every risk. The major generic risks identified for 2012–13 related to workforce planning, meeting the contract with the NOMS, Public Protection and ensuring expenditure does not exceed the budget. Along with the Senior Management Team and Audit Committee I formally review quarterly reports of all identified risks and consider the updated assessment of the risk. Risks identified with a high score are reviewed on a more frequent basis. Any significant variation of risk is reported to the Trust Board. Expenditure is monitored and reviewed by the Senior Management Team on a monthly basis. The Director of Finance & Business Development reports to Board meetings on the Trust’s spending against the resources allocated. A Board approved scheme of budget delegation to Directors was in place during the year.

Board Attendance

The tables below show the membership of the Board and sub-committees and the attendance records of members at meetings during the period 1 April 2012 to 31 March 2013. The respective Chairs invited officials to attend but these are not recorded below.

Board

Name	Meetings Attended
John Budd	6/6
Kevin Ellis	6/6
Chris Emerson	5/6
Rod Pullen	4/6
Cris Rees	4/6
Barry Smethurst	6/6

Audit Committee

Name	Meetings Attended
Chris Emerson	5/5
Rod Pullen	5/5
Cris Rees	4/5
Barry Smethurst	5/5

Joint Consultative Committee

Name	Meetings Attended
John Budd	2/2
Kevin Ellis	2/2
Chris Emerson	1/2
Barry Smethurst	2/2

Health & Safety Committee

Name	Meetings Attended
Rod Pullen	2/4
Barry Smethurst	2/4

Human Resource & Equalities Development Committee

Name	Meetings Attended
John Budd	2/4
Kevin Ellis	4/4
Chris Emerson	4/4
Rod Pullen	4/4
Cris Rees	4/4
Barry Smethurst	4/4

John Budd
Chief Executive and Accountable Officer

10th June 2013

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

I certify that I have audited the financial statements of Cambridgeshire & Peterborough Probation Trust for the year ended 31 March 2013 under the Offender Management Act 2007. The financial statements comprise: the Statements of Comprehensive Net Expenditure, Financial Position, Cash Flows, Changes in Taxpayers' Equity; and the related notes. These financial statements have been prepared under the accounting policies set out within them. I have also audited the information in the Remuneration Report that is described in that report as having been audited.

Respective responsibilities of the Chief Executive and auditor

As explained more fully in the Statement of Accountable Officer's Responsibilities, the Chief Executive is responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view. My responsibility is to audit, certify and report on the financial statements in accordance with the Offender Management Act 2007. I conducted my audit in accordance with International Standards on Auditing (UK and Ireland). Those standards require me and my staff to comply with the Auditing Practices Board's Ethical Standards for Auditors.

Scope of the audit of the financial statements

An audit involves obtaining evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error. This includes an assessment of: whether the accounting policies are appropriate to the Trust's circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the Trust; and the overall presentation of the financial statements. In addition I read all the financial and non-financial information in the Annual Report to identify material inconsistencies with the audited financial statements. If I become aware of any apparent material misstatements or inconsistencies I consider the implications for my certificate. I am required to obtain evidence sufficient to give reasonable assurance that the expenditure and income recorded in the financial statements have been applied to the purposes intended by Parliament and the financial transactions recorded in the financial statements conform to the authorities which govern them.

Opinion on regularity

In my opinion, in all material respects the expenditure and income recorded in the financial statements have been applied to the purposes intended by Parliament and the financial transactions recorded in the financial statements conform to the authorities which govern them.

Opinion on financial statements

In my opinion:

- the financial statements give a true and fair view of the state of Cambridgeshire & Peterborough Probation Trust's affairs as at 31 March 2013 and of the net operating cost after taxation for the year then ended; and
- the financial statements have been properly prepared in accordance with the Offender Management Act 2007 and Secretary of State directions issued thereunder.

Emphasis of Matter – Material uncertainty in respect of going concern

Without qualifying my opinion, I have considered the adequacy of the disclosures made in **Note 1.3** of the financial statements, concerning management's consideration of a material uncertainty around the going concern status of the Trust. This arises from an announcement by the Secretary of State for Justice on 9 May 2013, regarding the future of the probation service.

Opinion on other matters

In my opinion:

the part of the Remuneration Report to be audited has been properly prepared in accordance with Secretary of State directions made under the Offender Management Act 2007; and the information given in the Operational and Performance Review, Management Commentary and Sustainability Report for the financial year for which the financial statements are prepared is consistent with the financial statements.

Matters on which I report by exception

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

- adequate accounting records have not been kept or returns adequate for my audit have not been received from branches not visited by my staff; or the financial statements and the part of the Remuneration Report to be audited are not in agreement with the accounting records and returns; or
- I have not received all of the information and explanations I require for my audit; or
- the Governance Statement does not reflect compliance with HM Treasury's guidance.

Report

I have no observations to make on these financial statements.

Amyas C E Morse
Comptroller and Auditor General

Date 5th July 2013

National Audit Office
157–197 Buckingham Palace Road
Victoria
London
SW1W 9SP

Statement of Comprehensive Net Expenditure

For the year ended 31 March 2013

		2012–13	2011–12
	Notes	£000	£000
Administration costs			
Staff costs	3(a)	6,875	7,472
Other administration costs	6(a)	2,521	2,610
Income	7(a)	(9,334)	(9,711)
Net administration costs		62	371
Programme costs			
Staff costs	3(a)	0	0
Other programme costs	6(b)	0	0
Income	7(b)	0	0
Net programme costs		0	0
Net operating costs		62	371
Expected return on pension assets	4(d)	(1,280)	(1,526)
Interest on pension scheme liabilities	4(d)	1,738	1,799
Net operating costs before taxation		520	644
Taxation	5	0	0
Net operating costs after taxation		520	644

Other Comprehensive Expenditure

		2012–13	2011–12
	Notes	£000	£000
Net operating costs after taxation		520	644
Net (gain)/loss on revaluation of property, plant and equipment	8	(2)	2
Net (gain)/loss on revaluation of intangibles	9	0	0
Net (gain)/loss on revaluation of available for sale financial assets		0	0
Pension actuarial (gain)/loss	23	1,744	2,622
Total comprehensive expenditure for the year ended 31 March 2013		2,262	3,268

The notes on pages 26 to 53 form part of these accounts.

Statement of Financial Position

As at 31 March 2013

	Notes	2012–13 £000	2011–12 £000
Non-current assets			
Property plant and equipment	8	61	72
Intangible assets	9	0	0
Deferred tax asset	19	0	0
Trade and other receivables	12(a)	0	0
Total non-current assets		61	72
Current assets			
Assets classified as held for sale	11	0	0
Deferred tax asset	19	0	0
Trade and other receivables	12(a)	1,095	878
Cash and cash equivalents	13	97	264
Total current assets		1,192	1,142
Total assets		1,253	1,214
Current liabilities			
Trade and other payables	14(a)	(781)	(692)
Provisions	15	0	0
Taxation payables	14(a)	(688)	(775)
Total current liabilities		(1,469)	(1,467)
Non-current assets plus/less net current assets/(liabilities)		(216)	(253)
Non-current liabilities			
Trade and other payables	14(a)	0	0
Provisions	15	0	0
Pension liability	4(c)	(15,619)	(13,330)
Total non-current liabilities		(15,619)	(13,330)
Assets less liabilities		(15,835)	(13,583)
Taxpayers' equity			
General fund	23	(15,842)	(13,588)
Revaluation reserve – property, plant and equipment	24(a)	7	5
Revaluation reserve – intangible assets	24(b)	0	0
		(15,835)	(13,583)

The financial statements on pages 22 to 25 were approved by the Board on 10 June 2013 and were signed on its behalf by



John Budd
Chief Executive and Accountable Officer

10th June 2013

The notes on pages 26 to 53 form part of these accounts.

Statement of Cash Flows

For the year ended 31 March 2013

		2012–13	2011–12
	Notes	£000	£000
Cash flows from operating activities			
Net operating costs	23	(520)	(644)
Adjustments for non-cash transactions	6(a)	23	20
Adjustments for pension cost	4(d)	545	618
(Increase)/decrease in receivables	12(a)	(217)	(236)
Increase/(decrease) in payables	14(a)	2	191
Utilisation of provisions	15	0	0
Less movements in property, plant and equipment payable	14(a)	0	0
Less payments of amounts due to Consolidated Fund to NOMS	14(a)	0	1
Net cash outflow from operating activities		(167)	(50)
Cash flows from investing activities			
Purchase of property, plant and equipment	8	0	0
Purchase of intangibles	9	0	0
Proceeds on disposal of property, plant and equipment	8	0	0
Proceeds on disposal of intangibles	9	0	0
Net cash outflow from investing activities		0	0
Cash flows from financing activities			
Net financing received in year	23	0	0
Payments of amounts due to the Consolidated Fund to NOMS		0	(1)
Net financing		0	(1)
Net increase/(decrease) in cash and cash equivalents in the period			
		(167)	(51)
Cash and cash equivalents at the beginning of the period	13	264	315
Cash and cash equivalents at the end of the period	13	97	264
Increase/(decrease) in cash		(167)	(51)

The notes on pages 26 to 53 form part of these accounts.

Statement of Changes in Taxpayers' Equity

For the year ended 31 March 2013

	Notes	General Fund £000	Revaluation Reserve £000	Total £000
Changes in taxpayers' equity for 2011–12				
Balance as at 1 April 2011		(10,324)	7	(10,317)
Net operating cost after taxation	SocNE	(644)		(644)
Net gain/(loss) on revaluation of property, plant and equipment	24(a)	0	(2)	(2)
Net gain/(loss) on revaluation of intangibles	24(b)	0	0	0
Movement in donated assets	23	0	0	0
Transferred from revaluation reserve	23	2	0	2
Pension actuarial (loss)/gain	23	(2,622)	0	(2,622)
Net NOMS financing received in year	23	0	0	0
Balance as at 31 March 2012		(13,588)	5	(13,583)
Changes in taxpayers' equity for 2012–13				
Net operating cost after taxation	SocNE	(520)		(520)
Net gain/(loss) on revaluation of property, plant and equipment	24(a)	0	2	2
Net gain/(loss) on revaluation of intangibles	24(b)	0	0	0
Movement in donated assets	23	0	0	0
Transferred from revaluation reserve	23	10	0	10
Pension actuarial (loss)/gain	23	(1,744)	0	(1,744)
Net NOMS financing received in year	23	0	0	0
Balance as at 31 March 2013		(15,842)	7	(15,835)

The notes on pages 26 to 53 form part of these accounts.

Notes to the accounts

1. Statement of accounting policies

The financial statements have been prepared in accordance with the 2012–13 Government Financial Reporting Manual (FRm) issued by HM Treasury. The accounting policies contained in the FRm follow International Financial Reporting Standards (IFRS) as at the reporting date to the extent that it is meaningful and appropriate to the public sector.

Where the FRm permits a choice of accounting policy, the policy which has been judged to be the most appropriate to the particular circumstances of the Probation Trust for the purpose of giving a true and fair view has been selected. The Probation Trust's accounting policies have been applied consistently in dealing with items considered material in relation to the accounts.

The Trust has not adopted any Standards or Interpretations in advance of the required implementation dates. It is not expected that adoption of Standards or Interpretations which have been issued by the International Accounting Standards Board but have not been adopted will have a material impact on the financial statements, except for the following:

The IASB has issued an amended IAS 19 that will come into force for financial periods beginning on or after 1 January 2013 (IAS 19R). IAS 8 requires the disclosure of the impact of the changes to accounting standards which have not yet been adopted. In particular, it requires a disclosure, in the 2013 accounts for those employers with 31 March 2013 year end date, of the expected impact of the future change in accounting standard. The principal changes are as follows:

- The expected return on assets is calculated at the discount rate, instead of, as currently, at an expected return based on actual assets held in the Fund.
- The interest on the service cost is included in the service cost itself.
- Administration expenses continue to be charged through the Statement of Comprehensive Expenditure, but are set out as a separate item.

Had the Trust adopted the amended IAS19 for the 2012–13 reporting period, the impact on the financial statements would have been a £183,000 increase.

1.1 Accounting convention

These accounts have been prepared on an accruals basis under the historical cost convention and modified to account for the revaluation of non-current assets, where material, at their value to the business. The functional and presentational currency of the Trust's financial statements is the British pound sterling (to the nearest £1,000 unless otherwise stated).

1.2 Changes in accounting policies and restatement of comparatives

There have been no changes in accounting policies or restatement of comparatives in these accounts.

1.3 Going concern

The Statement of Financial Position at 31 March 2013 shows negative Taxpayers' Equity, which reflects the inclusion of liabilities falling due in future years. The future financing of the Probation Trust liabilities is met by future grants of Supply to the Ministry of Justice/NOMS and there is no reason to believe that future approvals of Supply will not be forthcoming. The Trust will continue to invoice NOMS for the provision of probation services under the terms of its contract with NOMS.

A consultation paper "Transforming Rehabilitation – A revolution in the way we manage offenders" was issued in January 2013 which built on the previous consultation last year and set out plans to contract out probation services more widely and increase the use of Payment by Results. The consultation period ended on 22 February 2013 and the results of both consultations were published in "Transforming Rehabilitation: A strategy for Reform", on 9 May 2013 by the Secretary of State for Justice.

The recommendations of the report will change the way in which probation services are commissioned and delivered. A new National Probation Service will be created to protect the public from the most dangerous offenders and manage the provision of probation services. England and Wales will be divided into 21 contract areas which align closely with local authorities and Police and Crime Commissioner areas. MoJ/NOMS will be

responsible for commissioning rehabilitation services. Probation service local delivery units will support the gathering of intelligence on needs and priorities at a local level, including from key partners (e.g. local authority needs assessments) to feed into the MoJ/NOMS commissioning process. The implications of the new arrangements for individual Trusts are not provided in the consultation announcement at this stage. Specifically, the announcement does not provide sufficient detail to form a judgement on whether the material functions, assets and liabilities will be transferred for continuing use in the public sector in the context of the FReM paragraph 2.2.15. This is likely to become clearer during 2013–14 as the proposals are further developed and implemented.

Implementation of the new arrangements will require a Statutory Instrument to be issued by the Secretary of State under the Offender Management Act 2007, subject to negative affirmation. This had not been drafted at the date the Annual Report and Accounts were approved. Senior management has concluded therefore that, having reviewed the results of the consultations within the context of the Financial Reporting Manual (FReM), it is appropriate for the Trust to prepare the 2012–13 Annual Report and Accounts on a going concern basis, with disclosure of a 'material uncertainty' around going concern, arising from the recommendations of the report, Transforming Rehabilitation: A strategy for Reform.

1.4 Property, plant and equipment

Non-current assets are included at cost upon purchase and are restated at each Statement of Financial Position date using the Price Index Numbers for Current Cost Accounting (Office for National Statistics). The minimum level for capitalisation of a tangible non-current asset is £5,000, inclusive of any irrecoverable VAT element, where appropriate.

All land and building assets used by the Probation Trust are managed and owned centrally by NOMS and are recorded on their Statement of Financial Position. The cost of using those assets is included within **Note 6(a)**, other administration costs under "accommodation, maintenance & utilities". The charge to the Probation Trust does not represent the full cost incurred by NOMS.

Revaluation of non-current assets

The revaluation reserve reflects the unrealised element of the cumulative balance of revaluation and indexation adjustments in non-current assets (excluding donated assets). Upward revaluations go to the Revaluation Reserve. Downward revaluations are charged to the revaluation reserve if there is a prior credit balance; otherwise they are charged to the SoCNE.

1.5 Depreciation

Non-current assets are depreciated at rates calculated to write them down to estimated residual value on a straight-line basis over their estimated useful lives. Assets in the course of construction are depreciated from the point at which the asset is brought into use.

Asset lives are currently in the following ranges:

Information technology	5 years depending on individual asset type
Plant & equipment	3 to 15 years depending on individual asset type
Vehicles	7 years depending on individual asset type
Furniture, fixtures & fittings	5 years depending on individual asset type

1.6 Impairment

All non-current assets are assessed annually for indications of impairment as at 31 March. Where indications of impairment exist, the asset value is tested for impairment by comparing the book value to the recoverable amount. In accordance with IAS 36 the recoverable amount is determined as the higher of the "fair value less costs to sell" and the "value in use". Where the recoverable amount is less than the carrying amount, the asset is considered impaired and written down to the recoverable amount and an impairment loss is recognised in the SoCNE. Any reversal of an impairment charge is recognised in the SoCNE to the extent that the original charge, adjusted for subsequent depreciation, was previously recognised in the SoCNE. The remaining amount is recognised in the Revaluation Reserve. Under IAS 36, Intangible Assets under construction should be tested for impairment annually.

1.7 Intangible non-current assets

Intangible non-current assets should be recognised only if it is probable that future service potential will flow to the Trust and the cost of the asset can be measured reliably. The future service potential can be defined as a direct contribution of the intangible asset to the delivery of services to the public. These intangibles mainly comprise of internally developed software for internal use and purchased software.

The minimum level for capitalisation of a tangible non-current asset is £5,000, inclusive of any irrecoverable VAT element, where appropriate.

Expenditure is capitalised where it is directly attributable to bringing an asset into working condition. Internal staff costs are expensed to the SoCNE, as are those of contractors and interims undertaking ongoing roles that might otherwise be filled by civil servants. The costs of external consultants engaged on projects are capitalised where appropriate.

The useful lives of intangible assets are assessed to be finite. As there is no active market for these intangible assets, their fair value is assessed at re-valued amount less any accumulated amortisation and accumulated impairment losses.

The re-valued amount and indications of impairment are determined from an annual appraisal of the assets' underlying business case using discounted future economic benefits (cost savings). The net present value of the project is compared with the total current cost, and impaired accordingly.

The intangible assets (Software and Development) are amortised over 5 years using the straight-line method.

Intangible assets are restated at each Statement of Financial Position date using ONS IT price indices.

1.8 Non-current assets held for sale

Non-current assets held for sale are identified as assets whose carrying amount will be recovered through sale rather than through continuing use. Depreciation on non-current assets held for sale ceases upon reclassification. Depreciation is re-instated and retrospectively applied to any assets which are subsequently not sold and re-classified as in-use.

1.9 Inventories

Stocks of stationery and other consumable stores are not considered material and are written off in the SoCNE as they are purchased.

1.10 Operating income

Income is accounted for applying the accruals convention and is recognised in the period in which services are provided.

Operating income is income that relates directly to the operating activities of the Probation Trust. This comprises income under the Trust's contract with NOMS for the provision of Probation Services, rent receivables, income from EU sources, income from other Trusts, from within the MoJ Group, from other Government Departments and miscellaneous income. Fees and charges for services are recovered on a full cost basis in accordance with the Treasury's Fees and Charges guide.

With effect from 1 April 2011, NOMS has confirmed that Trusts can now retain bank interest received. Trusts are no longer required to surrender this to HM Treasury via NOMS and MoJ.

1.11 Administration and programme expenditure

The SoCNE is analysed between administration and programme income and expenditure. The classification of expenditure and income for both Administration and Programme follows the definition set out in the FReM by HM Treasury. Administration costs reflect the costs of running the Probation Trust together with associated operating income. Programme costs are defined as projects which are fully or partially funded from outside the Ministry of Justice. On consolidation into NOMS Agency Accounts, all expenditure and income is classified as programme, except the audit fee which is administration expenditure.

1.12 Pensions

Past and present employees are covered by the provisions of the Local Government Pension Scheme (LGPS). This is a funded defined benefit scheme meaning that retirement benefits are determined independently of the investments of the scheme and employers are obliged to make additional contributions where assets are insufficient to meet retirements benefits. Under the LGPS Regulations the pension fund is subject to an independent triennial actuarial valuation to determine each employer's contribution rate

(Disclosure of Stakeholder Pensions Schemes is not included in these accounts). Where a central government entity has a share of a local government (or other) pension scheme liability on its statement of financial position, then that entity will use a discount rate determined by the appropriate authority (for example CIPFA or a qualified independent actuary) in valuing its share and not the rate advised annually by HM Treasury. The pension fund actuary has used roll forward estimated asset value figures in producing the IAS 19 pension net liability and other disclosures.

1.13 Leases

Where substantially all risks and rewards of ownership of a leased asset are borne by the Trust, the asset is recorded as a tangible non-current asset and a debt is recorded to the lessor of the minimum lease payments discounted by the interest rate implicit in the lease. The interest element of the finance lease payment is charged to the SoCNE over the period of the lease at a constant rate in the relation to the balance outstanding. Other leases are regarded as operating leases and the rentals are charged to the SoCNE on a straight-line basis over the term of the lease.

A distinction is made between finance leases and operating leases. Finance leases are leases where substantially all of the risks and rewards incidental to ownership of leased non-current assets are transferred from the lessor to the lessee when assessed against the qualitative and quantitative criteria in IAS 17. An operating lease is a lease that is not a finance lease. In operating leases, the lessor effectively retains substantially all such risks and benefits.

Finance leases

Finance lease rights and obligations are initially recognised at the commencement of the lease term as assets and liabilities equal in amount to the fair value of the leased item or, if lower, the present value of the minimum lease payments determined at the inception of the lease. Minimum lease payments are allocated between interest expense and reduction of the outstanding lease liability, according to the interest rate implicit in the lease or the HM Treasury rate where a rate could not extrapolated from the lease.

Finance lease liabilities are allocated between current and non-current components. The principal component of lease payments due on or before

the end of the succeeding year is disclosed as a current liability, and the remainder of the lease liability is disclosed as a non-current liability.

Operating leases

Rentals under operating leases are charged to the SoCNE on a straight-line basis.

Operating leases – incentives

Lease incentives (such as rent-free periods or contributions by the lessor to the lessee's relocation costs) are treated as an integral part of the consideration for the use of the leased asset. The incentives are accounted as an integral part of the net consideration agreed for the use of the leased asset over the lease term, with each party (the lessor and lessee) using a single amortisation method applied to the net consideration.

IFRIC 4 Determining whether an arrangement contains a lease

In determining whether the Trust holds a lease, contracts that use assets are assessed to determine whether the substance of the arrangements contain a lease. The contract is accounted for as a lease if the fulfilment of the arrangement is dependent on the use of a specific asset or assets and the arrangement conveys a right to use the asset. The arrangement is then assessed under IAS 17 to determine whether it should be accounted for as a finance or operating lease.

1.14 Provisions

Provisions represent liabilities of uncertain timing or amount. Provisions are recognised when the Probation Trust has a present legal or constructive obligation, as a result of past events, for which it is probable or virtually certain that an outflow of economic benefits will be required to settle the obligation. Where the effect of the time value of money is significant, the estimated risk-adjusted cash flows are discounted using the real rate set by HM Treasury.

1.15 Value Added Tax

For the Probation Trust most of the activities are within the scope of VAT and, in general, output tax is charged and input tax on purchases is recoverable. Capitalised purchase cost of non-current assets are stated net of recoverable VAT. Where output tax is charged or input VAT is recoverable, the amounts are stated net of VAT.

1.16 Corporation Tax

The Trust is a “corporate body” in accordance with the Offender Management Act 2007 supplying court work and offender management services to NOMS and the Ministry of Justice, and as a result, HMRC has confirmed that it is subject to corporation tax. Probation Trusts are therefore subject to CT on their profits and ‘profit’ for this purpose means income and chargeable gains. These accounts include estimates of corporation tax liabilities.

1.17 Cash and Cash Equivalents

Cash and Cash Equivalents comprise cash in hand, that are readily convertible to a known amount of cash and are subject to insignificant risk of changes in value.

1.18 Financial instruments

As the cash requirements of the Trust are met through the Estimates process, financial instruments play a more limited role in creating risk than would apply to a non-public sector body of a similar size. The majority of financial instruments relate to contracts to buy non-financial items in line with the Trust’s expected purchase and usage requirements as well as cash, receivables and payables. Therefore it is felt that the Trust is exposed to little credit, liquidity or market risk.

1.19 Segmental analysis of spend as reported to the Management Board

The segmental analysis presents the financial information based on the structure reported to the Trust’s Management Board. The segments reflect the Trust’s own individual structure allowing the Board to have a clear view on the costs of front-line operations. This is in accordance with IFRS 8 Segmental Reporting. Further detail is shown in **Note 2**.

1.20 Third party assets

The Trust holds, as custodian or trustee, certain assets belonging to third parties. These assets are not recognised on the Statement of Financial Position and are disclosed within **Note 26**.

2. Statement of Operating Costs and Net Assets by Operating Segment

2.1 IFRS 8 requires disclosure of information as reported to the Chief Operating Decision Maker. The Trust considers the Chief Operating Decision Maker to be the Board because it is responsible for approving its budget.

No transactions take place between the segments.

	2012–13	2012–13	2011–12	2011–12
	Net Expenditure £000	Total Non Current Assets £000	Net Expenditure £000	Total Non Current Assets £000
Offender Management	4,224	0	4,260	0
Interventions	2,577	62	2,596	72
Central Services	2,237	0	2,648	0
Total	9,038	62	9,504	72

Total non-current assets included in the segmental analysis above relates to vehicles. Current assets, being debtors and cash and cash equivalents shown in the Statement of Financial position are unallocated and have not been included in the segmental analysis presented here.

2.2 The table below reconciles the management accounts to the Statement of Comprehensive Net Expenditure.

	2012–13 £000	2011–12 £000
Total Net Expenditure for Reporting Segments	9,038	9,504
NOMS Contract price (Under)/Over spend	(9,063)	(9,477)
Pension accounting costs	545	617
Net Operating costs after taxation	520	644

No changes in segment measurement methods have taken place.

No asymmetrical allocations have been made to segments, for example depreciation has not been allocated to segments without allocating the related assets.

3. Staff numbers and related costs

3a. Staff costs consist of:

	2012-13			2011-12
	Total £000	Permanently- employed staff £000	Others £000	Total £000
Wages and salaries	6,201	5,959	242	6,328
Social security costs	463	463	0	482
Other pension costs	1,106	1,106	0	1,508
Sub-total	7,770	7,528	242	8,318
Less recoveries in respect of outward secondments	(895)	(895)	0	(846)
Total staff costs	6,875	6,633	242	7,472
Administration-related staff costs	6,875	6,633	242	7,472
Programme-related staff costs	0	0	0	0
	6,875	6,633	242	7,472

The Local Government Pension Scheme is a funded multi-employer defined benefit scheme. The Probation Trust's share of the underlying assets and liabilities are shown below in **Note 4**. The change in other pension costs relates primarily to:

1 person (2011-12: 1 person) retired early on ill-health grounds; the total additional accrued pension liabilities in the year amounted to £0 (2011-12: £140,000).

3b. Average number of persons employed

The average number of full time equivalent persons (including senior management) employed during the year was as follows:

	2012-13		2011-12
	Total	Permanently- employed staff	Total
	197	187	201
	197	187	201

3c. Reporting of compensation schemes – exit packages

	2012-13			2011-12		
Exit packages cost band	Number of compulsory redundancies	Number of other departures agreed	Total number of exit packages by cost band	Number of compulsory redundancies	Number of other departures agreed	Total number of exit packages by cost band
<£10,000	0	0	0	0	0	0
£10,000-£25,000	0	0	0	0	4	4
£25,000-£50,000	0	0	0	0	3	3
£50,000-£100,000	0	0	0	0	0	0
£100,000-£150,000	0	0	0	0	0	0
£150,000-£200,000	0	0	0	0	0	0
£200,000+	0	0	0	0	0	0
Total number of exit packages by type	0	0	0	0	7	7
Total resource cost £000	0	0	0	0	172	172

Redundancy and other departure costs have been paid in accordance with the Trust compensation scheme. The additional costs of any early retirements are met from the Trust and not the pension scheme and are included in the above figures. Ill health retirement costs are met from the pension scheme and are excluded from the above table.

4. Pensions costs

Pension benefits are provided through the Local Government Pension Scheme (LGPS). This is a statutory requirement and intended to be a fully funded scheme which provides benefits on a final salary basis. The scheme is administered by Cambridgeshire County Council. Pension payments are increased in line with the Consumer Price Index. The valuation is based on the number of employees, deferred pensioners and pensioners as at 31st December 2012. Pension costs, which include current service costs, past service costs and the effect of curtailments or settlement shows in **Note 4(d)** are recognised as staff costs in the Statement of Comprehensive Net Expenditure (see **Note 3(a)**). The expected return on pension scheme assets and interest on pension scheme liabilities shown in **Note 4(e)** are finance charges, which are recognised as other administrative costs in the Statement of Comprehensive Net Expenditure. The actuarial gain on the scheme liabilities in **Note 4(f)** and the actuarial loss on the scheme assets in **Note 4(g)** are recognised in the Statement of Changes in Taxpayers Equity as a pension actuarial loss of £1,744,000. Actuarial gains and losses are recognised immediately in the Statement of Changes in Taxpayers Equity.

4a Pension costs

A full actuarial valuation was carried out at 31 March 2010 by Hymans Robertson LLP. For 2012–13, employers' contributions of £1,109,000 were payable to the LGPS (2011–12 £1,163,000) on the basis of 18.5% of salary. The schemes' Actuary reviews employer contributions every three years following a full scheme valuation. The contribution rates reflect benefits as they are accrued, not when the costs are actually incurred, and reflect past experience of the scheme.

With effect from 1 April 2010, early retirement costs should have been included within the Actuarial pension valuation and calculated on the same basis as the pension fund scheme assets and liabilities, in accordance with IAS 19. This was a change to the accounting policy. However, the Trust did not fully comply with the policy in 2010–11. This has now been addressed from 1 April 2011 and as a result the pension figure for 2010–11 has been restated to ensure valuation has been made on the same basis.

Partnership accounts are excluded under IAS19. The approximate employer's pension contributions for the three years from:

- Employer's contributions for 2012–13 were 18.5% of salaries; and,
- Employer's contributions for 2013–14 will be 18.5% of salaries; and
- Employer's contributions for 2014–15 will be determined once the 31st March 2013 valuation results are published.

4b. The major assumptions used by the actuary were:

	2012–13	2011–12
	%	%
Inflation assumption	2.8%	2.5%
Rate of increase in salaries	5.1%	4.8%
Rate of increase for pensions in payment and deferred pensions	2.8%	2.5%
Discount rate	4.5%	4.8%

Mortality Assumptions

Life expectancy is derived from mortality tables used to determine benefit obligations. Based on these assumptions the average future life expectancies at age 65 are: current male pensioners 21.0 years (2011–12 21.0 years), current female pensioners 23.8 years (2011–12 23.8 years), future male pensioners 22.9 years (2011–12 22.9 years), future female pensioners 25.7 years (2011–12 25.7 years).

4c. The assets in the scheme and the expected rate of return were:

	2012-13			2011-12		
	Expected long-term rate of return	Value as a percentage of total scheme assets	Value	Expected long-term rate of return	Value as a percentage of total scheme assets	Value
	%	%	£000	%	%	£000
Equities	4.5%	76%	20,092	6.3%	72%	16,341
Government bonds	4.5%	14%	3,701	3.3%	14%	3,177
Other bonds	0.0%	0%	0	0.0%	0%	0
Property	4.5%	7%	1,850	4.4%	9%	2,043
Other	4.5%	3%	793	3.5%	5%	1,135
Total		100%	26,436		100%	22,696
(Present value of scheme liabilities)			(42,055)			(36,026)
Surplus/(deficit) of the scheme			(15,619)			(13,330)
Net pension asset/(liability)			(15,619)			(13,330)

4d. Analysis of amounts recognised in SoCNE

	2012–13	2011–12
	£000	£000
Pension cost		
Current service cost	1,106	1,272
Past service cost	0	93
Effect of curtailment	0	143
Effect of settlement	0	0
Total operating charge	1,106	1,508

	2012–13	2011–12
	£000	£000
Analysis of interest cost on pension scheme – assets/(liabilities)		
Expected return on pension scheme assets	(1,280)	(1,526)
Interest on pension scheme liabilities	1,738	1,799
Net interest costs	458	273

4e. Analysis of amounts recognised in other comprehensive expenditure

	2012–13	2011–12
	£000	£000
Pension actuarial gain/(loss)	(1,744)	(2,622)
Irrecoverable surplus (if applicable)	0	0
Total shown in other comprehensive expenditure	(1,744)	(2,622)

4f. Changes to the present value of liabilities during the year

	2012–13	2011–12
	£000	£000
Opening present value of liabilities	36,026	32,394
Current service cost	1,106	1,272
Interest cost	1,738	1,799
Contributions by members	354	381
Actuarial (gains)/losses on liabilities*	3,889	1,193
Benefits paid	(1,043)	(1,235)
Past service cost	0	93
Unfunded benefits paid	(15)	(14)
Curtailments	0	143
Settlements	0	0
Closing present value of liabilities	42,055	36,026

* Includes changes to actuarial assumptions

4g. Changes to the fair value of assets during the year

	2012–13	2011–12
	£000	£000
Opening fair value of assets	22,696	22,304
Expected return on assets	1,280	1,526
Actuarial gains/(losses) on assets	2,145	(1,429)
Contributions by the employer	1,019	1,163
Contributions by members	354	381
Benefits paid	(1,043)	(1,235)
Net increase from disposals and acquisitions	0	0
Unfunded benefits paid	(15)	(14)
Curtailments	0	0
Settlements	0	0
Closing fair value of assets	26,436	22,696

4h. History of asset values, present values of liabilities, surplus/deficit and experience gains and losses

	2012–13	2011–12	2010–11	2009–10	2008–09
	£000	£000	£000	£000	£000
Fair value of assets	26,436	22,696	22,304	22,133	16,073
Present value of liabilities	42,055	36,026	32,394	39,179	23,025
Surplus/(deficit)	(15,619)	(13,330)	(10,090)	(17,046)	(6,952)
Experience gains/(losses) on scheme assets	2,145	(1,429)	(2,127)	4,290	(5,060)
Experience gains/(losses) on scheme liabilities	25	(394)	1,059	0	0
Percentage experience gains/(losses) on scheme assets	8%	-6%	-10%	19%	-32%
Percentage experience gains/(losses) on scheme liabilities	0%	-1%	3%	0%	0%

4i. Sensitivity analysis

	Approximate % increase to Employer Liability	Approximate monetary amount
		£000
0.5% decrease in Real Discount Rate	10%	4,298
1 year in member life expectancy	3%	1,262
0.5% increase in the Salary Increase Rate	3%	1,167
0.5% increase in the Pension Increase Rate	7%	3,075

5. Taxation

	2012–13	2011–12
	£000	£000
UK corporation tax	0	0
	0	0
Total	0	0

Probation Trusts are corporate bodies under the Offender Management Act 2007, supplying court work and offender management services to the Ministry of Justice. Probation Trusts are therefore subject to CT on their profits and 'profit' for this purpose means income and chargeable gains.

6. Other administrative costs and programme costs

6a. Administration costs

	2012-13		2011-12	
	£000	£000	£000	£000
Rentals under operating leases	0		0	
Interest charges	0		0	
Accommodation, maintenance and utilities	893		951	
Travel, subsistence and hospitality	231		302	
Professional services	123		51	
IT services	319		331	
Communications, office supplies and services	228		179	
Other staff related	110		215	
Offender costs	561		540	
Other expenditure	0		0	
External Auditors' remuneration – statutory accounts	21		21	
External Auditors' remuneration – other	0		0	
Internal Auditors' remuneration and expenses	12		0	
		2,498		2,590
Non-cash items	23		20	
Depreciation of tangible non-cash assets	0		0	
Amortisation of intangible non-cash assets	0		0	
Impairment of non-current assets	0		0	
Profit/(loss) on disposal of tangible non-cash assets	0		0	
Profit/(loss) on disposal of intangible non-cash assets	0		0	
Other provisions provided for in year	0		0	
Early retirement provisions not required	0		0	
		23		20
Total		2,521		2,610

6b. Programme costs

Current expenditure	0		0	
Total		0		0
Total other administration and programme costs		2,521		2,610

7. Income

7a. Administration income

Income receivable from the sponsoring department – NOMS
 Rent receivable from minor occupiers of Probation estate property:
 From within the departmental boundary
 From other Government departments
 From external tenants

EU income from NOMS
 EU income from other Government departments
 Other EU income
 Other income received from Probation Trusts
 Other income from NOMS
 Other income from rest of MoJ Group
 Other income from other Government departments
 Miscellaneous income

Interest received:
 From bank
 From car loans
 From other sources
Total interest received

Total administration income

7b. Programme income

EU income from NOMS
 EU income from other Government departments
 Other EU income
 Other programme income
Total programme income

Total income

	2012-13		2011-12	
	£000	£000	£000	£000
Income receivable from the sponsoring department – NOMS	9,063		9,477	
Rent receivable from minor occupiers of Probation estate property:				
From within the departmental boundary	0		0	
From other Government departments	0		0	
From external tenants	0		0	
		9,063		9,477
EU income from NOMS		0		0
EU income from other Government departments		0		0
Other EU income		0		0
Other income received from Probation Trusts		47		23
Other income from NOMS		84		102
Other income from rest of MoJ Group		0		0
Other income from other Government departments		81		62
Miscellaneous income		58		47
		9,333		9,711
Interest received:				
From bank	1		0	
From car loans	0		0	
From other sources	0		0	
Total interest received		1		0
Total administration income		9,334		9,711

EU income from NOMS	0		0	
EU income from other Government departments	0		0	
Other EU income	0		0	
Other programme income	0		0	
Total programme income		0		0
Total income		9,334		9,711

8. Property, plant and equipment

	2012-13					
	Information technology	Plant and machinery	Transport equipment	Furniture, fixtures and fittings	Payments on account and assets under construction	Total
	£000	£000	£000	£000	£000	£000
Cost or valuation						
As at 1 April 2012	0	0	207	0	0	207
Additions	0	0	0	0	0	0
Disposals	0	0	0	0	0	0
Transfers	0	0	0	0	0	0
Reclassifications	0	0	0	0	0	0
Impairments	0	0	0	0	0	0
Indexation/revaluation	0	0	12	0	0	12
As at 31 March 2013	0	0	219	0	0	219
Depreciation						
As at 1 April 2012	0	0	135	0	0	135
Charge in year	0	0	23	0	0	23
Disposals	0	0	0	0	0	0
Transfers	0	0	0	0	0	0
Reclassifications	0	0	0	0	0	0
Impairments	0	0	0	0	0	0
Indexation/revaluation	0	0	0	0	0	0
As at 31 March 2013	0	0	158	0	0	158
Carrying value as at 31 March 2013	0	0	61	0	0	61
Carrying value as at 31 March 2012	0	0	72	0	0	72
Asset financing						
Owned	0	0	61	0	0	61
Finance leased	0	0	0	0	0	0
Carrying value as at 31 March 2013	0	0	61	0	0	61

8. (Continued)

	2011-12					
	Information technology	Plant and machinery	Transport equipment	Furniture, fixtures and fittings	Payments on account and assets under construction	Total
	£000	£000	£000	£000	£000	£000
Cost or valuation						
As at 1 April 2011	0	0	231	0	0	231
Additions	0	0	0	0	0	0
Disposals	0	0	0	0	0	0
Transfers	0	0	(24)	0	0	(24)
Reclassifications	0	0	0	0	0	0
Impairments	0	0	0	0	0	0
Indexation/revaluation	0	0	0	0	0	0
As at 31 March 2012	0	0	207	0	0	207
Depreciation						
As at 1 April 2011	0	0	139	0	0	139
Charge in year	0	0	20	0	0	20
Disposals	0	0	0	0	0	0
Transfers	0	0	(24)	0	0	(24)
Reclassifications	0	0	0	0	0	0
Impairments	0	0	0	0	0	0
Indexation/revaluation	0	0	0	0	0	0
As at 31 March 2012	0	0	135	0	0	135
Carrying value as at 31 March 2012	0	0	72	0	0	72
Carrying value as at 31 March 2011	0	0	92	0	0	92
Asset financing						
Owned	0	0	72	0	0	72
Finance leased	0	0	0	0	0	0
Carrying value as at 31 March 2012	0	0	72	0	0	72

9. Intangible assets

	2012-13				
	Development	Software	Licences	Payments on account and assets under construction	Total
	£000	£000	£000	£000	£000
Cost or valuation					
As at 1 April 2012	0	0	0	0	0
Additions	0	0	0	0	0
Disposals	0	0	0	0	0
Reclassifications	0	0	0	0	0
Indexation/revaluation	0	0	0	0	0
Transfers	0	0	0	0	0
Impairments	0	0	0	0	0
As at 31 March 2013	0	0	0	0	0
Amortisation					
As at 1 April 2012	0	0	0	0	0
Charge in year	0	0	0	0	0
Disposals	0	0	0	0	0
Reclassifications	0	0	0	0	0
Indexation/revaluation	0	0	0	0	0
Transfers	0	0	0	0	0
Impairments	0	0	0	0	0
As at 31 March 2013	0	0	0	0	0
Carrying value as at 31 March 2013	0	0	0	0	0
Carrying value as at 31 March 2012	0	0	0	0	0
Asset financing					
Owned	0	0	0	0	0
Finance leased	0	0	0	0	0
Carrying value as at 31 March 2013	0	0	0	0	0

9. (Continued)

	2011-12				
	Development	Software	Licences	Payments on account and assets under construction	Total
	£000	£000	£000	£000	£000
Cost or valuation					
As at 1 April 2011	0	0	0	0	0
Additions	0	0	0	0	0
Disposals	0	0	0	0	0
Reclassifications	0	0	0	0	0
Indexation/revaluation	0	0	0	0	0
Transfers	0	0	0	0	0
Impairments	0	0	0	0	0
As at 31 March 2012	0	0	0	0	0
Amortisation					
As at 1 April 2011	0	0	0	0	0
Charge in year	0	0	0	0	0
Disposals	0	0	0	0	0
Reclassifications	0	0	0	0	0
Indexation/revaluation	0	0	0	0	0
Transfers	0	0	0	0	0
Impairments	0	0	0	0	0
As at 31 March 2012	0	0	0	0	0
Carrying value as at 31 March 2012	0	0	0	0	0
Carrying value as at 31 March 2011	0	0	0	0	0
Asset financing					
Owned	0	0	0	0	0
Finance leased	0	0	0	0	0
Carrying value as at 31 March 2012	0	0	0	0	0

10. Impairments

There are no impairments.

11. Assets held for sale

There were no assets held for sale during the year.

12. Trade receivables and other current assets

12a. Analysis by type

	2012–13 £000	2011–12 £000
Amounts falling due within one year		
Trade receivables	20	21
VAT	0	0
Deposits and advances	0	0
Receivables due from Probation Trusts	38	6
Receivables due from NOMS agency	1,033	846
Receivables due from Ministry of Justice – core	0	0
Receivables due from Ministry of Justice – NDPBs	0	0
Receivables due from HM Courts & Tribunals Service (HMCTS)	0	0
Receivables due from Office of the Public Guardian (OPG)	0	0
Receivables due from all other Government departments	0	3
Other receivables	0	0
Prepayments	4	2
Accrued income	0	0
	1,095	878
Amounts falling due after more than one year		
Trade receivables		
Deposits and advances	0	0
Other receivables	0	0
Prepayments and accrued income	0	0
	0	0
Total	1,095	878

12b. Intra-Government receivables

	Amounts falling due within one year		Amounts falling due after more than one year	
	2012–13 £000	2011–12 £000	2012–13 £000	2011–12 £000
Balances with other central Government bodies (inc. parent department)	1,071	852	0	0
Balances with local authorities	0	3	0	0
Balances with NHS bodies	0	0	0	0
Balances with public corporations and trading funds	0	0	0	0
	1,071	855	0	0
Balances with bodies external to Government	24	23	0	0
Total	1,095	878	0	0

13. Cash and cash equivalents

	2012–13	2011–12
	£000	£000
Balance at 1 April	264	315
Net change in cash and cash equivalents	(167)	(51)
Balance at 31 March	97	264
The following balances at 31 March are held at:		
Government Banking Service	0	0
Commercial banks and cash in hand	97	264
Balance at 31 March	97	264

14. Trade payables and other current liabilities

14a. Analysis by type

	2012–13	2011–12
	£000	£000
Amounts falling due within one year (excluding taxation)		
Trade payables	119	43
Other payables	14	0
Accruals	270	10
Deferred income	0	0
Staff payables	79	232
Bank overdraft	0	0
Payables due to Probation Trusts	43	6
Payables due to NOMS Agency	105	232
Payables due to Ministry of Justice – core	0	0
Payables due to Ministry of Justice – NDPBs	0	0
Payables due to HM Courts & Tribunals Service (HMCTS)	0	0
Payables due to Office of the Public Guardian (OPG)	0	0
Payables due to all other Government departments	9	21
Unpaid pensions contributions due to the pensions scheme	142	148
Long-term liabilities due within one year	0	0
Operating income to be surrendered (interest received)	0	0
Non-current asset accruals	0	0
	781	692
Tax falling due within one year		
VAT	540	627
Corporation tax	0	0
Other taxation and social security	148	148
	688	775
Total amounts falling due within one year	1,469	1,467
Amounts falling due after more than one year		
Staff payables	0	0
Other payables	0	0
	0	0
Total	1,469	1,467

14b. Intra-Government payables

	Amounts falling due within one year		Amounts falling due after more than one year	
	2012–13	2011–12	2012–13	2011–12
	£000	£000	£000	£000
Balances with other central Government bodies (inc. parent department)	896	1,013	0	0
Balances with local authorities	27	21	0	0
Balances with NHS bodies	0	0	0	0
Balances with public corporations and trading funds	0	0	0	0
	923	1,034	0	0
Balances with bodies external to Government	546	433	0	0
Total	1,469	1,467	0	0

15. Provisions for liabilities and charges

	2012–13	2011–12
	£000	£000
Balance at 1 April	0	0
Provided in year	0	0
Provisions not required written back	0	0
Provision utilised in the year	0	0
Unwinding of discount	0	0
Balance as at 31 March	0	0

	2012–13	2011–12
	£000	£000
Analysis of expected timing of discount flows		
Not later than one year	0	0
Current liability	0	0
Later than one year and not later than five years	0	0
Later than five years	0	0
Non-current liability	0	0
Balance as at 31 March	0	0

16. Capital commitments

Commitments for capital expenditure and major maintenance works for which no provision has been made in these accounts were as follows:

	2012–13	2011–12
	£000	£000
Property, plant and equipment	0	0
Intangibles	0	0
Total	0	0

17. Commitments under lease

17a. Operating leases

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

Obligations under operating leases for the following periods comprise:

	2012–13	2011–12
	£000	£000
Other		
Not later than one year	0	0
Later than one year and not later than five years	0	0
Later than five years	0	0
Total	0	0

17b. Finance leases

Total future minimum lease payments under finance leases are given in the table below for each of the following periods:

Obligations under finance leases for the following periods comprise:

	2012–13	2011–12
	£000	£000
Other		
Not later than one year	0	0
Later than one year and not later than five years	0	0
Later than five years	0	0
Less interest element	0	0
Present value of obligations	0	0

Present value of obligations under finance leases for the following periods comprise:

	2012–13	2011–12
	£000	£000
Other		
Not later than one year	0	0
Later than one year and not later than five years	0	0
Later than five years	0	0
Total present value of obligations	0	0

18. Other financial commitments

The Trust has not entered into non-cancellable contracts (which are not leases)

	2012–13	2011–12
	£000	£000
Not later than one year	0	0
Later than one year and not later than five years	0	0
Later than five years	0	0
Total	0	0

19. Deferred tax asset

	2012–13	2011–12
	£000	£000
Non-current asset	0	0
Current asset	0	0
Total	0	0

20. Financial instruments

As the cash requirements of the Trust are met through the Estimates process, financial instruments play a more limited role in creating risk than would apply to a non-public sector body of a similar size. The majority of financial instruments relate to contracts to buy non-financial items in line with the Trust's expected purchase and usage requirements as well as cash, receivables and payables. Therefore it is felt that the Trust is exposed to little credit, liquidity or market risk.

The Trust does not face significant medium to long-term financial risks.

21. Contingent liabilities

The Trust does not have any contingent liabilities.

22. Losses and special payments

22a. Losses statement

	2012–13		2011–12	
	Number of cases	Total value £000	Number of cases	Total value £000
Cash losses	0	0	0	0
Claims abandoned	0	0	0	0
Administrative write-offs	0	0	0	0
Fruitless payments	0	0	0	0
Store losses	0	0	0	0
Total	0	0	0	0
Details of cases over £250,000				
Cash losses	0	0	0	0
Claims abandoned	0	0	0	0
Administrative write-offs	0	0	0	0
Fruitless payments	0	0	0	0
Store losses	0	0	0	0
Total	0	0	0	0

There have been no losses.

22b. Special payments schedule

	2012–13		2011–12	
	Number of cases	Total value £000	Number of cases	Total value £000
Special payments	0	0	0	0
Total	0	0	0	0
Details of cases over £250,000				
Special payments	0	0	0	0
Total	0	0	0	0

There have been no Special Payments.

23. General fund

	2012–13	2011–12
	£000	£000
Balance at 1 April	(13,588)	(10,324)
Balance restated at 1 April	(13,588)	(10,324)
Financing	0	0
Net transfers from Operating Activities:		
Statement of Comprehensive Net Expenditure	(520)	(644)
Movement in donated assets	0	0
Transferred from revaluation reserve	10	2
Actuarial gains and losses	(1,744)	(2,622)
Balance at 31 March	(15,842)	(13,588)

24. Revaluation reserve

24a. Property, plant and equipment

	2012–13	2011–12
	£000	£000
Balance at 1 April	5	7
Balance restated at 1 April	5	7
Arising on revaluations of PPE during the year (net)	12	0
Transferred to General Fund	(10)	(2)
Balance at 31 March	7	5

24b. Intangibles

	2012–13	2011–12
	£000	£000
Balance at 1 April	0	0
Balance restated at 1 April	0	0
Arising on revaluations of intangibles during the year (net)	0	0
Transferred to General Fund	0	0
Balance at 31 March	0	0

25. Related party transactions

NOMS and the Ministry of Justice are regarded as a related party. During the year, the Trust had various material transactions with the Ministry of Justice. Additionally, the Trust had transactions with other Trusts, other government bodies and third party organisations.

During the year, none of the members of the Management Board, members of key management staff or other related parties, or their related parties has undertaken any material transactions with the Trust.

26. Third-party assets

There are no third party assets.

27. Events occurring after the reporting period

In accordance with the requirements of IAS 10, events after the reporting period are considered up to the date on which the accounts are authorised for issue. This is interpreted as the date of the Audit Certificate of the Comptroller and Auditor General.


As at the date of the Audit Certificate, the following reportable events had occurred.

The results of the “Transforming Rehabilitation” consultation paper were published on 9 May 2013, by the Secretary of State for Justice, which announced the future requirements for the provision of probation services. The recommendations will change the way in which probation services are commissioned and delivered. A new National Probation Service will be created to protect the public from the most dangerous offenders and manage the provision of probation services. England and Wales will be divided into 21 contract areas which align closely with local authorities and Police and Crime Commissioner areas. MoJ/NOMS will be responsible for commissioning rehabilitation services. Probation service local delivery units will support the gathering of intelligence on needs and priorities at a local level, including from key partners (e.g. local authority needs assessments) to feed into the MoJ/NOMS commissioning process. It is expected that the detail will be finalised over the coming months. None of the Trust’s assets, liabilities or functions had been transferred at the date the accounts were authorised for issue.

Accounts Direction

ACCOUNTS OF LOCAL PROBATION TRUSTS IN ENGLAND AND WALES ACCOUNTS DIRECTION GIVEN BY THE SECRETARY OF STATE IN ACCORDANCE WITH PARAGRAPHS 13(1) and 14(2) OF SCHEDULE 1 TO THE OFFENDER MANAGEMENT ACT 2007

1. This direction applies to the Local Probation Trusts (the Trusts) listed in the attached Appendix 1.
2. Each Trust shall prepare a statement of accounts for the financial year ended 31 March 2013 and subsequent financial years, in compliance with the accounting principles and disclosure requirements of the Government Financial reporting Manual (“the FReM”) issued by HM Treasury and which is in force for the relevant financial year.
3. The accounts shall be prepared so as to:
 - give a true and fair view of the state of affairs of the Trust as at the financial year-end and of the comprehensive net expenditure, changes in taxpayers’ equity and cash flows for the financial year and have been properly prepared in accordance with the Offender Management Act 2007;
 - provide disclosure of any material expenditure or income that has not been applied to the purposes intended by Parliament or material transactions that have not conformed to the authorities which govern them.
4. Compliance with the requirements of the FReM will, in all but exceptional circumstances, be necessary for the accounts to give a true and fair view. If, in these exceptional circumstances, compliance with the requirements of the FReM is inconsistent with the requirement to give a true and fair view, the requirements of the FReM should be departed from only to the extent necessary to give a true and fair view. In such cases, informed and unbiased judgement should be used to devise an appropriate alternative treatment which should be consistent with both the economic characteristics of the circumstances concerned and the spirit of the FReM. Any material departure from the FReM should be discussed in the first instance with NOMS Agency finance team and HM Treasury.
5. Additionally the Trusts shall be required to comply with all Probation Communication Notices to the extent that they build on the requirement of the FReM subject to the directions in paragraph 4.
6. This direction supersedes that provided by the Secretary of State to Probation Trusts dated 8 March 2012.



Edward Kirby

On behalf of the Secretary of State for the Ministry of Justice
6 March 2013

Appendix 1

35 Probation Trusts:

Avon and Somerset
Bedfordshire
Cambridgeshire & Peterborough
Cheshire
Cumbria
Derbyshire
Devon and Cornwall
Dorset
Durham Tees Valley
Essex
Gloucestershire
Greater Manchester
Hampshire
Hertfordshire
Humberside
Kent
Lancashire
Leicestershire & Rutland
Lincolnshire
London
Merseyside
Norfolk & Suffolk
Northamptonshire
Northumbria
Nottinghamshire
South Yorkshire
Staffordshire & West Midlands
Surrey & Sussex
Thames Valley
Wales
Warwickshire
West Mercia
West Yorkshire
Wiltshire
York & North Yorkshire

4. Sustainability report – not subject to audit

Introduction

This is the second Sustainability Report for Cambridgeshire and Peterborough Probation Trust, prepared in accordance with 2011–2012 guidelines laid down by HM Treasury in ‘Public Sector Annual Reports: Sustainability Reporting’ published at: www.hm-treasury.gov.uk/frem_sustainability.htm. Sustainability focus is on achieving government targets, reducing environmental impact and reducing costs. Priorities include reducing carbon emissions, water consumption and waste to landfill.

The Trust does not own any properties but is effectively charged an inclusive sum from the Ministry of Justice for all properties occupied. The Trust is not responsible for contracting for energy or processing payments and consumption data for properties occupied. The Ministry of Justice is also responsible for ensuring mechanical plant is environmentally efficient.

There are limitations in the extrapolating of reliable sustainability data from service charges supplied by landlords. In addition for properties shared with HM Courts Service no sustainability data has been provided.

Governance, responsibilities and internal assurance

Overall governance and assurance is managed by the Ministry of Justice Sustainable Development Team (MoJ SDT). The probation estate is managed by facilities contractors, acting on behalf of MoJ, who manage day to day estate operations including voluntary and mandated sustainability reporting. There are some limitations to the accuracy of financial and non-financial sustainability data.

Greening Government Commitments

The Greening Government Commitments launched on 1 April 2011 require Departments, including probation trusts, to take action to significantly reduce environmental impact by 2014–2015 (compared to a 2009–2010 baseline). These commitments can be found at: <http://sd.defra.gov.uk/gov/green-government/commitments/>.

Climate change adaption and mitigation

The MoJ SDT has drafted a Statement for Climate Change Adaptation and set their built and non-built estate challenging objectives as follows:

- To enable the MoJ estate to evaluate risks to its strategy for programme delivery on vulnerable flood plains and evaluate its baseline for future adaptation of its targets and actions against climate change
- To enable the MoJ estate to prioritise its management of high risk sites and where necessary divert and recalculate important and fragile resources where they are vital to operational delivery
- To identify where stakeholders and central partners need to act to facilitate further or additional actions to protect against climate change
- To establish a strategic process by which MoJ can put in place measures necessary to adapt to future climate change.

Carbon Reduction Commitment (CRC)

CRC is managed by MoJ and associated carbon allowances are accrued by MoJ Corporate Estates.

Carbon Management Plan (CMP)

A CMP is a systematic approach to reducing greenhouse gas emissions; integrating technical, financial, corporate governance and communications within an overarching strategy. A CMP covers the entire probation estate across 35 Trusts and was developed in partnership with the Carbon Trust. MoJ SDT is working to consolidate all CMPs, including those in place in the Prison Service and Courts & Tribunals to deliver a single cohesive approach with costed projects for each unit to provide an overarching framework to tackle climate change.

Our vision is to:

- be a low carbon business in which carbon management and sustainability are embedded within decision making,
- engage stakeholders and demonstrate best practice in meeting corporate sustainability targets.

The plan and statements will be kept under review and open to amendment in order to facilitate a continued improvement in meeting statutory obligations for climate change adaptation and reporting.

Environmental Management System (EMS)

MoJ SDT has an ongoing EMS implementation programme, and is looking to develop a more streamlined EMS that fully meets the requirements while reducing resource impacts on front line services.

Sustainable procurement

Cambridgeshire and Peterborough Probation Trust has access to purchasing agreements for commodities from suppliers that make available recycled and low carbon products where appropriate.

Performance summary

Greenhouse gas (GHG) emissions

		2009–10	2010–11	2011–12	2012–13
Non-financial indicators (tCO ₂ e)	Total gross emissions for scopes 1 & 2	366.90	379.25	352.49	278.71
	Travel emissions scope 3	-	-	88.16	97.49
Total gross GHG emissions (all scopes)		366.90	379.25	440.65	376.20
Non-financial (kWh)	Electricity	376,665	434,327	459,358	313,837
	Gas	922,689	827,456	452,717	468,479
Total energy		1,299,354	1,261,783	912,075	782,316
Financial indicators	Expenditure on energy	65,690	60,790	63,499	52,461
	Expenditure on official business travel	-	-	-	691,017

The above energy data has been provided by the Ministry of Justice and has not been independently validated by the Trust.



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