

Presented to Judicature (Northern Ireland) Act 1978, c23, s78

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# Funds in Court in Northern Ireland Accounts 2007-2008



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# Funds in Court in Northern Ireland Accounts 2007-2008

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## Foreword

### General

The Accountant General is required to keep accounts in respect of funds held in Court. As part of this responsibility these Accounts of Funds in Court have been prepared, as required by section 78 of the Judicature (Northern Ireland) Act 1978.

Funds are brought under the control of the Court in the following instances

- i as a result of a settlement in a civil action in respect of minors. Such settlements arise both in the Supreme Court and county courts;
- ii where a person is deemed to be incapable of managing their own affairs due to mental illness or on behalf of wards of Court. Such cases relate predominately to the Supreme Court;
- iii where monies are lodged in Court in satisfaction or against costs as a token of intention to proceed with civil litigation. Such settlements arise both in the Supreme Court and county courts; and
- iv in support of the Chancery Division of the Supreme Court which acts as a receiver of last resort for the assets of individuals, partnerships or companies.

### Dealing with Funds

Funds held in Court include both money and securities. The securities held are predominately government stocks, deposit holdings with the Commissioners for the Reduction of the National Debt (CRND) and equity-based investments. All funds held in Court are vested in the name of the Accountant General and invested by him in accordance with orders of the Court or in securities designated in statutory rules.

### Accounting Period

These Accounts reflect the money and securities dealt with by the Accountant General in respect of proceedings in the Supreme Court and the county courts for the year ended 31 March 2008.

### Bank Accounts Held

The Accountant General is required by section 79(1) of the 1978 Act to maintain accounts with the Bank of Ireland for the receipt and payment of Supreme Court and county court monies. A working balance of £300,000 is maintained in these accounts, which enables the Accountant General to meet the Bank's costs of servicing the accounts and to meet the immediate cash requirements of clients of the Court Funds Office. Monies in excess of the amount required to satisfy current demands are transferred to the CRND for investment, drawings being made when additional money is required to meet payments out of Court.

*DA Lavery*

27 January 2009

Accountant General of the Supreme Court  
of Judicature of Northern Ireland

## Statement of Accountant General's responsibilities

Under section 78(1)(b) of the Judicature (Northern Ireland) Act 1978 the Accountant General is required to prepare a statement of accounts for each financial year in a form directed by the Treasury. The accounts are prepared on a cash basis and must properly present the receipts and payments for the financial year and the balances held at year-end.

The Treasury has appointed the Accountant General as Accounting Officer for the account. His relevant responsibilities as Accounting Officer, including his responsibility for the propriety and regularity of the funds and for the keeping of proper records, are set out in the Accounting Officers' Memorandum issued by Treasury and published in *Managing Public Money*.

# Statement on Internal Control

## Scope of responsibility

As Accountant General of the Supreme Court of the Judicature in Northern Ireland, I have responsibility, as a statutory officer, for Funds in Court. I have delegated the administrative responsibilities for Funds in Court to the Court Funds Office. The Court Funds Office is a discrete business unit within the Northern Ireland Court Service, which is itself a unified and distinct civil service of the Crown. Managerial responsibility for the Court Funds Office rests with the Finance Director and is managed within the Finance Division. As departmental Accounting Officer, I have responsibility for maintaining a sound system of internal control that supports the achievement of the Northern Ireland Court Service'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.

## The purpose of the system of internal control

The system of internal control is designed to manage risk to a reasonable level, rather than to eliminate all risk of failure to achieve policies, aims and objectives. It can therefore only provide reasonable, and not absolute, assurance of effectiveness. The system of internal control is based on an ongoing process designed to identify and prioritise the risks to the achievement of departmental policies, aims and objectives; to evaluate the likelihood of those risks being realised and the impact should they be realised; and to manage them efficiently, effectively and economically. The system of internal control has been in place in the Northern Ireland Court Service throughout the year ended 31 March 2008 and up to the date of approval of the accounts, and accords with Treasury guidance.

## Capacity to handle risk

Risk management constitutes a standing item on Branch and Divisional meeting agendas. Senior managers are required to formally sign off Stewardship Statements for Heads of Division on a biannual basis. Court Funds Office management actively participate in the preparation of the stewardship statement for Finance Division. Heads of Division complete stewardship statements for submission to me on a biannual basis. Risk Management is also considered formally at Management Board meetings and within the Audit and Risk Management Committee through the review of the Corporate Risk Register and Corporate Plan monitoring reports. These reports include a section on attendant risks thus ensuring that risk management has been incorporated fully into the corporate planning and decision-making processes of the Department.

## The risk and control framework

Risks are considered in tandem with objectives at all levels in the organisation and formally reported on Branch, Divisional and Corporate risk registers. Risks are assessed in terms of their probability of occurrence and impact on the achievement of objectives, and scored and reported on accordingly. Responsibility for the management of each risk is assigned and recorded, along with controls in place to mitigate the risk, monitoring arrangements in place, and any action taken or planned in order to enhance the level of control. Risk registers are formally reviewed on a quarterly basis and documentation updated. The updated risk registers record any movement in terms of impact and probability of occurrence.



The Audit and Risk Management Committee is responsible for the maintenance and development of the risk management and review processes through, for example, ensuring compliance with the structured quarterly review points and twice yearly formal stewardship reporting in order to ensure continued alignment with planning and monitoring at corporate, divisional and branch level. In challenging risks identified by executive management the Committee ensures that there is ongoing consideration of the impact of both external and internal initiatives on the planned work of the Department. Risk management documentation and procedures have recently been reviewed and revisions to the system will be implemented during 2008-2009.

### Review of effectiveness

As Accounting Officer, I also have responsibility for reviewing the effectiveness of the system of internal control. The Board receives regular reports from the Audit and Risk Management Committee concerning internal control, risk and governance. At the end of each reporting period, Heads of Division review the stewardship statements completed by Business Managers in order to create a series of divisional statements from which I have been able to take assurance in respect of the management of risk and the achievement of objectives.

The Department has a Risk and Assurance Branch which operates to the Government Internal Audit Standards. It submits regular reports, including an independent opinion by the Head of Risk and Assurance on the adequacy and effectiveness of the Department's system of risk management, control and governance.

My review of the effectiveness of the system of internal control is informed by the work of the internal auditors and the executive managers within the Northern Ireland Court Service who have responsibility for the development and maintenance of the internal control framework, and comments made by the external auditors in their management letter and other reports. The review processes outlined ensure that there is continuous improvement in the system of internal control.

I have been advised on the implications of the result of my review of the effectiveness of the system of internal control by the Board and the Audit and Risk Management Committee and a plan to address weaknesses and ensure continuous improvement of the system is in place.

Information risk is currently considered as part of the overall risk assessment process. A number of pieces of work were taken forward during the year to specifically address this area, including reaccreditation to ISO 27001, the information security management standard. A records management review is currently being carried out, the outcome of which should enable further development of our policies and procedures to enhance the management of information risk.

## Unclaimed Sums

As disclosed in Note 2 of Supreme and County Courts Accounts the Court Funds Office administers a number of accounts that are classified as unclaimed in accordance with rule 55 of The Court Funds Rules (Northern Ireland) 1979. These accounts relate to funds in court where no transactions, other than the credit of annual interest have been processed for the specified number of years. Before an account is classified as unclaimed the Court Funds Office makes all reasonable efforts to facilitate the transfer of the funds to their beneficial owner. To reduce the risk of current and future cases being classified as unclaimed the Court Funds Office maintains contact with the guardians and controllers of those with Funds in Court throughout the life of the case.

Included in the unclaimed sums disclosed in note 2 of the Supreme Court and County Court Accounts there are three types of amount

- 1 That for which we know the case details, but are unable to make contact with the beneficiary of the funds in court.

	<b>Supreme Court</b> £	<b>County Courts</b> £
Monies on Deposit	296,806	67,106
Government Stocks	147	–

- 2 That for which we have been unable to identify the individual case.

	<b>Supreme Court</b> £	<b>County Courts</b> £
Monies on Deposit	6,798	4,836
Government Stocks	68,560	–
Equities	4,861	–

- 3 Interest and dividends received since 1995, which have been pooled, for practical reasons, pending allocation to a specific case when a genuine claim is received and paid out.

	<b>Supreme Court</b> £	<b>County Courts</b> £
Monies on Deposit	174,985	59,825

It is unlikely that the cases making up the unidentified unclaimed balances will be identified and therefore the Department does not intend to pursue the balances further but will discuss with Treasury the possibility of write-off, which we understand may require legislative change.

The Department has published details of unclaimed balances held by the Court Funds Office on their website.

*D A Lavery*

27 January 2009

Accountant General of the Supreme Court  
of Judicature of Northern Ireland

# 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 Funds in Court in Northern Ireland for the year ended 31 March 2008 under the Judicature (Northern Ireland) Act 1978. These comprise, for each of Supreme Court Funds and County Court Funds, the Receipts and Payments Account, the Statement of Balances, the Statement of Liabilities and Assets and the related notes. These financial statements have been prepared under the accounting policies set out within them.

## Respective responsibilities of the Accountant General and Auditor

The Accountant General is responsible for preparing the financial statements in accordance with the Judicature (Northern Ireland) Act 1978 and Treasury directions made thereunder and for ensuring the regularity of financial transactions. These responsibilities are set out in the Statement of Accountant General's responsibilities.

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

I report to you my opinion as to whether the financial statements properly present the receipts, payments and transactions in securities, and whether the financial statements have been properly prepared in accordance with the Judicature (Northern Ireland) Act 1978 and Treasury directions made thereunder. I also report whether in all material respects the receipts and payments have been applied to the purposes intended by Parliament and the financial transactions conform to the authorities which govern them.

In addition, I report to you if the Court Funds Office has not kept proper accounting records, or if I have not received all the information and explanations I require for my audit.

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

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

## Basis of audit opinions

I conducted my audit in accordance with International Standards on Auditing (UK and Ireland) issued by the Auditing Practices Board. My audit includes examination, on a test basis, of evidence relevant to the amounts, disclosures and regularity of financial transactions included in the financial statements. It also includes an assessment of the significant estimates and judgments made by the Accountant General in the preparation of the financial statements.

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

## Opinions

In my opinion

- the financial statements properly present the receipts, payments and transactions in securities in respect of Funds in Court in Northern Ireland for the year ended 31 March 2008 and the balances held at that date, in accordance with the Judicature (Northern Ireland) Act 1978 and Treasury directions made thereunder; and
- the financial statements have been properly prepared in accordance with the Judicature (Northern Ireland) Act 1978 and Treasury directions made thereunder;

### **Opinion on regularity**

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

### **Report**

I have no observations to make on these financial statements.

*T J Burr*  
Comptroller and Auditor General

20 March 2009

National Audit Office  
151 Buckingham Palace Road  
Victoria  
London SW1W 9SS

## Supreme Court Funds

### Receipts and Payments Account for the year ended 31 March 2008

	Cash £	Securities Nominal Value	
		Sterling £	Foreign €
<b>Receipts and transfers into Court</b>			
<i>Cash</i>			
Lodgements by Suitors, etc.	39,942,609		
Sales of Securities	72,344,739		
Dividends and Interest	3,363,307		
Transfer from County Court	908,441		
Interest on Special Account	26,986		
<i>Securities</i>			
Lodged		2,880,415	0
Purchased		74,866,830	0
	<u>116,586,082</u>	<u>77,747,245</u>	<u>0</u>
<b>Payments and transfers out of Court</b>			
<i>Cash</i>			
Payments to Suitors, etc.	35,304,951		
Purchases of Securities	81,649,217		
Payment of Interest on Special Account	26,986		
<i>Securities</i>			
Transferred or delivered		1,368,523	0
Sold		67,087,808	0
	<u>116,981,154</u>	<u>68,456,331</u>	<u>0</u>
<b>Net movement in year</b>	<u>(395,072)</u>	<u>9,290,914</u>	<u>0</u>

The notes on pages 12-13 form part of this Account.

## Supreme Court Funds

### Statement of Balances as at 31 March 2008

	Cash £	Securities Nominal Value	
		Sterling £	Foreign €
Opening Balance at 1 April 2007	748,170	108,752,147	50
Net movement in year	(395,072)	9,290,914	–
Closing Balance at 31 March 2008	<u>353,098</u>	<u>118,043,061</u>	<u>50</u>

*The notes on pages 12-13 form part of this Statement.*

## Supreme Court Funds

### Statement of Liabilities and Assets as at 31 March 2008

	<b>Cash</b>	<b>Securities</b>
	<b>£</b>	<b>Nominal Value</b>
	<b>£</b>	<b>£</b>
<b>Liabilities</b>		
Amount of cash and securities standing to the credit of the accounts of suitors in the books of the Accountant General of the Supreme Court of Judicature in Northern Ireland	353,098	118,043,061
Directions to pay not cashed and transfers out not completed	901,421	NIL
	<u>1,254,519</u>	<u>118,043,061</u>
Foreign Securities		€ 50
<b>Assets</b>		
Amounts of cash held by the Bank of Ireland and other securities standing in the name of the Accountant General of the Supreme Court of Judicature in Northern Ireland in the books of the Bank of Ireland and other companies	1,199,644	118,043,061
Directions to receive not completed and transfers in not completed	54,875	NIL
	<u>1,254,519</u>	<u>118,043,061</u>
Foreign Securities		€ 50

*The notes on pages 12-13 form part of this Statement.*

# Supreme Court Funds

## Notes to the Account

- 1 The Cash Balances for which the Accountant General was liable in respect of Funds in the Supreme Court at 31 March 2008 were held by the Bank of Ireland and comprised

	£
Cash held in Special Account	319,930
Other accounts	33,168
	<u>353,098</u>

- 2 The Nominal and Market Values of Sterling Securities held at 31 March 2008 consisted of

	<b>Nominal</b>	<b>Market</b>
	£	£
Government Stocks	35,489,494	53,521,915
Monies on Deposit	79,780,134	79,780,134
Equities	1,258,819	34,059,423
Personal Equity Plans	527,296	3,299,540
Individual Savings Accounts	547,154	5,745,126
Others	440,164	440,164
<b>Total</b>	<b><u>118,043,061</u></b>	<b><u>176,846,302</u></b>

Included in the Market Value of £176,846,302 are the following unclaimed balances

Monies on Deposit	£478,589
Government Stocks	£68,707
Equities	<u>£4,861</u>

- 3 The Nominal and Market Values of Foreign Securities held at 31 March 2008 consisted of

	<b>Nominal</b>	<b>Market</b>
	€	€
Equities	<u>50</u>	<u>1,262</u>

- 4 Personal Equity Plans and Individual Savings Accounts are held in the name of the Accountant General by a registered Plan Manager who has custody of the stock. The accumulated cash balance as at 31 March 2008 associated with these stocks was £537,737

- 5 In addition to the balances of Cash and Securities held on 31 March 2008, funds were held in various unit trusts with a value of £200,285 (63,264 units)



6 The Accountant General also holds the following Secured Loan Notes

AB Acquisition Ltd Loan Notes	22,609
Lehigh UK Ltd Loan Notes 2011	84,095
Electricinvest Aquis Ltd Loan Notes	96,137
Linde AG Floating Loan Notes 2013	17,120

7 Commissions and fees have already been deducted at source from the funds in court. The total charges for the year to 31 March 2008 were £1,295,252 which represents 0.55 per cent of the total market value of the funds held in court at year end.

The charges were made up of

	£
Court Funds Office administration costs	814,000
Costs of managing the investments including stockbroker fees, transaction charges and stamp duty	402,252
Management of monies held on deposit with the Commissioners for the Reduction of the National Debt	79,000
	<b>1,295,252</b>

The above charges relate to both Supreme Court funds and County Court funds. It is not practicable to separately apportion fees to the Supreme Court and County Court.

*D A Lavery*

27 January 2009

Accountant General of the Supreme Court  
of Judicature of Northern Ireland

## County Court Funds

### Receipts and Payments Account for the year ended 31 March 2008

	Cash	Securities Nominal Value
	£	Sterling £
<b>Receipts and transfers into Court</b>		
<i>Cash</i>		
Lodgements by Suitors, etc	8,830,612	
Sales of Securities	16,655,834	
Dividends and Interest	441,709	
Interest on Civil Bill Account	20,825	
<i>Securities</i>		
Lodged		1,862,491
Purchased		10,605,186
	<u>25,948,980</u>	<u>12,467,677</u>
<b>Payments and transfers out of Court</b>		
<i>Cash</i>		
Payments to Suitors, etc.	13,861,424	
Purchases of Securities	11,153,750	
Payments of Interest on Civil Bill Accounts	20,825	
Transfer to Supreme Court	908,441	
<i>Securities</i>		
Transferred or delivered		76,765
Sold		16,149,141
	<u>25,944,440</u>	<u>16,225,906</u>
<b>Net Movement in year</b>	<u>4,540</u>	<u>(3,758,229)</u>

The notes on page 17 form part of this Account.

## County Court Funds

### Statement of Balances as at 31 March 2008

	<b>Cash</b>	<b>Securities Nominal Value</b>
	<b>£</b>	<b>Sterling £</b>
Opening Balance at 1 April 2007	374,749	52,102,954
Net movement in year	4,540	(3,758,229)
Closing Balance at 31 March 2008	<u>379,289</u>	<u>48,344,725</u>

*The notes on page 17 form part of this Statement.*

## County Court Funds

### Statement of Liabilities and Assets as at 31 March 2008

	Cash	Securities Nominal Value
	£	£
<b>Liabilities</b>		
Amount of cash and securities standing to the credit of the accounts of suitors in the books of the Accountant General of the Supreme Court of Judicature in Northern Ireland	379,289	48,344,725
Directions to pay not cashed and transfers out not completed	453,436	NIL
	<u>832,725</u>	<u>48,344,725</u>
<b>Assets</b>		
Amounts of cash held by the Bank of Ireland and other securities standing in the name of the Accountant General of the Supreme Court of Judicature in Northern Ireland in the books of the Bank of Ireland and other companies	791,049	48,344,725
Directions to receive not completed and transfers in not completed	41,676	NIL
	<u>832,725</u>	<u>48,344,725</u>

*The notes on page 17 form part of this Statement.*

# County Court Funds

## Notes to the Account

- 1 The Cash Balances for which the Accountant General was liable in respect of Funds in the county courts at 31 March 2008 were held by the Bank of Ireland and comprised

	£
Cash held in County Court accounts	10,533
Cash held in Civil Bill accounts	368,756
<b>Total</b>	<u>379,289</u>

- 2 The Nominal and Market Values of Sterling Securities held at 31 March 2008 consisted of

	Nominal £	Market £
Government Stocks	4,126,321	6,527,422
Monies on Deposit	43,912,832	43,912,831
Equities	290,572	6,196,645
Others	15,000	15,000
<b>Total</b>	<u><b>48,344,725</b></u>	<u><b>56,651,898</b></u>

Included in the Market Value of £56,651,898 are unclaimed balances of £131,767 Monies on Deposit

- 3 Commissions and fees have already been deducted at source from the funds in court. The total charges for the year to 31 March 2008 were £1,295,252 which represents 0.55 per cent of the total market value of the funds held in court at year end.

The charges were made up of

	£
Court Funds Office administration costs	814,000
Costs of managing the investments including stockbroker fees, transaction charges and stamp duty	402,252
Management of monies held on deposit with the Commissioners for the Reduction of the National Debt	<u>79,000</u>
	<u>1,295,252</u>

The above charges relate to both Supreme Court funds and County Court funds. It is not practicable to separately apportion fees to the Supreme Court and County Court.

*D A Lavery*

27 January 2009

Accountant General of the Supreme Court  
of Judicature of Northern Ireland

## Accounts direction given by the Treasury in accordance with Section 78(1)(B) of the Judicature (Northern Ireland) Act 1978

- 1 The Accountant General shall prepare accounts for the financial year ended 31st March 2008 comprising
  - a A Foreword;
  - b A Statement of the Accountant General's Responsibilities;
  - c A Statement of Internal Control;
  - d A Receipts and Payments Account;
  - e A Statement of Balances; and
  - f A Statement of Liabilities and Assets.

Including such notes as may be necessary for the purposes referred to in the following paragraphs.

- 2 The accounts shall properly present the receipts and payments, and the state of affairs as at the end of the financial year.
- 3 Subject to the requirements above, the accounts shall be prepared in accordance with Section 78(1)(b) of the Judicature (Northern Ireland) Act 1978 and the directions made thereunder by HM Treasury which are required to give a true and fair view.
- 4 In all material respects the receipts and payments shall be applied to the purposes intended by Parliament and conform to the authorities which govern them.
- 5 This direction shall be reproduced as an appendix to the accounts and the Foreword should state that the accounts have been prepared in accordance with s78 of the Judicature (Northern Ireland) Act 1978.
- 6 This direction replaces that issued in January 2009.

*Chris Wobschall*

March 2009

Head of Financial Reporting and Audit Policy

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