

Annual Reports & Accounts

2004 - 2005

Forensic Science Northern Ireland

Tenth Annual Report and Accounts

1st April 2004 - 31st March 2005

Presented to the House of Commons pursuant to

Section 7 of the Government Resources and Accounts Act 2000

Ordered by the House of Commons to be printed

20 July 2005

Contents

CHIEF EXECUTIVE'S SUMMARY	1
1. ORGANISATION AND STATUS	4
1.1. BACKGROUND	4
1.2. VISION AND MISSION	5
1.3. RESPONSIBILITIES	6
1.4. STAFF	6
2. REVIEW OF PERFORMANCE	7
2.1. INTRODUCTION	7
2.2. THE MODERNISATION PROGRAMME	7
2.3. PERFORMANCE AGAINST KEY TARGETS	9
2.4. OTHER DEVELOPMENTS	10
2.4.1. CRIMINAL JUSTIC INSPECTION	10
2.4.2. NEW ACCOMMODATION PROJECT	10
2.4.3. CONFERENCES	10
2.4.4. HEALTH & SAFETY	11
3. LOOKING TO THE FUTURE	12
4. ORGANISATION CHART	14
5. ACCOUNTS FOR 2004/05	15

Chief Executive's Summary

I am pleased to present the tenth Annual Report and Accounts of Forensic Science Northern Ireland, (FSNI) for the year ending 31 March 2005.

FSNI exists to provide professional, independent and objective scientific expertise both from within the laboratory and by utilising the wider forensic science community. During 2004/05 we continued to work alongside our Criminal Justice partners and key customers to provide a fair and effective justice system for the whole community.

The challenges we faced this year were arguably among the most difficult and defining the Agency has had to face in almost fifty years since the inception of forensic science in Northern Ireland. We embarked on a major strategic modernisation programme to develop a service based on operational excellence and best practise to meet the needs of our customers and the requirements of a modern and progressive justice system.

This programme has impacted on all aspects of our business processes and structures and has been underpinned by significant investment in IT and people. Making the transition to a more focused service delivery approach based on operational excellence, ensuring consistent and efficient processes has been a key priority for me and my newly appointed senior management team.

Changes made during the year have already shown positive results and are making a significant impact on our business. Over the year we have successfully implemented procedures and methods which have enabled us to process DNA profiling much more rapidly. This pivotal technique in modern forensic science plays a key role in investigating crime. We met challenging targets for much more rapid provision of this service but despite this significant improvement in DNA profiling regrettably we failed to meet targets in other areas of the business with the exception of full cash cost recovery from customers, which was successfully achieved.

This was set against a background of heavy demand for urgent work coupled with a number of major incidents. These included the Northern Bank robbery, the murder of Robert McCartney and the murder of an elderly man in Coalisland and the serious assault of his sister, with a subsequent mass DNA screening exercise.

Overcoming delay in processing cases is a major challenge for the Agency and I am confident that the full implementation of the radical programme of change will continue to effect significant progress on performance. Working with our customers we are developing protocols and systems to optimise prioritisation of cases and ensure that procedures are in place to manage the quality and turn round time of our service.

Our demonstrated successes in improving DNA turn round and in our Quality Improvement project have been key steps towards regaining the confidence of our customers and stakeholders. We are taking forward key strategic areas with our main customer, PSNI

Following the previously reported loss of ISO 17025 accreditation for testing, the Agency's staff demonstrated huge commitment to quality issues over the year. Training and implementation of quality standards was undertaken throughout the organisation. A successful major inspection by the external accrediting body, the United Kingdom Accreditation Service (UKAS) was completed December 2004. UKAS revisited in May 2005 and following this reinstatement of accreditation was ratified.

Very welcome progress has also been made with our new accommodation project. A scoping study was completed and funding has been identified. A site selection exercise was begun and a project manager, design team and external expert advisors appointed.

We have developed a new vision and mission, while retaining the high level of expertise of our science and our focus on serving the interests of justice as an independent objective scientific organisation.

In March 2005 the Secretary of State announced the creation of a new unit in PSNI to review unresolved deaths that occurred in Northern Ireland between 1969 and 1998. FSNI will provide the forensic science input and plans a dedicated approach with integrated scientific provision, building on our strategic partnerships with phased and managed support from current staff. Resourced separately, there will be little or no impact on day to day work and the service provided to customers.

It says much for the expertise and dedication of our staff that they are held in high regard in the courts and continue to respond with enthusiasm and drive to challenges we face. I and the senior team are grateful for their continuing hard work and dedication.

While much has been achieved this year there still remain significant improvements to be realized. We must continue to build on the sound progress made to date in order to make the transition to a fully competitive centre of forensic excellence.

In approaching 2006, the 50th anniversary of the inception of forensic science in Northern Ireland there is no better time to celebrate our past, consolidate our achievements and look forward enthusiastically to a bright and promising future.

A handwritten signature in black ink, appearing to read 'M Walker', written in a cursive style.

Michael Walker

CHIEF EXECUTIVE

1. Organisation and Status

1.1 Background

Forensic Science Northern Ireland ('the Agency') is responsible for the provision of scientific advice and support to enhance the delivery of justice.

The Agency became the third Executive Agency of the Northern Ireland Office ('the Department') on 1 September 1995, its functions having previously been carried out by the Northern Ireland Forensic Science Laboratory, a Division of the Department. Its name was changed from the Forensic Science Agency of Northern Ireland to Forensic Science Northern Ireland in April 2000. Its budget for the 2004/2005 financial year was £8.2m.

More than 90% of the Agency's work is done for the PSNI and is accordingly reflective of trends in the volume of crime, especially violence and other serious offences. The operating environment for the Agency in Northern Ireland continues to remain uncertain. While some or all of the main terrorist organisations have been observing ceasefires, each main organisation has reportedly retained a substantial capacity to return to bombing and shooting. The ceasefires have also coincided with a substantial growth in drugs-related crime. The use of DNA testing continues to grow rapidly and the Agency has been appointed the custodian of the Northern Ireland DNA database.

1.2 Vision and Mission

The Agency's vision is -

To be an effective forensic science business and provider of choice for our customers.

The Agency's Mission is -

To provide and demonstrate an independent, transparent and impartial service that maximizes our forensic science value to criminal justice and contributes to the confidence of the wider community in the justice system.

We will secure the provision of effective scientific advice and support to enhance the delivery of justice through -

- scientific support service for police in the investigation of crime;
- scientific advice for the legal profession
- objective expert testimony to the courts
- training in the effective and efficient application of forensic science; and
- analytical support service for pathologists.

The Agency's Vision and Mission Statements reflect the emphasis on the organisation being business-like and responsive to the needs of customers in the development of high quality and efficient services.

1.3 Responsibilities

The Agency's Chief Executive is responsible for the efficient and effective operation of the Agency in accordance with its Framework Document. He is directly accountable to the Minister. A Ministerial Advisory Board oversees the work of the Agency and advises the Minister in the setting of key targets and on progress in relation to organisational performance. In discharging his responsibilities the Chief Executive is supported by a senior management team. During 2004/2005 the senior management team consisted of the Chief Executive, 3 Directors and 5 Business Managers.

1.4 Staff

In 2004/2005 the staff of the Agency comprised the senior management team, 113 scientists, 39 administrative and support staff and 12 Agency, contract or temporary staff. An attached organisational chart is at page 14.

The great majority of the scientific staff has graduate level qualifications including a number with degrees at Masters or Doctorate level.

The Agency is accredited to the Investors In People standard and the training and development of all staff is a key business priority for us.

2. Review of Performance 2004/05.

2.1 Introduction.

The year ended in March 2005 has been one of change, challenge and growth for Forensic Science Northern Ireland. The programme of work agreed for the year sought to improve the Agency's business performance, make it a more commercially viable organisation and establish it as a Trading Fund. However, given that over 90% of the Agency's business is with PSNI, there is limited scope for establishing a genuine competitive market in Northern Ireland.

It was therefore agreed with Treasury in the autumn of 2004 that Trading Fund status would not be immediately helpful, and that FSNI should remain as an Executive Agency of the NIO at this time. It was further agreed that the programme of work commenced to move the Agency towards Trading Fund status should continue as a Modernisation Programme to assist the Agency to improve its business performance and service to customers.

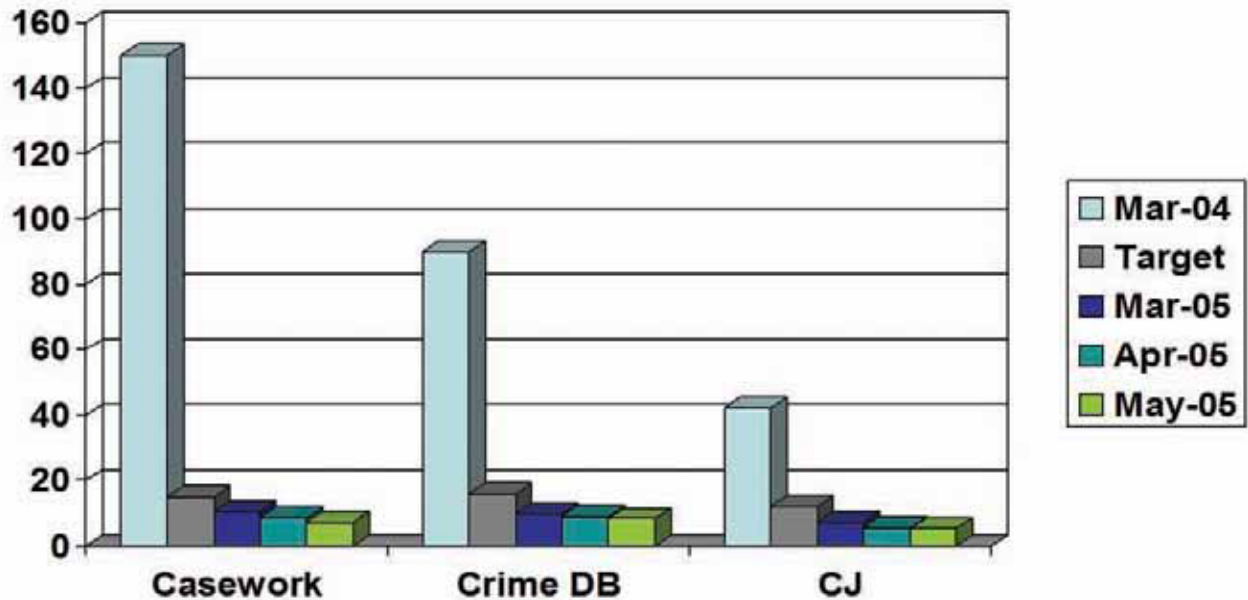
2.2 The modernisation programme.

The modernisation programme has a number of key elements -

1. improving the systems and processes in the Agency, including IT, finance and casework management
2. improving the skills and competences of FSNI staff
3. improving the working relationships with customers
4. developing strategic partnerships with other Forensic Science suppliers

Progress to date has been encouraging with

- a) the development of a new service delivery model which manages work from end to end, considerable improvement in DNA turnaround times (see graph below);



Key

Casework - material (e.g. bloodstains) recovered from casework

Crime DB - Crime Data Base, material recovered from crime scenes

CJ - Criminal Justice samples

- b) the production of a training needs analysis to identify gaps in staff skills and competences,

- c) the development of a joint submissions policy with PSNI, (currently in draft), and

- d) the development of closer links with other service providers, particularly the Forensic Science Service (FSS) and the Laboratory of the Government Chemist.

The progress made during 2004/05 provides a good foundation for the Agency, further to improve the efficiency and effectiveness of its services.

2.3 Performance Against Key Targets

The targets for 2004/05 were set in line with the objectives and measures set out in the Agency's framework document:-

Objective	Measure	2004/05 Target	Outcome
Ensure the availability of essential forensic science facilities for the Police Service of Northern Ireland	The extent to which the Agency satisfies the essential requirements of the Police Service of Northern Ireland	To turn around 85% of reports in which a file is for submission to the DPP	NOT ACHIEVED 61% were completed in the notified timescale
Recover the full economic costs of the Agency from its customers	The extent to which the full economic costs of the Agency are recovered	To continue to recover the full cash cost from customers	ACHIEVED
Provide the highest quality of service to customers within the resources made available to the Agency	The extent to which the Agency's customers are satisfied with the service provided	To implement a major programme of organisational change that will secure the long term future business of the Agency	SUBSTANTIALLY ACHIEVED During 2004/05 The Agency put the necessary machinery and systems in place to deliver the modernisation project *
Preserve the confidence with which the Agency is held by the justice system	The extent to which the Agency meets nationally accepted standards of quality	To achieve a quality management system that is externally validated to ISO 17025 by the United Kingdom Accreditation Service	NOT ACHIEVED It should be noted that reaccreditation was reinstated in May 2005
Use the Agency's resources with the maximum efficiency	A range of unit costs for the Agency's services	No target for 2004/05	

* Note: this target was not verified by internal audit as it was considered insufficiently defined

2.4 Other Developments in 2004/05

2.4.1 Criminal Justice Inspectorate

During February 2005 FSNI was inspected by the Criminal Justice Inspectorate Northern Ireland (CJI), the new independent inspectorate responsible for inspecting a large part of the criminal justice system.

Early feedback from the CJI has been fed into the Modernisation Programme and the Business Plan for 2005/06. On receipt of the full report an action plan will be developed and implementation will be monitored closely by the FSNI management team.

2.4.2 New Accommodation Project

Welcome progress has been made in our new accommodation project. A scoping study was completed and funding from the NIO has been identified. A site selection exercise was begun and a project manager, design team and external expert advisors appointed.

2.4.3 Conferences

In May 2004 FSNI's biology section organised and hosted a successful two day conference on 'Best practice in the investigation of Sexual Offences'. The event was attended by around 250 delegates representing PSNI, Forensic Medical Officers, local Hospital Trusts, DPP, Forensic Science Service, NIO Criminal Justice Policy Division, UK Police Forces, Defence Experts plus FSNI staff.

A further conference entitled 'Partners in Crime' was held in March 2005 to highlight new technologies in forensic science. The event was jointly hosted by Queen's University, PSNI and FSNI and included a mock murder case study to demonstrate the full range of forensic methods used for major crimes. It also included short talks on DNA, latent fingerprints, mobile phones, soils and pollen samples. About 150 delegates attended the event and included Senior Investigating Officers from PSNI, plus staff from the offices of the DPP, the Police Ombudsman and the Criminal Justice Inspectorate.

FSNI staff continued to publish in the peer reviewed literature, contributing to solving problems in forensic science on an international basis and aiding transparency by the open publication of methodology.

2.4.4 Health and Safety

The Agency sees a safe working environment as encompassing both the physical and mental well-being of its staff.

As reported in previous Annual Reports the main complex within which the Agency is housed is known to contain some asbestos. This continues to limit the Agency's ability to handle premises issues in an efficient and speedy way. As a result of a contamination incident reported in the 2003-2004 Annual Report, an Asbestos Action Plan was produced and the tasks from this continue to be implemented.

3. Looking to the Future

FSNI is committed to building on the progress that has been made in 2004/05 by taking forward the modernisation programme. By progressively re-engineering our key services and continued investment in our people, FSNI aims to position itself as the service-of-choice for PSNI and other customers.

Our aim is to aggressively reduce throughput times, to work with our staff to continually improve efficiency, and to maintain the highest quality of science across our services in a work environment that supports best practice.

Over the coming year FSNI will be strengthening its infrastructure and systems to support the progressive improvement of its performance. As part of this period of consolidation and change, FSNI has set challenging but balanced targets for 2005/06, to:-

- improve timeliness of delivery to our customers, including the police, the State Pathologist and the Public Prosecution Service;
- reduce backlogs
- set key milestones for our modernization programme, and
- maintain our UKAS accreditation and extend its scope.

Integral to our modernization and service improvement strategy is a key shift of emphasis in our work, with a stronger focus on building a strong strategic relationship with customers and on delivering outcomes. This will present our people with both exciting challenges and significant opportunities. I am confident that they will rise to the challenge.

Our new service delivery approach will be focused on Operational Excellence (consistent, standardized and efficient processes), end-to-end case management and brokering (sub-contracting) where that

approach offers best value. Key partnerships will be developed with other service providers to achieve this. Investment in new Finance Systems and Information Communications Technology will support the modernization programme. Projects are underway to provide work in progress information and enhancements to the management information systems which will secure optimum business and financial planning.

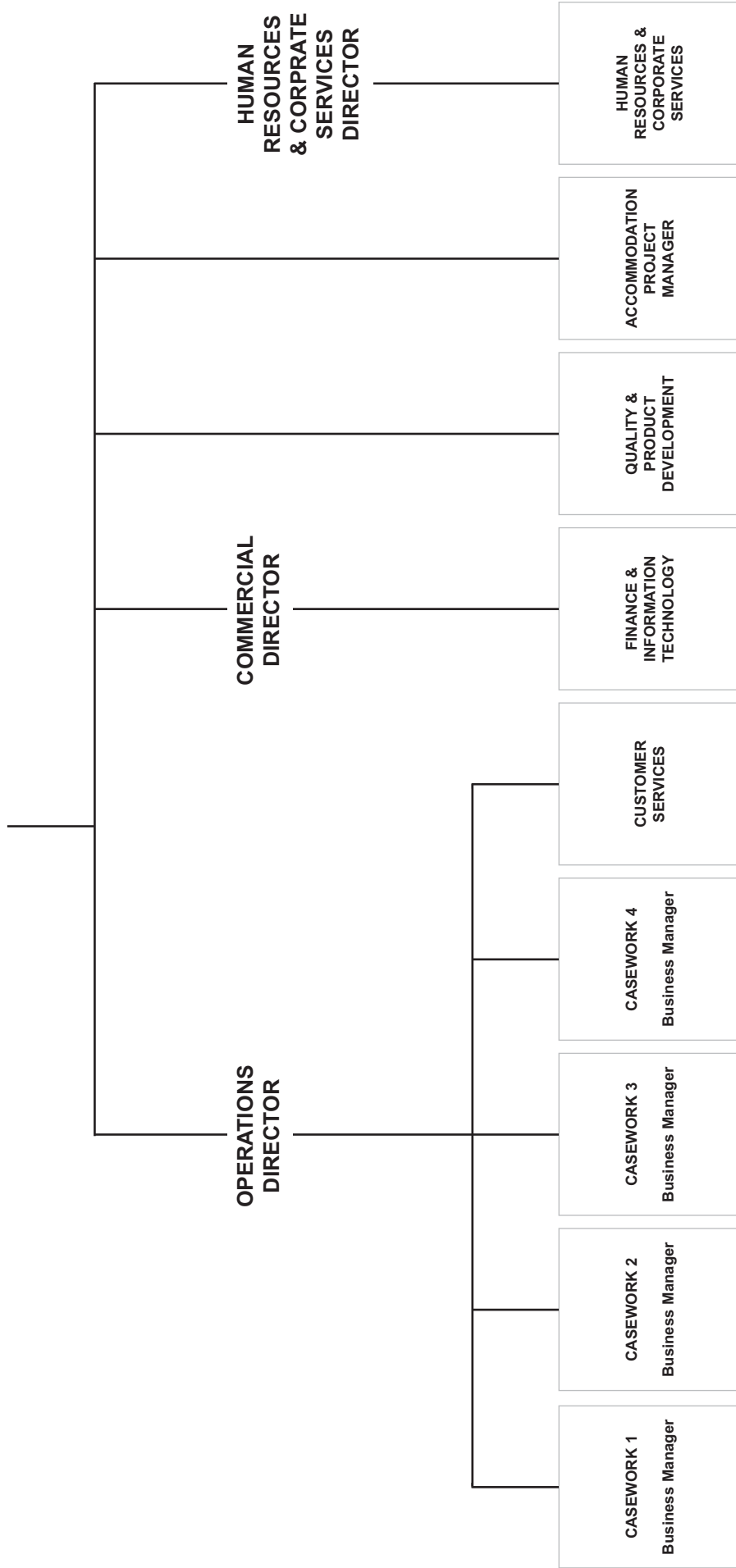
We will develop an effective and sustainable product base and supply routes, to guarantee the provision of a full range of expert forensic services to our customers. Challenging Agency performance targets will continue to focus the Agency on necessary improvements; and to streamline processes in consultation with our main customers, to ensure that we are fully responsive to their changing needs and deliver on our promises.

The modernization initiative is a change process that will progressively transform FSNI in the coming years. It will lead to significantly re-engineered modern processes that will fold into our planned new accommodation towards the end of the decade. The first fruits of this initiative will be significant improvements in outcomes in 2005-2006, but the full effect will build up over the coming years.

Overall, our goal is to position FSNI to provide its customers in the criminal justice sector with assured access to a full, sustainable responsive service of a standard comparable to the best being achieved across Europe.

FORENSIC SCIENCE NORTHERN IRELAND

CHIEF EXECUTIVE



**Forensic Science
Northern Ireland**

Accounts 2004/05

Forensic Science Northern Ireland

Foreword to the Accounts for Year Ended 31 March 2005

1. History and Statutory Background

Forensic Science Northern Ireland (FSNI), which is an Executive Agency within the Northern Ireland Office, was established on 1 September 1995 under the Government's Next Steps Initiative.

Agency Status was re-confirmed following a quinquennial review, stage 1 of which was completed in January 2002.

These accounts have been prepared in accordance with a direction given by HM Treasury, in pursuance of section 7(2) of the Government Resources and Accounts Act 2000.

2. Principal Activities

The Agency exists to serve the administration of justice by providing objective scientific advice and support to the police and the courts. In particular the Agency assists the Police Service of Northern Ireland with the investigation of criminal, or possibly criminal, events and provides expert evidence to Northern Ireland Courts of Justice. It also provides a toxicology service to the State Pathologist's Department for Northern Ireland.

3. Review of Developments of the Business

A full report on the developments in the Agency's business is provided in the body of the Annual Report.

The Accounts show an operating deficit of £739K including cost of Modernisation Project, New Accommodation Project and Historic Cases Project - funded centrally.

4. Important Events Occurring After the Year End

There have been no material events, which would affect these accounts, occurring after the year end.

5. Future Plans and Targets

Dialogue between the Agency, NIO and Treasury officials in the autumn led to a reassessment of the scope for establishing a genuine competitive market for forensic science services in Northern Ireland. Given that the Agency's business would be almost totally focused on one customer, PSNI, and for other reasons, the Chief Secretary to the Treasury was content to accept the Secretary of State's proposal that FSNI should no longer be required to move to Trading Fund status in April 2006. This was based on the condition that there should be no lessening of pressure on FSNI to improve its business performance substantially and that the programme of work first designed for the move to Trading Fund should proceed on an unaltered timescale. This programme of work was reviewed and developed as FSNI's modernisation programme - a challenging programme of work to achieve our vision of being an effective forensic science business and provider of choice for our customers. It incorporates 17 projects across People, Operations, Finance and IT with improvements to management structures, business processes, ICT and with the New Accommodation Project represents a significant investment in FSNI by our sponsor department. The Agency will continue to develop its partnerships with other providers of forensic science.

6. Research and Development

The Agency will continue with a research and development programme designed to develop new products and enhance existing services for the benefit of its customers. It will continue to look for opportunities for collaborative research with universities into deploying technologies in forensic science.

7. Agency Management Team

The Agency Management Team is responsible for the strategic and business management of the Agency's operations. During the period the Team was structured as follows:-

Chief Executive

Commercial Director

Operations Director

Human Resource and Corporate Services Director

Business Manager	Casework 1
Business Manager	Casework 2
Business Manager	Casework 3
Business Manager	Casework 4
Business Manager	Central Services

The Chief Executive retired on 31 October 2003. An acting Chief Executive was appointed for an interim period and a permanent successor took up post on 1 July 2004.

8. Payments to Suppliers

The Agency became fully responsible for all its own accounting functions, including payments to suppliers on 1 April 1996.

The Agency endeavours to pay all suppliers promptly within agreed timescales, and is a signatory of the Better Payment Practice Code.

In 2004/2005, 99.6% of suppliers were paid within thirty days of presentation of a valid demand.

9. Policy in Relation to Disabled Employees

The Agency supports and adheres to the Department's Equal Opportunities policy in all respects.

It is our policy that all eligible persons shall have equal opportunity for employment and advancement on the basis of their ability, qualifications and aptitude for the work.

10. Policy in Relation to Employee Consultation

The Agency encourages the widest possible communication, consultation and staff involvement in its business development. This is defined within the terms of an Agency Communication Charter which identifies, for the individual and for the organisation, the communication standards that are expected to apply. Formal and informal consultation also exists with Trade Union representatives.

11. Pensions

Details are shown in notes 1.4 and 3 of the Notes to the Financial Statements.

12. Charitable Donations

There were no charitable donations by the Agency during the accounting period.

13. Equality of Opportunity

The Agency follows the NI Civil Service policy that all eligible persons shall have equal opportunity for employment and advancement on the basis of the ability, qualifications and aptitude for the work.

14. Auditors

These financial statements are audited by the Comptroller and Auditor General who is appointed by statute and reports to Parliament on the audit examination. His certificate and report is produced at pages 26 and 27. The notional audit fee for the work performed by his staff during the reporting period and which relates solely to the audit of these financial statements was £8.2k.

The C&AG may also undertake other statutory activities that are not related to the audit of the Agency's financial statements such as Value for Money reports. No such activity took place during the year.

A handwritten signature in black ink, appearing to read 'M J Walker', written in a cursive style.

M J Walker

CHIEF EXECUTIVE

11th July 2005

Forensic Science Northern Ireland Statement of Agency's and Chief Executive's Responsibilities

Under section 7 of the Government Resources and Accounts Act 2000, the Treasury has directed Forensic Science Northern Ireland to prepare a statement of accounts for each financial year in the form and on the basis set out in the Accounts Direction. The accounts are prepared on an accruals basis and must give a true and fair view of the Agency's state of affairs at the year end and of its income and expenditure, recognised gains and losses and cash flows for the financial year.

In preparing the accounts the Agency is required to :

- observe the Accounts Direction issued by the Treasury, including the relevant accounting and disclosure requirements, and apply suitable accounting policies on a consistent basis;
- make judgements and estimates on a reasonable basis;
- state whether applicable accounting standards have been followed, and disclose and explain any material departures in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Agency will continue in operation.

The Accounting Officer of the Northern Ireland Office has designated the Chief Executive of Forensic Science Northern Ireland as the Accounting Officer for the Agency. His relevant responsibilities as Accounting Officer, including responsibility for the propriety and regularity of the public finances and for the keeping of proper records, are set out in the Accounting Officers' Memorandum, issued by the Treasury and published in 'Government Accounting.'

Statement on Internal Control

1. Scope of Responsibility

As Accounting Officer, I have responsibility for maintaining a sound system of internal control that supports the achievement of the Agency'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 Government Accounting.

The Agency produces annual corporate and business plans. These are agreed by the Ministerial Advisory Board, approved by Ministers and laid before Parliament. Progress against these plans is monitored by the Ministerial Advisory Board on a quarterly basis with notification to the Minister. The Agency produces Annual Reports and Accounts which are laid before Parliament.

The Fraser Figure for the Agency is the Director of Criminal Justice. He chairs the Ministerial Advisory Board which includes the Department's Director of Resources, other NIO officials and an external independent member who is a past Chairman of the Institute of Directors (NI) and a past Chief Executive of a foreign direct investment company in Northern Ireland.

2. The Purpose of the System of Internal Control

The system of internal control is designed to manage risk to a reasonable level rather than to eliminate all risk of failure to achieve policies, aims and objectives; it can therefore only provide reasonable and not absolute assurance of effectiveness. The system of internal control is based on an ongoing process designed to identify and prioritise the risks to the achievement of 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 Agency for the year ended 31 March 2005 and up to the date of approval of the annual report and accounts, and accords with Treasury guidance.

3. Capacity to Handle Risk

The Chief Executive has direct responsibility for the analysis of risk and works with his management team to identify and evaluate risk. Responsibilities were assigned and where appropriate actions were incorporated into the Agency's internal targets. The Agency maintains a risk log for both the Agency and the Agency's accommodation project. This risk log is regularly reviewed by the management team.

4. The Risk and Control Framework

The following processes and systems are in place

- The Agency has a Ministerial Advisory Board whose role is: a) to consider the plans and strategic direction of the Agency and ensure that these align with departmental objectives and b) to monitor progress of the Agency towards the achievement of its key and internal targets and to approve the quarterly report for submission to the Minister.
- An external independent member who is a past Chairman of the Institute of Directors (NI) and a past Chief Executive of a foreign direct investment company in Northern Ireland sits on the Ministerial Advisory Board (MAB).
- The Agency has an Audit Committee chaired by the external independent member of the MAB.
- Internal Audit conducts an agreed programme of work to Government Internal Audit Standards on areas within the Agency which are perceived by the Audit Committee as being of the highest risk.
- Audit reports include the Head of Internal Audit's independent opinion on the adequacy and effectiveness of the Agency's system of internal control together with recommendations for improvement.
- A systematic methodology to identify and prioritise risks with assigned responsibilities has been carried out.

- A comprehensive planning process leading to the production of its business plan and associated service level agreements with its main customers is in place. The Agency has adopted the Balanced Scorecard approach to planning which leads to a Business Plan which takes into account all aspects of the Agency's business. Agency objectives are cascaded to individuals through the Performance Management System.
- A Meetings structure which takes into consideration Operations, HR & Corporate Services, Finance & IT and Quality issues.
- A Quality Management System with external audit is in place.
- A fraud policy and fraud response plan have been established.
- A whistleblowing policy is in place.

5. Review of effectiveness

As Accounting Officer, I have responsibility for reviewing the effectiveness of the system of internal control. 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 Agency 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. Internal Audit have provided a limited assurance on FSNI systems based on the reduced coverage of FSNI systems during 2004-05; coverage will be much more extensive during the current financial year. In addition the Agency did not achieve two of the ministerial targets it had been set for the year. One further target was not validated by Internal Audit as it was not considered to be sufficiently defined. A recovery plan has been put in place to deal with the operational deficiencies in relation to one of the targets. The second failed target was achieved after year end. Targets have now been made more specific and measurable for the year 2005-06.

The recovery plan and business plan are regularly monitored by me, the Audit Committee and the Ministerial Advisory Board.

The Audit Committee is in the process of agreeing a programme of work for Internal Audit for 2005-06 which will provide me with independent assurance on risk management, corporate governance and control issues.

A handwritten signature in black ink, appearing to read 'M Walker', written in a cursive style.

M Walker

CHIEF EXECUTIVE

11th July 2005

Forensic Science Northern Ireland

The Certificate and Report of the Comptroller and Auditor General to the House of Commons

I certify that I have audited the financial statements on pages 28 to 40 under the Government Resources and Accounts Act 2000. These financial statements have been prepared under the historical cost convention as modified by the revaluation of certain fixed assets and the accounting policies set out on pages 31 and 32.

Respective responsibilities of the Agency, the Chief Executive and Auditor

As described on page 21, the Agency and Chief Executive are responsible for the preparation of the financial statements in accordance with the Government Resources and Accounts Act 2000 and Treasury directions made thereunder and for ensuring the regularity of financial transactions. The Agency and Chief Executive are also responsible for the preparation of the other contents of the Annual Report. My responsibilities, as independent auditor, are established by statute and I have regard to the standards and guidance issued by the Auditing Practices Board and the ethical guidance applicable to the auditing profession.

I report my opinion as to whether the financial statements give a true and fair view and are properly prepared in accordance with the Government Resources and Accounts Act 2000 and Treasury directions made thereunder, and whether in all material respects the expenditure and income have been applied to the purposes intended by Parliament and the financial transactions conform to the authorities which govern them. I also report if, in my opinion, the Foreword is not consistent with the financial statements, if the Agency has not kept proper accounting records, or if I have not received all the information and explanations I require for my audit.

I read the other information contained in the Annual Report and consider whether it is consistent with the audited financial statements. I consider the implications for my certificate if I become aware of any apparent misstatements or material inconsistencies with the financial statements.

I review whether the statement on pages 22 to 25 reflects the Agency's compliance with Treasury's guidance on the Statement on Internal Control. I report if it does not meet the requirements specified by Treasury, or if the statement is misleading or inconsistent with other information I am aware of from my audit of the financial statements. I am not required to consider, nor have I considered whether the Accounting Officer's Statement on Internal Control covers all risks and controls. I am also not required to form an opinion on the effectiveness of the Agency's corporate governance procedures or its risk and control procedures.

Basis of audit opinion

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

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

Opinion

In my opinion:

- the financial statements give a true and fair view of the state of affairs of Forensic Science Northern Ireland at 31 March 2005 and of the net cost of operations, recognised gains and losses and cash flows for the year then ended and have been properly prepared in accordance with the Government Resources and Accounts Act 2000 and directions made thereunder by Treasury; and
- in all material respects the expenditure and income have been applied to the purposes intended by Parliament and the financial transactions conform to the authorities which govern them.

I have no observations to make on these financial statements.

John Bourn
Comptroller and Auditor General

18th July 2005

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

Forensic Science Northern Ireland

Operating Cost Statement for the year ended 31 March 2005

	Notes	2004-05 £'000	2003-04 £'000
Income	2	7,369	6,878
Expenditure			
Staff costs	3	4,794	4,315
Depreciation	8	359	348
Other operating costs	5	2,855	2,130
Total expenditure		8,008	6,793
Net cost of operations before interest		(639)	85
Interest on capital employed	7	(100)	(89)
Net cost of operations		(739)	(4)

The net cost of operations for the year arises wholly from continuing operations.

All the expenditure and income of the Agency is deemed to be of an administrative nature.

	Notes	2004-05 £'000	2003-04 £'000
Unrealised (deficit)/ surplus on revaluation of fixed assets	14	86	(5)
Recognised gains and losses related to the year		86	(5)
Note on prior period adjustment			
Recognised gains and losses related to the year as above			(5)
Prior period adjustment			213
Gains and losses recognised since the last annual report			208

The notes on pages 31 to 40 form part of these accounts.

Forensic Science Northern Ireland Balance Sheet as at 31 March 2005

	Notes	2004-05 £'000	2003-04 £'000
Fixed assets			
Tangible fixed assets	8a	2,350	1,786
Intangible fixed assets	8b	87	86
		<u>2,437</u>	<u>1,872</u>
Current assets			
Stock and work in progress	9	186	213
Debtors	10	207	950
Bank		246	135
		<u>639</u>	<u>1,298</u>
Current liabilities			
Creditors - amounts falling due within one year	11	670	513
Net current assets		<u>(31)</u>	<u>785</u>
Total assets less all liabilities		<u>2,406</u>	<u>2,657</u>
Financed by:			
Capital and reserves			
General fund	13	2,004	2,341
Revaluation reserve	14	402	316
		<u>2,406</u>	<u>2,657</u>



Signed

M Walker

Accounting Officer

Date

11th July 2005.

The notes on pages 31 to 40 form part of these accounts

Forensic Science Northern Ireland

Cash Flow Statement for the year ended 31 March 2005

	Notes	2004-05 £'000	2003-04 £'000
Net cash (outflow) inflow from continuing operating activities	15a	683	(9)
Capital expenditure and financial investment	15b	<u>(842)</u>	<u>(341)</u>
Net cash (outflow) before financing		(159)	(350)
Financing -			
Northern Ireland Office		0	64
Home Office		31	85
Causeway Recoupment		<u>239</u>	
Increase/(Decrease) in cash		<u>111</u>	<u>(201)</u>

The notes on pages 31 to 40 form part of these accounts.

Notes to the Financial Statements

For the Year Ended 31 March 2005

1. Accounting Policies

These financial statements have been prepared in accordance with the Accounts Direction issued by HM Treasury. This Direction requires the Agency to comply with the Resource Accounting Manual (HM Treasury).

The following accounting policies have been applied consistently in dealing with items considered material in relation to the accounts.

1.1 Accounting Convention

These accounts are prepared under the historical cost convention, modified to include the revaluation of fixed assets.

Without limiting the information given, the accounts meet the accounting and disclosure requirements of the Companies Act, 1985, accounting standards issued or adopted by the Accounting Standards Board, accounting and disclosure requirements issued by HM Treasury, so far as those requirements are appropriate, and the Resource Accounting Manual.

1.2 Fixed Assets a) Tangible

The Agency's tangible fixed assets comprise temporary buildings, plant and equipment, computers and motor vehicles, which are revalued annually using appropriate indices compiled by the Office for National Statistics, and assets under construction which are shown at cost.

Temporary buildings were restated to current value (on a depreciated replacement cost basis) at 31 March 2004 following a valuation by the Valuation and Lands Agency in accordance with FRS 15 and with the Appraisal and Valuation Standards (the Red Book 5th edition) of the Royal Institution of Chartered Surveyors. The effect of this was to reduce their net book value by £73k. A corresponding reduction has been made to the balance on the Revaluation Reserve.

Revaluations of Temporary Buildings, Plant and Equipment and Motor Vehicles are credited to the revaluation reserve. The downward revaluation of Computers is recognised in the profit and loss.

Assets under construction relates to assets which are incomplete but where the Agency has incurred a liability. These assets are not depreciated until brought into use.

The threshold for capitalisation as an individual or grouped fixed asset is £1,000.

Depreciation is provided on a straight line basis in order to write off the valuation, less any residual value, over their estimated useful lives. The estimated useful lives, which are reviewed regularly are:

Temporary Buildings	20 years
Plant and Equipment	3 - 25 years
Motor Vehicle	10 years
Computers (Hardware and Software)	3 - 10 years

The Agency has no donated assets and no Heritage assets.

Fixed Assets b) Intangible

The Agency's intangible fixed assets consist of software licences. The useful economic life of software licences is set at 5 years. The assets are no longer revalued annually except where the effect is material. Depreciation is on a straight line basis.

1.3 Stocks and work in progress

Consumable stock is valued at the lower of cost and net realisable value. Work in progress attributable to private casework is valued at the lower of cost of professional time plus related laboratory overhead and net realisable value.

1.4 Pensions

Past and present employees are covered by the provisions of the Civil Service Pension Schemes (NI) which are described at Note 3. The defined benefit elements of the schemes are unfunded and are non-contributory except in respect of dependents' benefits. The Agency recognises the expected cost of these elements on a systematic and rational basis over the period during which it benefits from employees' services by payment to the Principal Civil Service Pensions Schemes (PCSPS) (NI) of amounts calculated on an accruing basis. Liability for payment of future benefits is a charge on the PCSPS (NI). In respect of the defined contribution elements of the schemes, the Agency recognises the contributions payable for the year.

1.5 Early Departure Costs

The Agency is required to account for the cost of paying pensions of employees who retire early from the date of their retirement until they reach normal pensionable age. Since the implementation of the Resource Accounting Manual (RAM), the Agency provides in full for the cost of meeting pensions up to normal retirement age in respect of early retirement programmes in the year. The total cost of these programmes is recognised in the year the decision is taken.

1.6 Insurance

No insurance is effected against fire, explosion, common law, third party and similar risks.

1.7 Research and Development

Expenditure on research is not capitalised, but expensed as it occurs. Expenditure on development is capitalised if it meets the criteria specified in the Resource Accounting Manual (RAM) which are adapted from SSAP 13. Expenditure which does not meet the criteria for capitalisation is treated as an operating cost in the year in which it is incurred.

1.8 Taxation

These accounts are stated net of VAT.

As an on-Vote Agency of a Government Department, FSNI is not liable to pay Corporation Tax.

1.9 Leases

Rentals paid under operating leases are charged to operating costs on a straight-line basis over the term of the lease.

1.10 Notional costs

Some of the costs directly related to the running of FSNI are borne by other Government Departments or organisations. These costs have been included on the basis of the estimated cost incurred by the providing organisation. A notional cost reflecting the cost of capital utilised by the Agency is included in operating costs. The charge is calculated at the Government's standard rate of 3.5% (2003/04, 3.5%) of the average capital employed, defined as total assets less total liabilities.

2. Income

Income represents the invoiced amount of goods sold and services provided (net of VAT) from the ordinary activities of the business for which the main customers are as follows:

	2004-05 £'000	2003-04 £'000
Police Service of Northern Ireland	6,739	6,287
Other Public Sector Customers	596	550
Other Customers	34	41
	7,369	6,878

3. Staff Numbers and Costs

The average number of staff employed during the year was:

	2004-05 Number	2003-04 Number
Caseworkers and specialists	113	107
Management	6	6
Agency, Contract or Temporary Staff	15	0
Support Staff	39	33
	173	146

The costs incurred were:

	2004-05 £'000s	2003-04 £'000s
Interim Chief Executive - Notional Charge	-	14
Salaries and Wages	4,011	3,585
Social Security Costs (ERNI)	309	276
Pension Costs (Superannuation)	474	440
Total	4,794	4,315

The PCSPS(NI) is an unfunded defined benefit scheme which produces its own resource accounts, but FSNI is unable to identify its share of the underlying assets and liabilities. The most up to date actuarial valuation was carried out as at 31 March 2003 and details of this valuation are available in the PCSPS(NI) resource accounts.

For 2004/05, employers' contributions of £473,829 were payable to the PCSPS(NI) (2003/04, £440,420) at one of four rates in the range 12 to 18 per cent of pensionable pay, based on salary bands. From 1 April 2005 these rates have increased as a result of the latest actuarial valuation to between 16.5% and 23.5%. The contribution rates reflect benefits as they are actually incurred, and reflect past experience of the scheme.

Employer contributions are to be reviewed every four years following a full scheme valuation by the Government Actuary. The contribution rates reflect benefits as they are accrued, not when the costs are actually incurred, and reflect past experience of the scheme.

Employees joining after 1 October 2002 could opt to open a partnership pension account, a stakeholder pension with an employer contribution. Employers' contributions are paid to one or more of a panel of four appointed stakeholder pension providers. Employer contributions are age-related and range from 3 to 12.5 per cent of pensionable pay. Employers also match employee contributions up to 3 percent of pensionable pay. In addition, employer contributions of 0.8 percent of pensionable pay, are payable to the PCSPS(NI) to cover the cost of the future provision of lump sum benefits on death in service and ill health retirement of these employees. No employees of the Agency have opted for a partnership pension account during 2004/05.

The salary, pension entitlements and the value of any taxable benefits in kind of the most senior members of FSNI were as follows:

	Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8
	Salary including performance pay (£k)	Benefits in Kind (rounded to nearest £100)	Real increase in pension and related lump sum at age 60 (£k)	Total accrued pension at 60 at 31/03/05 or at date of leaving and related lump sum (£k)	CETV at 31/03/2004 (nearest £k)	CETV at 31/03/2005 or at date of leaving (nearest £k)	Real increase in CETV after adjustment for inflation and changes in market investment factors (nearest £k)	Employer contribution to partnership pension account inc risk benefit cover (nearest £100)
Chief Executive	50-55	-	0.00-0.9	0.9 plus £nil lump sum	0	11	9	-
Business Manager Central Services	45-50	-	0.00-2.5	15-20 plus 50-55 lump sum	274	297	8	-
Business Manager Casework 1	40-45	-	0.00-2.5	10-15 plus 30-35 lump sum	161	175	7	-
Business Manager Casework 2	45-50	-	0.00-2.5	15-20 plus 55-60 lump sum	319	338	7	-
Business Manager Casework 3	40-45	-	0.00-2.5	10-15 plus 35-40 lump sum	199	215	8	-
Business Manager Casework 4	35-40	-	0.00-2.5	5-10 plus 20-25 lump sum	92	103	5	-

Salary

Salary' includes gross salary; performance pay or bonuses; overtime; reserved rights to London weighting or London allowances; recruitment and retention allowances; private office allowances and any other allowance to the extent that it is subject to UK taxation.

Benefits in Kind

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

Pension

Pension benefits are provided through the Civil Service Pension (CSP) arrangements. From 1 October 2002, civil servants may be in one of three statutory based "final salary" defined benefit schemes (classic, premium, and classic plus). New entrants after 1 October 2002 may choose between membership of premium or joining a good quality "money purchase" stakeholder based arrangement with a significant employer contribution (partnership pension account). Employee contributions are set at the rate of 1.5% of pensionable earnings for classic and 3.5% for premium and classic plus. Benefits in classic accrue at the rate of 1/80th of pensionable salary for each year of service. In addition, a lump sum equivalent to three years' pension is payable on retirement. For premium, benefits accrue at the rate of 1/60th of final pensionable earnings for each year of service. Unlike classic, there is no automatic lump sum (but members may give up (commute) some of their pension to provide a lump sum). Classic plus is essentially a variation of premium, but with benefits in respect of service before 1 October 2002 calculated broadly as per classic.

The partnership pension account is a stakeholder pension arrangement. The employer makes a basic contribution of between 3% and 12.5% (depending on the age of the member) into a stakeholder pension product chosen by the employee. The employee does not have to contribute but where they do make contributions, the employer will match these up to a limit of 3% of pensionable salary (in addition to the employer's basic contribution). Employers also contribute a further 0.8% of pensionable salary to cover the cost of centrally-provided risk benefit cover (death in service and ill health retirement).

Further details about the CSP arrangements can be found at the website:
www.civilservicepensions-ni.gov.uk.

Columns 5 & 6 of the above table show the member's cash equivalent transfer value (CETV) accrued at the beginning and the end of the reporting period. Column 7 reflects the increase in CETV effectively funded by the employer. It takes account of the increase in accrued pension due to inflation, contributions paid by the employee (including the value of any benefits transferred from another pension scheme or arrangement) and uses common market valuation factors for the start and end of the period.

A Cash Equivalent Transfer Value (CETV) is the actuarially assessed capitalised value of the pension scheme benefits accrued by a member at a particular point in time. The benefits valued are the member's accrued benefits and any contingent spouse's pension payable from the scheme. A CETV is a payment made by a pension scheme or arrangement to secure pension benefits in another pension scheme or arrangement when the member leaves a scheme and chooses to transfer the benefits accrued in their former scheme. The pension figures shown relate to the benefits that the individual has accrued as a consequence of their total membership of the pension scheme, not just their service in a senior capacity to which disclosure applies. The CETV figures, and from 2003-04 the other pension details, include the value of any pension benefit in another scheme or arrangement which the individual has transferred to the CSP arrangements and for which the CS 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.

4. Early Departure Costs

No early departure decisions were taken during the year.

5. Other Operating Costs

	2004-05 £'000	2003-04 £'000
General administration expenses	2,337	1,675
Travel and subsistence	124	102
Staff training	97	45
Miscellaneous	264	244
Notional Cost (Note 6)	26	28
Loss on Disposal	1	1
Permanent Diminution of Fixed Assets	6	35
	<u>2,855</u>	<u>2,130</u>

6. Notional Costs

These costs relate to services received for which no actual payment is made. See note 1.10.

	2004-05 £'000	2003-04 £'000
Services provided by parent Department		
Miscellaneous	18	20
	<u>18</u>	<u>20</u>
Other Notional Costs		
Early Departure Costs (note 4)	0	0
Audit Fee	8	14
	<u>8</u>	<u>14</u>
	<u>26</u>	<u>34</u>

The Audit Fee represents the cost for the audit of the annual accounts carried out by the Comptroller and Auditor General (National Audit Office).

7. Capital Charges

	2004-05 £'000	2003-04 £'000
Cost of capital charge	100	89

The Operating Cost Statement bears a non-cash charge for interest relating to the use of capital by the Agency. The basis of the charge is 3.5% (2003-04, 3.5%) of the average capital employed, defined as total assets less liabilities.

8.a Tangible Fixed Assets

	Computers £'000	Temporary Buildings £'000	Plant & Equipment £'000	Motor Vehicle £'000	Assets Under Construction £'000	Total £'000
Cost or Valuation						
At 1 April 2004	533	682	3,946	13	185	5,359
Additions	101	53	303	0	370	827
Disposals	(4)	0	(135)	0	0	(139)
Transfer Between Classes	105	0	12	0	(117)	0
Surplus / (deficit) on indexed revaluation	2	67	19	0	0	88
At 31 March 2005	737	802	4,145	13	438	6,135
Accumulated Depreciation						
At 1 April 2004	427	0	3,134	12	0	3,573
Charge for year	93	50	190	0	0	333
Disposals	(4)	0	(135)	0	0	(139)
Transfer Between Classes	0	0	0	0	0	0
Backlog Depreciation	5	0	13	0	0	18
At 31 March 2005	521	50	3,202	12	0	3,785
Net Book Value						
At 31 March 2005	216	752	943	1	438	2,350
At 31 March 2004	106	682	812	1	185	1,786

8b. Intangible Assets

	Software Licences £'000
Cost or Valuation	
At 1 April 2004	187
Additions	22
Disposals	0
Surplus on Revaluation	7
At 31 March 2005	216
Accumulated Depreciation	
At 1 April 2004	101
Charge for year	27
Disposals	0
Backlog Depreciation	1
At 31 March 2005	129
Net Book Value	
At 31 March 2005	87
At 31 March 2004	86

9. Stock and Work in Progress

	2004-05 £'000	2003-04 £'000
Consumable stock	165	200
Work in progress	21	13
	186	213

10. Debtors

	2004-05 £'000	2003-04 £'000
Trade debtors	71	668
Prepayments	136	282
	207	950

11. Creditors: Amounts Falling Due Within One Year

	2004-05 £'000	2003-04 £'000
Trade creditors	351	306
VAT	155	186
Accruals	164	21
	670	513

12. Operating Leases

Annual commitments under non-cancellable operating leases are as follows:

	Land & Buildings £'000
Operating Leases which expire:	
Within one year	120
In two to five years	-
In over five years	-
	120

The Agency is committed to paying £120k per annum for the premises it occupies.

13. Movements in the General Fund

	2004-05 £'000	2003-04 £'000
At 1 April 2004	2,341	2,065
Movements in the year:		
(Deficit) on operations	(739)	(4)
Net cash inflow from financing		
Notional and other non-cash costs:		
Notional Costs	26	42
Cost of Capital	100	89
Funding from Northern Ireland Office	6	64
Funding from Home Office	31	85
Funding for Causeway project - Northern Ireland Office	239	0
At 31 March 2005	2,004	2,341

14. Movements on the Revaluation Reserve

	2004-05 £'000	2003-04 £'000
At 1 April 2004	316	301
Balance written off to operating cost statement		20
Revaluation of fixed assets	106	100
Backlog depreciation	(20)	(32)
	86	68
Adjustment following current valuation	0	(73)
At 31 March 2005	402	316

15. Notes to the Cashflow Statement

15 a. Reconciliation of Operating Deficit to Net Cash (Outflow)/Inflow from continuing operating activities

	2004-05 £'000	2003-04 £'000
Operating (deficit)	(739)	(4)
Adjustments for non-cash transactions:		
Depreciation charge	362	348
Notional and other non-cash charges	26	42
Cost of capital	100	89
Loss on Disposal of Fixed Assets	2	1
Permanent Diminution of Fixed Assets	5	35
	495	515
Adjustments for movements in working capital:		
Decrease/(Increase) in Stock	27	0
Decrease/(Increase) in Debtors	743	(796)
Increase in Creditors	157	276
Cash Inflow/(outflow) from continuing operating activities	683	(9)

15b. Analysis of capital expenditure and financial investment

	2004-05 £'000	2003-04 £'000
Tangible fixed asset additions	(820)	(258)
Intangible fixed asset additions	(22)	(83)
Proceeds on disposal of fixed assets	0	0
	(842)	(341)

15c. Reconciliation of Net Cash Flow to movement in Net Debt.

	2004-05 £'000	2003-04 £'000
Increase/(decrease) in cash in period	111	(201)
Net debt at 1 April 2004	135	336
Net debt at 31 March 2005	246	135

16. Performance Measures

The key financial performance measure for the Agency is the recovery of full cash costs from its customers.

	2004-05 £'000	2003-04 £'000
Gross Expenditure	7,448	6,586
Appropriations in Aid	(7,625)	(6,476)
(Under)/over recovery in year	177	(110)

17. Contingent Liabilities

Contingent liabilities exist in respect of Industrial Injury Claims made by former employees. The Agency estimates compensation payments of £20k should these claims be upheld.

18. Capital Commitments

At 31 March 2005 the Agency had capital commitments of £155k.

19. Related Party Transactions

Forensic Science Northern Ireland is an executive agency of the Northern Ireland Office.

The Northern Ireland Office is regarded as a related party. During the year, FSNI has had various material transactions with the Department, and with other entities for which the Northern Ireland Office is regarded as the parent Department, viz the Police Service of Northern Ireland, the Department of the Director of Public Prosecutions, the Police Ombudsman, and the State Pathologist's Department.

In addition, FSNI has had various material transactions with other Government Departments and other central government bodies. Most of these transactions have been with the Northern Ireland Court Service, Customs and Excise, GB police forces and the Ministry of Defence.

During the year, no members of the key management staff or other related parties have undertaken any material transactions with FSNI.

20. Financial Instruments

The Agency is currently funded by supply voted by Parliament and as such the Agency is not exposed to significant liquidity risks. The Agency's financial assets and liabilities do not carry an interest charge and the Agency is not therefore exposed to significant interest rate risk. The Agency had no foreign currency risk. The book value equalled the fair value of the Agency's financial assets and liabilities as at 31 March 2005.



Forensic Science
Northern Ireland

151 Belfast Road
Carrickfergus
County Antrim
BT38 8PL

Tel: 028 9036 1888

Fax: 028 9036 1900

e-mail: forensic.science@fsni.gov.uk

web: www.fsni.gov.uk

Published by TSO (The Stationery Office) and available from:

Online

www.tso.co.uk/bookshop

Mail, Telephone, Fax and E-mail

TSO

PO Box 29, Norwich, NR3 1GN

Telephone orders/General enquiries: 0870 600 5522

Order through the Parliamentary Hotline Lo-call 0845 7 023474

Fax orders: 0870 600 5533

E-mail: book.orders@tso.co.uk

Textphone: 0870 240 3701

TSO Shops

123 Kingsway, London WC2B 6PQ

020 7242 6393 Fax 020 7242 6394

68-69 Bull Street, Birmingham B4 6AD

0121 236 9696 Fax 0121 236 9699

9-21 Princess Street, Manchester M60 8AS

0161 834 7201 Fax 0161 833 0634

16 Arthur Street, Belfast BT1 4GD

028 9023 8451 Fax 028 9023 5401

18-19 High Street, Cardiff CF10 1PT

029 2039 5548 Fax 029 2038 4347

71 Lothian Road, Edinburgh EH3 9AZ

0870 606 5566 Fax 0870 6065588

TSO Accredited Agents

(see Yellow Pages)

and through good booksellers

ISBN 0-10-293904-7



9 780102 939040