

Presented pursuant to House of Commons Member Fund Act 1939 2 & 3 Geo. 6, c.49 s.3(6)

---

# House of Commons Members' Fund Account 2005-2006

ORDERED BY THE HOUSE OF COMMONS TO BE PRINTED 24 JULY 2007

The National Audit Office  
scrutinises public spending  
on behalf of Parliament.

The Comptroller and Auditor General,  
Sir John Bourn, is an Officer of the  
House of Commons. He is the head of the  
National Audit Office, which employs some  
850 staff. He, and the National Audit Office,  
are totally independent of Government.

He certifies the accounts of all Government  
departments and a wide range of other public  
sector bodies; and he has statutory authority  
to report to Parliament on the  
economy, efficiency and effectiveness  
with which departments and other bodies  
have used their resources.

Our work saves the taxpayer millions of  
pounds every year. At least £8 for every  
£1 spent running the Office.

This account can be found on the National Audit Office web site at  
[www.nao.org.uk](http://www.nao.org.uk)

# Contents

	Page
Foreword	2
Statement of Trustees' responsibilities	5
Statement on Internal Control	6
The Certificate and Report of the Comptroller and Auditor General	8
Fund Account for the year to 30 September 2006	10
Net Assets Statement as at 30 September 2006	11
Notes to the Financial Statements	12

## Foreword

### Background

- 1 The Members' Fund was set up by the House of Commons Members' Fund Act 1939 as amended by subsequent Acts of 1948, 1957, 1962, 1981, 1984 and Ministerial and other Pensions and Salaries Act 1991. The Fund is not a pension fund but provides for discretionary grants to be made by the Trustees to ex-Members of Parliament who have attained 60 years of age and who have had 10 years service as Members, their widow/ers and orphan children under 16. Such grants are subject to certain maximum income limits.
- 2 Under the 1948 Act as amended by the 1984 Act, provision existed for the Trustees to authorise grants in cases of special hardship. The 1991 Act widened the scope of the section to allow the Managing Trustees to make discretionary payments as the Trustees think fit having regard to the circumstances of the person or persons to whom payments are to be made.
- 3 The 1981 Act extended the scope of the Fund. It enabled payments to be made by the Trustees to ex-Members (who left the House before 16 October 1964) who meet certain criteria and to their widow/ers. The Trustees may, following advice from the Government Actuary and if they see fit to do so in special circumstances, make payments where these criteria are not strictly met.
- 4 On the 1 December 2005 a resolution was passed extending the definition of widow and widowers to include the surviving civil partner.

### Trustees

- 5 The Managing Trustees are Members of the House of Commons appointed by Resolution of the House in accordance with Section 2 of the 1939 Act. The Public Trustee is appointed as the Custodian Trustee under the same section of the Act. The Public Trustee, David Thompson, has signed this Foreword.

The Managing Trustees as at 30 September 2005 were: Rt. Hon Peter Lilley MP (Chairman), Eric Martlew MP, Tony Colman, Dr Nick Palmer MP, Dr Howard Stoate MP, and John Burnett.

Messrs Burnett and Colman left the House at the General Election on 5 May 2005. On 1 November 2005 John Burnett and Tony Coleman were discharged as Managing Trustees of the House of Commons Members' Fund. Clive Betts MP and Nick Harvey MP were appointed as Managing Trustees in pursuance of Section 2 of The House of Commons Members' Fund Act 1939.

Other parties appointed in connection with the Fund

- 6 The following professional parties are appointed in connection with the Fund

<b>Responsibility</b>	<b>Name</b>	<b>Appointed by</b>
Actuarial advice	Government Actuary	Section 3(5) of 1939 Act
External auditor of annual accounts	Comptroller and Auditor General	Section 3(6) of 1939 Act
Investment Management	Legal & General Investment Management Limited	Managing Trustees
Legal Advisors	CMS Cameron McKenna LLP	Managing Trustees

The Managing Trustees have also appointed officials from the House of Commons Department of Finance and Administration as their Secretariat.

## Preparation of annual accounts

- 7 Section 3(6) of the 1939 Act requires that annual accounts are prepared in accordance with a direction given by the Comptroller and Auditor General. Although the Fund is not a Pension Fund, and thus exempt from the requirements of the Pension Act 1995, the 2005-2006 accounts have been prepared in accordance with the Statement of Recommended Practice (SORP), Financial Reports of Pension Schemes revised in November 2002, as far as appropriate. The accounts have been prepared on this basis in order to conform to best practice reporting requirements. A statement of the Trustees' responsibilities with regard to the preparation of the accounts is on page 5.

## Grants payable

- 8 As at 1 October 2005, there were 109 beneficiaries of the Fund. After taking into account a number of deaths and resultant cessation of grants or awards being passed to widow/ers during the year, as at 30 September 2006 there were 100 beneficiaries and 101 grants in payment (one claimant is paid two grants).
- 9 The total grants paid of £184,395 represented a decrease of £4,392 compared to the prior year (this figure does not include Lump Sums paid).

## Income

- 10 Income to the Fund is derived from statutory contributions from Members of Parliament under the 1939 Act, at present at the rate of £24 per annum for each Member (per SI 1961 No.958). The main contribution income, however, is an Exchequer grant paid from the House of Commons Members' Resource Accounts. This commenced under the 1957 Act and was increased (by SI 1981 No.748) to a maximum of £215,000 per annum. Any unexpended balance of the grant is carried forward and invested.

## Investment details and performance

- 11 The Trustees delegated responsibility for the investment management of the fund to Legal & General Investment Management Limited who invested the funds as passive managers.

Custody of the investments, the receipt of income and the recovery of tax remain the responsibility of the Public Trustee.

- 12 The 1962 Act empowered the Trustees of the Fund to invest in any investments 'whatsoever and wheresoever', subject to the prohibition by the Trustees of certain investments. The overall objective of the Fund is to maximise the long run returns to the Fund in terms of both income and capital appreciation. Details of the Investments held at the year-end can be found in Note 9 to the Annual Accounts and in the Investment Report.
- 13 Investment income decreased by £68,279 to £76,292 for the year ended 30 September 2006. The portfolio, including cash, increased to £4,604,116. In 2004-2005, there had been higher than usual investment income due to the timing of the transfer of assets to Legal & General.
- 14 The overall effect of the movements in grants payable, income and investments, was an increase of £408,826 in the Net Assets of the Fund during the year.

## Actuarial position of the Fund

- 15 The Trustees have accepted the latest Actuarial Report as at 30 September 2003, and the main findings of the report are that the assets are more than sufficient to meet the existing commitments of the Fund. This report is available from the Secretariat.
- 16 The Trustees have determined that Actuarial Reports will be provided every three years, the next being due as at 30 September 2006. Reports are laid before Parliament and published. The Report due as at 30 September 2006 is currently being finalised by The Government Actuary's Department.

## Annual Report

- 17 In order to comply with best practice reporting requirements as set out in the SORP, the Trustees have prepared an Annual Report, which incorporates a Trustees' Report, Investment Report and a statement of the compliance of the Fund with relevant laws and regulations. This provides more detailed information on the Fund than is provided by this Foreword. A copy of the Report is sent to all Fund beneficiaries.

## Contact address

- 18 Further information about the House of Commons Members' Fund or a copy of the Annual Report can be obtained from the House of Commons Members' Fund Secretariat, Pensions Unit, Department of Finance and Administration, House of Commons, Westminster, SW1A 0AA.
- 19 Approved on behalf of all the Trustees 5 July 2007 by

*David Thompson*  
Public Trustee  
Custodian Trustee

*Rt Hon Peter Lilley MP*  
Chairman of the Managing Trustees

## Statement of Trustees' responsibilities

The House of Commons Members' Fund Act 1939 requires the Trustees of the House of Commons Members' Fund to prepare annual accounts in such a form and in such a manner as the Comptroller and Auditor General may direct. The financial statements for the year ended 30 September 2006 were prepared on an accruals basis to give a true and fair view of the financial transactions of the Fund during the year then ended, and of the disposition at 30 September 2006 of its assets and liabilities, other than liabilities to pay benefits after the end of the Fund year.

In preparing those financial statements, the Custodian Trustee, on behalf of all the Trustees was required to

- observe the accounts direction issued by the Comptroller and Auditor General, including the relevant accounting and disclosure requirements, and apply suitable accounting policies on a consistent basis;
- make judgements and estimates that were reasonable and prudent;
- state whether applicable accounting standards were followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on a going concern basis unless it is inappropriate to presume that the Fund will continue in operation.

The Custodian Trustee is responsible for the keeping of proper accounting records, for ensuring that proper financial procedures are followed and for ensuring that the accounting records are capable of producing statements which comply with the requirements of the 1939 Act. The Trustees are also responsible for the regularity and propriety of public finances provided by the Exchequer Grant; for safeguarding the assets of the Fund and for taking reasonable steps for the prevention and detection of fraud and other irregularities.

# Statement on Internal Control

## Scope of responsibility

This statement is given in respect of the accounts for the House of Commons Members' Fund (HCMF). On behalf of the full body of Trustees we acknowledge our responsibility for ensuring that an effective system of internal control is maintained and operated in connection with the Fund. The HCMF is a statutory scheme and operates within a legislative framework. Officials from the Department of Finance and Administration, House of Commons provide a full secretariat and administrative service to the Managing Trustees. Officials from the Official Solicitor and Public Trustee act on behalf of the Public Trustee, as the Custodian Trustee.

## The purpose of the system of internal control

The system of internal control can provide only reasonable and not absolute assurance that assets are safeguarded, transactions authorised and properly recorded and that material errors or irregularities are either prevented or would be detected within a timely period. The system of internal control has been in place for the year ended 30 September 2006 and up to the date of approval of the accounts.

## Capacity to handle risk

The system of internal control and risk management is based on a framework of regular management information, financial regulations, administrative procedures including segregation of duties, and a system of delegation and accountability.

The 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 House of Commons and the Official Solicitor and Public Trustee who have responsibility for the development and maintenance of the internal control framework.

The House of Commons and the Official Solicitor and Public Trustee are both subject to review by internal audit units, which operate to Government Internal Audit Standards. The work of the internal audit units are informed by an analysis of the risk to which the House of Commons and the Official Solicitor and Public Trustee are respectively exposed and annual internal audit plans are based on this analysis.

## The risk and control framework

In particular, the risk and control framework includes

- All awards and discretionary payments are ratified by the Managing Trustees from information provided by the designated House of Commons officers appointed by the Managing Trustees, and are reflected in the minutes of the Trustees' meetings.
- The Custodian Trustee holds title to and has custody of all investment securities of the Fund.
- All funds are controlled by the Custodian Trustee through the Bank of Scotland. The Bank of England and Bristol and West Accounts were closed during the year.
- The Custodian Trustee makes payments of all awards.
- Regular reconciliations are conducted by the Custodian Trustee of the designated Bank of Scotland account.
- Separation of duties exists at the Official Solicitor and Public Trustee whereby the officer initiating a payment cannot authorise the production of the payable instrument or despatch the instrument.
- Password controls and authorisation levels are in operation over the Custodian Trustee and the Managing Trustees' operating systems.
- The Managing Trustees have free access to all documents and records maintained by the Custodian Trustee.

## Review of effectiveness

The last internal audit of the Public Trustee's functions was conducted in 2002. No major weaknesses in internal financial controls were identified.

The last full review performed by the House of Commons Internal Audit Team was in 2001. The arrangements for the control of the administration of the House of Commons Members' Fund were found in general to be satisfactory.

The Trustees receive an annual management letter from the external auditors and act on their recommendations.

An extensive review of the Fund and its governing legislation is currently underway.

The day to day operation of the HCMF will shortly be transferred from the Official Solicitor and Public Trustee to The Department of Finance and Administration of The House of Commons.

Approved on behalf of the Trustees on 5 July 2007 by

*David Thompson*  
Public Trustee  
Custodian Trustee

*Rt Hon Peter Lilley MP*  
Chairman of the Managing Trustees

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

I certify that I have audited the financial statements of the House of Commons Members' Fund for the year ended 30 September 2006 under the House of Commons Members' Fund Act 1939 and directions made thereunder. These comprise the Fund Account and the Statement of Net Assets and the related notes. These financial statements have been prepared under the accounting policies set out within them.

## Respective responsibilities of Trustees and auditor

The Trustees are responsible for preparing the Foreword and the financial statements in accordance with the House of Commons Members' Fund Act 1939. These responsibilities are set out in the Statement of Trustees' 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 give a true and fair view. I also report whether the financial statements contain the information specified in the House of Commons Members' Fund Act 1939, 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 report to you if, in my opinion, the Foreword is not consistent with the financial statements, if the House of Commons Members' Fund has not kept proper accounting records, and if I have not received all the information and explanations I require for my audit.

I review whether the statement on pages 6 and 7 reflects the Fund'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 Statement on Internal Control covers all risks and controls. I am also not required to form an opinion on the Fund's corporate governance procedures or its risk and control procedures.

I read the other information contained in the Foreword and consider whether it is consistent with the audited financial statements. I consider the implications for my report 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 opinion

I conducted my audit in accordance with International Standards on Auditing (UK and Ireland) 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 judgments made by the Trustees' in the preparation of the financial statements, and of whether the accounting policies are most appropriate to the House of Commons Members' Fund'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 fraud or error or other irregularity and that, in all material respects, the transactions conform to the authorities that govern them. In forming my opinion I 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 financial transactions of the Fund for the year ended 30 September 2006 and of the amount and disposition at that date of its assets and liabilities, other than liabilities to pay pensions and benefits after the end of the Scheme year;
- the financial statements have been properly prepared in accordance with the House of Commons Members' Fund Act 1939 and directions made thereunder; 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

20 July 2007

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

## Fund Account for the year to 30 September 2006

	Notes	2005-2006 £	2004-2005 £
<b>Contributions and benefits</b>			
<i>Contributions receivable</i>			
Grant in Aid (from House of Commons Members' Resource Account)		<b>215,000</b>	215,000
From Members of Parliament		<b>15,731</b>	15,588
		<b>230,371</b>	230,588
Benefits payable	3	<b>(227,478)</b>	(211,475)
Administrative expenses	4	<b>(65,765)</b>	(63,782)
		<b>(293,243)</b>	(275,257)
		<b>(62,872)</b>	(44,669)
<b>Net (withdrawals) from dealings with members</b>			
<b>Returns on investments</b>			
Investment income	5	<b>76,292</b>	144,571
Change in market value of investments	6	<b>395,406</b>	560,489
Investment management expenses	7	<b>0</b>	(2,858)
Net returns on investments		<b>471,698</b>	702,202
<b>Net increase in the fund during the year</b>		<b>408,826</b>	657,533
<b>Net assets of the fund</b>			
At 1 October 2005		<b>4,195,290</b>	3,537,757
At 30 September 2006		<b>4,604,116</b>	4,195,290

*The notes on pages 12 to 15 form part of these accounts.*

## Net Assets Statement as at 30 September 2006

	Notes	2006 £	2005 £
<b>Investments at market value</b>	8		
Legal & General Index - Tracker Units		<b>4,496,197</b>	4,100,791
		<b>4,496,197</b>	4,100,791
Cash deposits		<b>0</b>	83,200
Other investment balances	9	<b>4,477</b>	45,630
		<b>4,500,674</b>	4,229,621
<b>Net current (liabilities)</b>	10	<b>103,442</b>	(34,331)
<b>Net assets of the fund as at 30 September 2006</b>		<b>4,604,116</b>	4,195,290

*The notes on pages 12 to 15 form part of these accounts.*

These financial statements were approved on behalf of the Trustees on 5 July 2007 by

*David Thompson*  
Public Trustee  
Custodian Trustee

*Rt Hon Peter Lilley MP*  
Chairman of the Managing Trustees

# Notes to the Financial Statements

## 1 Basis of preparation

Whilst the Fund is not an occupational pension scheme, the accounts meet the accounting and disclosure requirements of the Statement of Recommended Practice (SORP), Financial Reports of Pension Schemes (revised November 2002) as far as appropriate.

The financial statements summarise the transactions of the Fund and deal with the net assets at the disposal of the Trustees. They do not take account of obligations to pay grants and benefits which fall due after the end of the year. The actuarial position of the Fund, which does take account of such obligations, is dealt with in the Government Actuary's valuation report (HC 693) on the position of the Fund as at 30 September 2003 and these financial statements should be read in conjunction with that report.

## 2 Accounting policies

The principal accounting policies are

- a Contributions (including grant in aid) and benefits are accounted for in the period in which they fall due
- b Investment income from fixed interest securities and other interest on cash balances is accounted for on an accruals basis. Investment income from quoted securities is accrued from when the securities are declared ex-dividend. Investment income retained and automatically reinvested by accumulation funds is not accounted for as income. Changes in value, whether attributable to the reinvested income or growth in the value of the underlying securities, are included in the 'Change in market value of investments' figure in the Fund Account. Recoverable tax from fixed interest accumulation funds is accrued from when the funds are declared ex-distribution.
- c The Index Tracker units have been valued at the closing single price.  
  
The change in the investment market values during the year includes profits and losses on investments sold as well as unrealised gains and losses in the value of investments held at the year end.
- d Acquisition costs are capitalised within investment holdings in the Net Assets Statement. Rebates received on the holdings of Legal & General Index Tracker Units have been treated as part of investment income. It is not considered cost-effective to credit these amounts to the relevant holdings as amounts are not considered material.

## 3 Benefits payable

	2005-2006	2004-2005
	£	£
<i>Periodic grants directed to be paid by the Trustees under</i>		
House of Commons Members' Fund Act 1939	<b>9,212</b>	3,908
House of Commons Members' Fund and Parliamentary Pensions Act 1981	<b>56,840</b>	63,349
Discretionary grants directed to be paid by the Trustees under Section 4, House of Commons Members' Fund Act 1948 as amended.	<b>118,343</b>	121,530
	<b>184,395</b>	188,787
Lump sum gratuities	<b>43,083</b>	22,688
	<b>227,478</b>	211,475

**4 Administrative expenses**

	<b>2005-2006</b>	2004-2005
	£	£
House of Commons		
Staff costs Incurred on behalf of the Managing Trustees	<b>18,672</b>	17,219
Public Trustee's fee	<b>23,756</b>	23,223
Actuarial fees	<b>6,456</b>	6,326
Audit fee	<b>12,400</b>	12,000
Adjustment previous years	<b>4,000</b>	0
Bank charges	<b>481</b>	5,014
	<b>65,765</b>	63,782

**5 Investment income (Gross)**

	<b>2005-2006</b>	2004-2005
	£	£
Equities	<b>0</b>	40,096
Legal & General Index-Tracker Units	<b>65,810</b>	59,406
Interest on cash held on deposit	<b>4,658</b>	25,613
Dividend Equalisation	<b>717</b>	10,741
	<b>71,185</b>	135,856
Cazenove Managed Fund rebates	<b>0</b>	3,596
Legal & General rebates (Note 2d)	<b>630</b>	4,597
	<b>71,815</b>	144,049
Recoverable tax on fixed interest unit funds	<b>4,477</b>	522
	<b>76,292</b>	144,571

As a result of the changes in UK Tax legislation governing dividend income, the House of Commons Members' Fund is no longer able to recover the tax credit on UK dividend income from 1 July 1997. The ability of the Fund to recover tax credits on interest and overseas dividends is unaffected by this change.

**6 Changes in market value of investments**

	<b>2005-2006</b>	2004-2005
	£	£
Net realised gain/(loss) for the year		
Gains realised on sales of investments	<b>0</b>	229,248
Net (appreciation)/depreciation thereon brought forward	<b>0</b>	(3,766)
	<b>0</b>	225,482
Net unrealised appreciation for the year	<b>395,406</b>	335,007
Gains on investments during the year	<b>395,406</b>	560,489

**7 Investment management expenses**

Management expenses for Legal & General are included within the unit trust price.

**8 Details of Investments**

	Investment held on 30 September 2005		Change in Market value	Investments held on 30 September 2006	
	Cost	Market value		Cost	Market value
	£	£	£	£	£
Legal & General Index-Tracker Units	3,766,146	4,100,791	395,406	<b>3,766,146</b>	<b>4,496,197*</b>
Total	<u>3,766,146</u>	<u>4,100,791</u>	<u>395,406</u>	<u>3,766,146</u>	<u>4,496,197</u>

Note

\* Legal &amp; General Investments are made up of

1,731,113,681	L&G All Stocks Index-Linked Gilt Units (Value £1,000,064)
2,814,921,642	L&G UK Index Trust Units (Value £3,496,133)

**9 Other investment balances**

	2006 £	2005 £
Dividends/interest due	0	38,224
Dividend equalisation	0	6,567
Legal & General/Cazenove Managed Fund rebates	0	4,597
	<u>0</u>	<u>49,388</u>
Tax to be recovered	<b>4,477</b>	0
Non recoverable tax on dividends	0	(3,758)
	<u><b>4,477</b></u>	<u>45,630</u>

**10 Net current assets/(liabilities)**

	2006 £	2005 £
<b>Current assets</b>		
<i>Contributions and benefits</i>		
Grant in Aid	<b>53,750</b>	0
Contributions	<b>1,282</b>	1,280
Other debtors and prepayments	<b>25,617</b>	13,581
Balance at bank	<b>81,652</b>	55,603
	<u><b>162,301</b></u>	<u>70,464</u>
<b>Current liabilities</b>		
(Creditors due within one year)		
<i>Contributions and benefits</i>		
Grants to be paid	<b>(376)</b>	(1,180)
Grant in Aid received in advance	<b>0</b>	(53,750)
<i>Administrative expenses</i>		
Incurred on behalf of the Managing Trustees	<b>(3,871)</b>	(1,590)
Public Trustee's fee	<b>(23,756)</b>	(23,223)
Actuarial fees	<b>(6,456)</b>	(1,157)
Audit fee	<b>(24,400)</b>	(23,500)
Bank charges	<b>0</b>	(395)
	<u><b>(58,859)</b></u>	<u>(104,795)</u>
<b>Net current assets/(liabilities)</b>	<u><b>103,442</b></u>	<u>(34,331)</u>

## **11 Related party transactions**

The Secretary to the Managing Trustees also works for the Department of Finance and Administration who operate the House of Commons Members' Resource Account and he is therefore regarded as a related party. The House of Commons Members' Resource Account provides a grant in aid to the Fund under the authority provided by the House of Commons Members' Fund Act 1957, at up to the maximum amount of £215,000 allowable under Statutory Instrument.

Other than the related party transactions disclosed above, none of the Trustees, key management staff nor any other related party has undertaken any material transactions with the Fund during the year.

For further information about the National Audit Office please contact:

National Audit Office  
Press Office  
157-197 Buckingham Palace Road  
Victoria  
London  
SW1W 9SP  
Tel: 020 7798 7400  
Email: [enquiries@nao.gsi.gov.uk](mailto:enquiries@nao.gsi.gov.uk)

DG Ref: B45345 7555RC

Printed in the UK for The Stationery Office Limited  
on behalf of the Controller of Her Majesty's Stationery Office  
09/07



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

**Online**

**[www.tsoshop.co.uk](http://www.tsoshop.co.uk)**

**Mail, Telephone, Fax & 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: [customer.services@tso.co.uk](mailto:customer.services@tso.co.uk)

Textphone 0870 240 3701

**TSO Shops**

16 Arthur Street, Belfast BT1 4GD

028 9023 8451 Fax 028 9023 5401

71 Lothian Road, Edinburgh EH3 9AZ

0870 606 5566 Fax 0870 606 5588

**The Parliamentary Bookshop**

12 Bridge Street, Parliamentary Square,  
London SW1A 2JX

Telephone orders/General enquiries 020 7219 3890

Fax Orders 020 7219 3866

Email [bookshop@Parliament.uk](mailto:bookshop@Parliament.uk)

Internet [bookshop.Parliament.uk](http://bookshop.Parliament.uk)

**TSO@Blackwell and other Accredited Agents**

ISBN 978-0-10-328737-9



9 780103 287379