



Northern Ireland
Law Commission

promoting law reform in Northern Ireland

Annual Report and Accounts

For the period ended 31 March 2008

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Northern Ireland Law Commission Annual Report and Statement of Accounts 2007-08 together with the report of the Comptroller and Auditor General.

Annual Report presented to Parliament by the Secretary of State for Northern Ireland pursuant to Section 52(2) of the Justice (Northern Ireland) Act 2002.

Accounts presented to Parliament by the Secretary of State for Northern Ireland on behalf of the Comptroller and Auditor General pursuant to paragraph 6(4) of Schedule 9 to the Justice (Northern Ireland) Act 2002.

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THE NORTHERN IRELAND LAW COMMISSION ANNUAL REPORT AND ACCOUNTS 2007-2008

Chief Executive's Report

Introduction

I am pleased to present this first Annual Report of the Northern Ireland Law Commission.

The Northern Ireland Law Commission (the Commission) was established in April 2007 under the Justice (Northern Ireland) Act 2002 following on from the recommendations of the Criminal Justice Review Group. (The Review Group reported in March 2000: *Review of the Criminal Justice System in Northern Ireland*. The Review Group stated in its report that “*although the terms of reference required it [the review group] to focus on the criminal law, the nature of the topic is such that it cannot properly be examined without some reference to civil law matters.*” The report therefore made recommendations in respect of both civil and criminal law reform arrangements in Northern Ireland.)

The Commission was set up as an independent body whose aim is to consider the law of Northern Ireland with a view to making proposals to and advising government on the law's systematic reform.

The Report covers the establishment period for the Commission. During this time the Chairman and Chief Executive were appointed and three of the four Commissioners were appointed on 10 March 2008.

Mission Statement of the NI Law Commission

The Northern Ireland Law Commission will provide the Northern Ireland Office and the Northern Ireland Executive with independent and well researched proposals and advice on law reform. It will also provide for the people of Northern Ireland an effective means of simplifying and modernising the law and making it more accessible to them. In carrying out its law reform function the Commission supports the premise that in a modern system of justice each citizen has rights and duties under the law. The Commission – alongside other bodies responsible for developing aspects of the law – will respect, safeguard and promote those rights and duties.

The operation of the NI Law Commission

The Commission was established on 16 April 2007 in accordance with sections 50 to 52 and Schedule 9 to the Justice (Northern Ireland) Act 2002. The Commission is not regarded as the servant or agent of the Crown or enjoying any status, immunity or privilege of the Crown.

The 2002 Act provides that the new Commission must consider any proposals for the reform of the law of Northern Ireland referred to it and it must submit to the Secretary of State programmes for the examination of different branches of the law with a view to reform. The Secretary of State must consult with the Lord Chancellor, the First Minister and deputy First Minister and the Attorney General before approving any programme submitted by the Commission.

The Commission must submit its law reform proposals to the Secretary of State who will lay the Commission's reports before each House of Parliament (after devolution of policing and justice matters it is proposed that this role would fall to the Minister of Justice). The Commission must also forward its reports to the Office of the First Minister and deputy First Minister who must lay the reports before the Northern Ireland Assembly.

Working Methods

A legal team headed by a Commissioner will be created for each project. The Commissioner will have responsibility for providing the strategic project leadership along with a level of detailed legal and policy work commensurate with his or her part-time commitment. Teams will be encouraged to exchange information freely across the project boundaries and governance mechanisms will ensure that Commissioners have a degree of involvement across all projects. The aim of such mechanisms will be to build a corporate policy approach for the Commission and to ensure that any inter-dependencies or linkages between projects is recognised and reflected in the Commission's considerations.

The standard process by which the Commission will deliver its recommendations will be through a Consultation Paper published for public consultation (in some cases this may be preceded by the publication for consultation of an Issues paper). This Paper will set out the law as it currently stands, it will discuss the perceived weaknesses/defects in the law and its operation and set out possible options for reform. The responses to the public consultation will be analysed and the Commission will take account of this as part of its final considerations. A Report with recommendations and, where appropriate, draft legislation will be drawn up and presented to government.

Financial Statement – Accounts Direction

Under Schedule 9 paragraph 6 of the Justice (Northern Ireland) Act 2002, the Commission is required to:

- (a) keep proper accounts and proper financial records in relation to the accounts;
and
- (b) prepare a statement of accounts in respect of each financial period of the Commission.

The accounts have been prepared in accordance with a direction issued by the Northern Ireland Office on behalf of the Secretary of State with the approval of Treasury under Schedule 9, paragraph 6 (2) of the 2002 Act. The accounts incorporate an income and expenditure account, balance sheet and cash flow statement.

Miscellaneous Disclosures Events after the Balance Sheet Date

Other than as disclosed in note 15 to the Accounts, there were no events which required disclosure or adjustment of the Accounts.

Funding

During set up and the first year of operation, the Commission was funded solely by the Northern Ireland Office (NIO). From the 2008/09 year, the Commission will be financed jointly by the NIO and the Department of Finance and Personnel (DFP). The Account below relates to the period ending on 31 March 2008.

Results for the Period

The results for the Commission for the period are set out in detail in our Financial Statements at pages 24 to 35.

The deficit for the financial year was £336,932. The budget for the year was £1.2 million which covers operational expenditure and capital procurement.

Total net book value of fixed assets was £602,102 at the year end. All assets held at the balance sheet date were purchased during the year as part of the set up of the Commission and its new offices.

Membership of the Commission

Chairman, Commissioners and Chief Executive

The Commission's Chairman (Mr Justice Morgan) was appointed in April 2007 by the Secretary of State after consultation with the Lord Chancellor, the First Minister and deputy First Minister, and the Attorney General for Northern Ireland. The appointment is for a period of 3 years and may be extended for a further 2 years.

The Chief Executive (Ms Judena Goldring) was appointed in August 2007. The Chief Executive Officer post is a direct recruitment permanent post and is subject to performance management procedures and arrangements.

Three of the four Commissioners Professor Sean Doran, Mr Robert Hunniford and Mr Neil Faris were appointed on 10 March 2008 by the Secretary of State after consultation with the Lord Chancellor, the First Minister and deputy First Minister, and the Attorney General for Northern Ireland. No payments in respect of salaries and pensions were made in the current year for the Commissioners. These payments will not commence until the 2008/09 year.

The fourth Commissioner (Dr Venkat Iyer) was appointed in September 2008.

The Commissioners' appointments are for a period of 3 years and may be extended for a further 2 years.

The Chairman and Commissioners posts are subject to performance management procedures as decided by the Secretary of State.

Business Review

The period under review was the period of establishment of the Law Commission. Much of the business of the Commission was concerned with the move to new premises, the establishment of governance and operational procedures and the progression of the land law project.

Corporate governance arrangements

Management Board

For the period April 2007 until August 2007 the Chairman acted as the sole management figure within the Commission. He was assisted in management decisions by the Project Board which had been set up to establish the Commission. The other members of the Project Board were drawn from the Criminal Justice Policy Division in the NIO and from the Corporate Services Division in DFP. With the appointment of the Chief Executive in August 2007 the Commission's internal management board consisted of the Chairman and the Chief Executive supported by the Project Board. The last meeting of the Project Board was held on 31 March 2008.

From 10 March 2008 to 31 March 2008 the Board of Management of the Commission comprised the Chairman, the three appointed Commissioners and the Chief Executive. The first meeting of the Board of Management was held on 10 March 2008.

A combined Management Statement and Financial Memorandum was drawn up and agreed between NIO, DFP and the Chief Executive. This provides amongst other things for quarterly review meetings between the Commission and the NIO and DFP.

Corporate governance procedures and arrangements for the new Commission were developed during this period including finance and accountancy arrangements based on DFP and NIO requirements. In addition policies based on DFP and NIO codes relating to health and safety, equal opportunities, code of conduct (hospitality and entertainment), general purchase ordering, and travel and expenses were put in place. Policies on freedom of information and whistle blowing are being developed.

Spend and decision making during the period was carried out in accordance with these governance arrangements and the Management Statement and Financial Memorandum.

A Business Plan for the period was drawn up and agreed by the NIO and DFP.

The governance procedures described above were agreed by the Commission's Board of Management when it was fully established (after March 2008).

Risk Management

A corporate risk register was not in place in the year but plans are in place to draw up a corporate risk register at the earliest possible opportunity.

Audit Committee

Plans for the Audit Committee have not yet been finalised but discussions are underway with the sponsoring Departments to arrive at an appropriate structure and form commensurate with the size and status of the Commission.

Internal Audit Function

It has been agreed with the sponsoring Departments that the Commission would engage a Service Provider for its internal audit requirement.

Pension Liabilities

Staff pension arrangements are provided through the Principal Civil Service Pension Scheme (PCSPS). The Chairman's pension arrangements are through the Northern Ireland Judicial Pension Scheme. Pension arrangements for Commissioners had not been agreed by the end of this reporting period and continue to be the subject for consideration by the NIO. Further information in relation to pensions is included in the remuneration report, in accounting policy 1.7 in the notes to the Accounts and in note 3.3 to the accounts.

Payment to Suppliers

The Commission is committed to the prompt payment of bills for goods and services received in accordance with the Government's Better Payment Practice Code. Unless otherwise stated in the contract payment is due within 30 days of receipt of the goods or services, or presentation of a valid invoice or similar demand, whichever is later. Under the Commission's financial arrangements invoices are sent to NIO financial services unit for payment. 64% of bills were paid within that standard.

Equality of Opportunity

The Commission is committed to the provision of equality of opportunity and fair participation to all persons regardless of sex, marital status, religious beliefs, political affiliation/opinion, age, family status, ethnic or racial background, sexual orientation, disability, nationality or trade union membership.

Employee Involvement

The Commission encourages consultation and exchange of information within the Commission. This is effected through regular team meetings and circulation of draft papers for comment.

Register of Interests

A register of Chairman, Commissioner and other senior interests is maintained by the Chief Executive as Accounting Officer and is available for inspection at the Commission's offices in Linum Chambers, 2 Bedford Square, Bedford Street, Belfast BT2 7ES.

Auditors

The financial statements are audited by the Comptroller and Auditor General who is appointed by statute.

The audit fee for 2007-08 is £7,500.00 and is included in Note 4 of the Income and Expenditure Account. The auditors did not carry out any other non audit work.

Statement of Disclosure of Information to Auditors

So far as the Chief Executive is aware:

- There is no relevant audit information of which the Commission's auditors are unaware; and
- She has taken all steps that she ought to have taken as Chief Executive in order to make herself aware of any relevant audit information and to establish that the Commission's auditors are aware of that information.

Management Commentary

The business plan for 2007-2008 sets out the objectives relating to the early establishment phase of the Commission. The plan reflected the fact that during this period the Commissioners were not in post. Without the appointment of the Commissioners the work of the Commission was necessarily confined to the continuation of the land law project (this was referred to the Commission in April 2007 by DFP), the establishment of the Commission's corporate governance and other operational systems arrangements, and the move to new offices. It was not possible during this period to settle a law reform work programme or undertake any other law reform projects.

DFP commenced the land law reform project in 2006. The primary aim of the reform project is to simplify and modernise land law and conveyancing law. Initial research was taken forward by two lawyers from the then Office of Law Reform (DFP) and funded by the Land Registers of Northern Ireland (DFP). The general administrative costs of the project were met from within the Office of Law Reform's resource budget. When the Law Commission was established, it was agreed by the sponsoring Departments that the land law project should be transferred to the Commission to be taken forward in the same manner as any other reform proposals that might be referred to the Commission under the provisions of the Justice Act.

Strategic and Business Objectives

Progress against the strategic and business objectives set out in the Commission's business plan 2007-2008 is described below.

Strategic Objective 1: To establish and maintain a centre of law reform excellence for Northern Ireland within the resources provided by government.

All business objectives (1-3) under this heading were achieved on target.

Business objective 1: To complete the relocation of the Commission's offices to the new premises in Linum Chambers. (This refers only to those aspects of the relocation project which are the responsibility of the Commission)

A significant amount of work during the period was involved in organising the relocation to the Commission's new permanent offices in Linum Chambers. Aspects of the relocation project which were the responsibility of the Commission included, managing decant of Lancashire House accommodation, the physical move of staff and equipment to Linum Chambers, provision of new IT network and telecoms systems, and liaising with NIO project team and DFP Properties Division regarding office fit-out requirements, and resolving post move issues.

Business objective 2: To establish effective governance and working practices in accordance with the rules and guidance governing NDPBs.

Board of Management

As noted in the Corporate Governance section of the Chief Executive's Report, the Chairman acted as the sole management figure within the Commission, assisted in management decisions by the project board until the appointment of the Chief Executive in August 2007. Until the appointment of the three Commissioners in March 2008, the senior management structure consisted of the Chairman and Chief Executive supported by the Project Board. From 10 March 2008 the Board of Management comprised the Chairman, the three Commissioners and the Chief Executive.

A combined Management Statement and Financial Memorandum was drawn up and agreed between NIO, DFP and the Chief Executive.

Policies based on DFP and NIO codes relating to health and safety, equal opportunities, code of conduct (hospitality and entertainment), general purchase ordering, and travel and expenses were all put in place. Policies on freedom of information and whistle blowing are being developed.

It was agreed with the sponsoring Department that the Commission would engage a Service Provider for its internal audit requirement.

During the reporting period costs relating to the setting up of the Commission including building, office furnishings and initial office equipment costs, were incurred through the NIO project team.

Information Management

Working in conjunction with the DFP Information Management Unit, an effective electronic file plan and document management system has been established, to which the Commission successfully migrated from August 2007.

The services of DFP Web and Design Team were engaged to design and provide technical build of a content managed website. The Commission's new corporate internet website successfully went live in March 2008.

A Commission legal library resource has been established, providing a range of essential reference books, publications and electronic subscription services.

Liaison with sponsoring Department

The first of the quarterly oversight meetings (as provided for in the Management Statement and Financial Memorandum) between the Commission and the NIO and DFP as its sponsor Departments was held in January 2008.

Business objective 3: To draft and agree an initial one year Training and Development plan by end March 2008.

Although the full complement of staff was not in post during the full period of this report, personal development plans have been used to identify particular areas where training and development activities were required. Seconded NICS staff attended a range of generic NICS reform training sessions, and in addition professional legal staff have attended a number of seminars and events relevant to their specialist project areas.

Strategic Objective 2: To take forward a programme of law reform for Northern Ireland.

Business objective 1: To draw up the Commission's First Programme of Law Reform.

This business objective could not be achieved because the Law Commissioners were not appointed until the end of the business plan period. However a draft programme was prepared and ready for early consideration by Commissioners on appointment.

Business objective 2: To review the law relating to certain aspects of land holding/ownership.

This project has progressed well. Professor Wylie the leading land law authority in Ireland was appointed as consultant to the project in November 2007. The in period targets have for the most part been met. A Steering Group chaired by the Commission Chairman has been established to support the progress of the project. A detailed project plan has been drawn up which indicates that this project will be completed in autumn 2010. By the end of the reporting period (March 2008) drafting of the first chapters of the consultation paper had begun. This project is part funded by Land Registry (DFP). The Commission is grateful for the support provided by Land Registers and its Chief Executive.

Forward look to 2008-2009

With the appointment of three of the Commission's four Commissioners in March 2008 work can commence on the preparation of the Commission's first programme of law reform.

It is planned to publish a draft Programme for consultation in autumn 2008 with a view to having it finalised and agreed by early 2009.

In the meantime it is planned to commence preliminary scoping work on a number of potential projects including the law and practice in relation to bail, vulnerable witnesses in civil proceedings and aspects of environmental pollution regulation. It is intended that the scoping work will include initial discussions with relevant stakeholders, a review of the relevant legislation and the preparation of scoping papers. The adoption of these projects remain subject to consultation and the approval of the Secretary of State. The main part of the Commission's resources

will be applied to work specifically relating to the approved law reform projects with the remainder being expended on promoting law reform issues more generally and taking forward any statutory responsibilities of the Commission, for example, in relation to equal opportunities and Freedom of Information.

Anyone wishing to seek further information on the organisation may contact in the first instance:

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Personal Secretary to Chairman & Chief Executive
NI Law Commission
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2 Bedford Square
Bedford Street
BELFAST
BT2 7ES
Tel: (028) 9054 4875*

Remuneration Report

The remuneration of staff in the Commission broadly follows that of the Northern Ireland Civil Service and is performance based. Performance is appraised by line managers of achievement against agreed objectives and targets.

The Chief Executive and Commissioners are remunerated as senior civil servants.

The remuneration of senior civil servants is determined by Her Majesty's Government following independent advice from the Senior Civil Service pay review body. In reaching its recommendations, the review body has regard to the following considerations:

- the need to recruit, retain and motivate suitably able and qualified people to exercise their different responsibilities;
- regional/local variations in labour markets and their effects on the recruitment and retention of staff;
- Government policies for improving the public services including the requirement on departments to meet the output targets for the delivery of departmental services;
- the funds available to departments as set out in the Government's departmental expenditure limits; and
- the Government's inflation target.

The review body takes account of the evidence it receives about wider economic considerations and the affordability of its recommendations.

Further information about the work of the Review Body can be found at www.ome.uk.com

The remuneration report discloses the remuneration of senior members of Commission staff based on the requirements of the Government Financial Reporting Manual (FReM) and HM Treasury guidance.

The report covers the remuneration of the Chief Executive and the Chairman for the period they were in post during 2007/08. The Commissioners are covered by FReM's definition of "directors" but as they were appointed at the end of the year, no payments in respect of salaries and pensions were made. Remuneration payments will not commence until the 2008/09 year.

Service Contracts

Appointments are made in accordance with the Civil Service Commissioners' Recruitment Code, which requires appointment to be on merit on the basis of fair and open competition but also includes the circumstances when appointments may otherwise be made.

Unless otherwise stated below, the officials covered by this report hold appointments, which are open-ended until they reach normal pension age. As detailed below, the pension age is 60 or 65 depending on the particular pension arrangement. Early

termination, other than for misconduct, would result in the individual receiving compensation as set out in the Civil Service Compensation Scheme.

Further information about the work of the Civil Service Commissioners can be found at www.civilservicecommissioners.gov.uk.

Remuneration – Audited information

	Salary (£'000)	Benefits in kind (to nearest £100)
Ms Judena Goldring <i>Chief Executive</i> (appointed 6 August 2007)	50-55 (75-80 full year equivalent)	-

The Commission's Chairman, Mr Justice Morgan was appointed on 16 April 2007 for a three year period. The appointment may be extended for up to two more years.

The Chairman is a member of the judiciary and is appointed by the Lord Chancellor. Judicial salaries are paid directly from the Consolidated fund and the Northern Ireland Court Service fund the related pensions. Judicial pay increases are decided by Government after taking advice from the Senior Salaries Review Board. The time spent by the Chairman on Commission duties during the year was on average one day per week. The cost of time spent on Commission duties during the period was £26,092 of which £22,906 was reimbursed by the Commission to the Consolidated fund and £3,186 was reimbursed to the Northern Ireland Court Service.

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.

This report is based on payments made by the Commission and thus recorded in these accounts.

Benefits in kind

The monetary value of benefits in kind covers any benefits provided by the employer and treated by Her Majesty's Revenue and Customs as a taxable emolument.

Pension benefits – Audited information

	Accrued pension at age 60 as at 31 March 2008 and related lump sum (£'000)	Real increase in pension and related lump sum at age 60 (£'000)	CETV at 31 March 2008 (£'000)	CETV at 31 March 2007 (£'000)	Real increase in CETV (£'000)	Employer contribution to partnership pension account (to nearest £100)
Ms Judena Goldring <i>Chief Executive</i> (appointed 6 August 2007)	15-20 plus lump sum of 55-60	0-2.5 plus lump sum of 0-2.5	349	281	1	-

The Chairman is a member of the Judicial Pensions Scheme. The terms of the pension arrangements are set out in (or in some cases are analogous to), the provisions of two Acts of Parliament, the Judicial Pensions Act 1981 and the Judicial Pensions & Retirement Act 1993 (JUPRA).

The Judicial Pensions Scheme is an unfunded public service scheme, providing pensions and related benefits for members of the judiciary. Participating Judicial Appointing or Administering Bodies make contributions known as accruing superannuation liability charges (ASLCs), to cover the expected cost of benefits under the Judicial Pensions Scheme. ASLCs are assessed regularly by the Scheme's Actuary, The Government Actuary's department.

The contribution rate required from the Judicial Appointing or Administering Bodies to meet the cost of benefits accruing in the year 2007-08 has been assessed as 32.15% of the relevant judicial salaries. This includes an element of 0.25% as a contribution towards the administration costs of the scheme. A contribution rate of 32.15% has been recommended for the year commencing 1 April 2008.

The liability for future payment is not chargeable to the Northern Ireland Court Service but is a charge on the Judicial Pensions Scheme. The Northern Ireland Court Service is unable to identify its share of the underlying assets and liabilities. Similarly, as the Chairman works part time for the Commission it is not possible for the Commission to identify its share of the underlying assets and liabilities. There is a separate scheme statement for the Judicial Pensions Scheme as a whole and a full actuarial valuation was carried out as at 31 March 2005. Details of the Resource Accounts of the Department for Constitutional Affairs: Judicial Pensions Scheme can be found on the Department for Constitutional Affairs website (www.dca.gov.uk).

Payments of £3,186 for 2007/08 were made to the Northern Ireland Court Service in respect of pension costs of the Chairman.

Civil Service Pension arrangements

Pension benefits are provided to the Chief Executive through the Principal Civil Service Pension Scheme which is administered by Civil Service Pensions (CSP).

From 30 July 2007, civil servants may be in one of four defined benefit schemes; either a 'final salary' scheme (classic, premium or classic plus); or a 'whole career' scheme (nuvos). These statutory arrangements are unfunded with the cost of benefits met by monies voted by Parliament each year. Pensions payable under classic, premium, classic plus and nuvos are increased annually in line with changes in the Retail Prices Index (RPI). Members joining from October 2002 may opt for either the appropriate defined benefit arrangement or a good quality 'money purchase' stakeholder 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. Classic plus is essentially a hybrid with benefits in respect of service before 1 October 2002 calculated broadly as per classic and benefits for service from October 2002 calculated as in premium. In nuvos a member builds up a pension based on his pensionable earnings during their period of scheme membership. At the end of the scheme year (31 March) the member's earned pension account is credited with 2.3% of their pensionable earnings in that scheme year and the accrued pension is up rated in line with RPI. In all cases members may opt to give up (commute) pension for lump sum up to the limits set by the Finance Act 2004.

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 from a selection of approved products. 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).

The accrued pension quoted is the pension the member is entitled to receive when they reach pension age, or immediately on ceasing to be an active member of the scheme if they are already at or over pension age. Pension age is 60 for members of classic, premium and classic plus and 65 for members of nuvos.

Further details about the Civil Service pension arrangements can be found at the website www.civilservice-pensions.gov.uk.

Cash Equivalent Transfer Values

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 figures include the value of any pension benefit in another scheme or arrangement which the individual has transferred to the CSP arrangements. 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.

The real increase in the value of the CETV

This reflects the increase in CETV effectively funded by the employer. It does not include 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.

Former Senior Managers

No awards or compensation payments have been made to former Senior Managers during 2007/08.

Third Parties

No payments have been made to third parties for services as a Senior Manager.

Early termination

No payments have been made in respect of early terminations (see note 3 to the accounts)



Judena Goldring
Chief Executive and Accounting Officer

14th December 2009

Statement of the Northern Ireland Law Commission and Chief Executive's Responsibilities

Under the Justice (Northern Ireland) Act 2002, the Secretary of State (with the consent of HM Treasury) has directed the Northern Ireland Law Commission to prepare for each financial year a statement of accounts 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 state of affairs of the Commission and of its income and expenditure, recognised gains and losses and cash flows for the financial period.

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

- observe the Accounts Direction issued by Northern Ireland Office on behalf of the Secretary of State, 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 as set out in the Government Financial Reporting Manual have been followed, and disclose and explain any material departures in the accounts; and
- prepare the accounts on a going concern basis.

The Accounting Officer of the Northern Ireland Office has designated the Chief Executive as Accounting Officer of the Northern Ireland Law Commission. The responsibilities of an Accounting Officer, including responsibility for the propriety and regularity of the public finances for which the Accounting Officer is answerable, for keeping proper records and for safeguarding the Northern Ireland Law Commission's assets, are set out in the Accounting Officers' Memorandum issued by HM Treasury and published in Managing Public Money.

Statement on Internal Control

Scope of responsibility

As Accounting Officer, I have responsibility for maintaining a sound system of internal control that supports the achievement of the Northern Ireland Law Commission'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 Managing Public Money.

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 was being developed in the Northern Ireland Law Commission for the period ended 31 March 2008.

Capacity to handle risk

The Northern Ireland Law Commission's capacity to handle risk is outlined by the following responsibilities of the Chief Executive as detailed in Commission's Management Statement.

The Chief Executive shall, on behalf of the Commission and by agreement with the Chair, exercise the following responsibilities in particular:

- ensure that a system of risk management is maintained to inform decisions on financial and operational planning and to assist in achieving objectives and targets;
- ensure that all public funds made available to the Commission are used for the purpose intended by Parliament, and that such monies, together with the Commission's assets, equipment and staff, are used economically, efficiently and effectively;
- ensure that secure and appropriate protocols and procedures are in place and complied with regarding ad hoc departmental referrals and/or joint projects with its counterparts;
- ensure that adequate internal management and financial controls are maintained by the Commission, including effective measures against fraud and theft;
- maintain a comprehensive system of internal delegated authorities which are notified to all staff, together with a system for regularly reviewing compliance with these delegations;
- ensure that effective personnel management policies are maintained.

The risk and control framework

Given that the Commission was only being established during 2007-08, most of the work activity in year related to the setting up the Commission as a new organisation. The Northern Ireland Office, as sponsoring body, was responsible for initial set-up and related expenditure. The Head of Criminal Justice Policy Division has provided me with a written Statement of Assurance for expenditure incurred directly by the NIO relating to the fit-out costs and establishment of the Commission during 2007-08.

In addition DFP (April 2007 to October 2007) and NIO (November 2007 to March 2008) processed all Commission related payments during the period of this report and produced monthly management reports.

Within the Commission during this period, risk and control was managed through the Project Board, which included the Chairman and the Chief Executive of the Commission. For further details of Project Board membership, see above paragraph under Corporate Governance, Management Board, in the Chief Executive's Report.

A system of financial planning and budgetary control was agreed with the NIO Finance and Co-ordination Unit, in accordance with NIO policies and procedures. This included the review of monthly financial management reports produced by Financial Services Division of the NIO.

In addition, quarterly oversight meetings with the NIO and DFP required under the Management Statement and Financial Memorandum were instigated on 23 January 2008. At these meetings a range of key financial, personnel and governance matters are permanent items on the agenda.

The Commission began to develop further its risk and control framework with the setting up of the Board of Management in March 2008. For example, preliminary work began on drawing up a general risk register.

The Board also considered plans to conduct a tendering exercise to appoint internal auditors, so that an appropriate internal audit function can be established within the Commission.

Plans for the Audit Committee have not yet been finalised but work is underway with NIO and the sponsoring body to arrive at an appropriate structure and form commensurate with the size and status of the Commission.

Review of effectiveness

As Accounting Officer, I have responsibility for reviewing the effectiveness of the system of internal control. The risk and control framework within the Commission only started to develop during the financial year and will continue to evolve during 2008-09. It is planned that further steps will be taken during 2008-09 to continue to develop a sound system of internal control.

As Chief Executive I am relying on controls in place within the NIO and assurance provided by the NIO in relation to fit-out costs and establishment of the Commission during 2007-08.

NILC did not have an Internal Audit function in place for this first period of set-up of the Commission. It is planned that steps will be taken to tender for internal audit services.

This is the first annual report and annual accounts to be presented to external audit. Any report provided by external audit will inform the Commission's continuous review of the effectiveness of the system of internal control.

The review systems in place will include:

- establishment of regular reviews by senior management of risks at all levels within NILC;
- the establishment and regular monitoring of key performance and risk indicators;
- the establishment of a project management system, which will include regular risk assessment for individual projects;



Judena Goldring
Chief Executive and Accounting Officer

14th December 2009

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 the Northern Ireland Law Commission for the year ended 31 March 2008 under the Justice (Northern Ireland) Act 2002. These comprise the Income and Expenditure Account, the Balance Sheet, the Cash Flow Statement and the related notes. These financial statements have been prepared under the accounting policies set out within them. I have also audited the information in the Remuneration Report that is described in that report as having been audited.

Respective responsibilities of the Northern Ireland Law Commission, Chief Executive and auditor

The Northern Ireland Law Commission and Chief Executive as Accounting Officer are responsible for preparing the Annual Report, the Remuneration Report and the financial statements in accordance with the Justice (Northern Ireland) Act 2002 and directions made thereunder by the Secretary of State for Northern Ireland and for ensuring the regularity of financial transactions. These responsibilities are set out in the Statement of the Northern Ireland Law Commission and Chief Executive's Responsibilities.

My responsibility is to audit the financial statements and the part of the Remuneration Report to be audited 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 and whether the financial statements and the part of the Remuneration Report to be audited have been properly prepared in accordance with the Justice (Northern Ireland) Act 2002 and directions made thereunder by the Secretary of State for Northern Ireland. I report to you whether, in my opinion, the information, which comprises the Chief Executive's Report and the Management Commentary, included in the Annual Report is consistent with the financial statements. I also report 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.

In addition, I report to you if the Northern Ireland Law Commission has not kept proper accounting records, if I have not received all the information and explanations I require for my audit, or if information specified by HM Treasury regarding remuneration and other transactions is not disclosed.

I review whether the Statement on Internal Control reflects the Northern Ireland Law Commission's compliance with HM 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 form an opinion on the effectiveness of the Northern Ireland Law Commission's corporate governance procedures or its risk and control procedures.

I read the other information contained in the Annual Report and consider whether it is consistent with the audited financial statements. This other information comprises the unaudited part of the Remuneration Report. 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 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 and the part of the Remuneration Report to be audited. It also includes an assessment of the significant estimates and judgments made by the Northern Ireland Law Commission and Accounting Officer in the preparation of the financial statements, and of whether the accounting policies are most appropriate to the Northern Ireland Law Commission's circumstances, consistently applied and adequately disclosed.

I planned and performed my audit so as to obtain all the information and explanations which I considered necessary in order to provide me with sufficient evidence to give reasonable assurance that the financial statements and the part of the Remuneration Report to be audited are free from material misstatement, whether caused by fraud or error, 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 also evaluated the overall adequacy of the presentation of information in the financial statements and the part of the Remuneration Report to be audited.

Opinions

In my opinion:

- the financial statements give a true and fair view, in accordance with the Justice (Northern Ireland) Act 2002 and directions made thereunder by the Secretary of State for Northern Ireland, of the state of the Northern Ireland Law Commission's affairs as at 31 March 2008 and of its deficit for the year then ended;
- the financial statements and the part of the Remuneration Report to be audited have been properly prepared in accordance with the Justice (Northern Ireland) Act 2002 and directions made thereunder by the Secretary of State for Northern Ireland; and
- information, which comprises the Chief Executive's Report and Management Commentary, included within the Annual Report, is consistent with the financial statements.

Opinion on Regularity

In my opinion, 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.

Report

I have no observations to make on these financial statements.

Amyas C E Morse
Comptroller and Auditor General
21 January 2010

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

Income and Expenditure Account

For the Period Ended 31 March 2008

	Notes	2008 £
Expenditure		
Staff Costs	3	184,795
Other Operating Costs	4	133,409
Depreciation	5	11,472
Notional Cost of Capital	6	<u>7,256</u>
Total Expenditure		<u>336,932</u>
Income		-
Deficit for the Year		<u>336,932</u>
Reversal of Notional Cost of Capital	6	<u>(7,256)</u>
Net Deficit		<u><u>329,676</u></u>

The net deficit for the year arises wholly from continuing operations.

There are no recognised gains or losses other than the deficit in the current period. Accordingly, no Statement of Recognised Gains and Losses is shown.

The notes on pages 27 to 35 form part of these accounts.

Balance Sheet
As at 31 March 2008

	Notes	2008 £
Fixed Assets		
Tangible Fixed Assets	5	<u>602,102</u>
Current Assets		
Debtors	7	<u>1,338</u>
Current Liabilities		
Creditors - amounts falling due within one year	8	<u>(188,798)</u>
Net Current Liabilities		<u>(187,460)</u>
Total Assets less Liabilities		<u><u>414,642</u></u>
Financed by:		
Capital and Reserves		
General Fund	9	<u>414,642</u>
		<u><u>414,642</u></u>

The notes on pages 27 to 35 form part of these accounts



Judena Goldring
Chief Executive and Accounting Officer

14th December 2009

Cash Flow Statement

For the Period Ended 31 March 2008

	Notes	2008 £
Net Cash Outflow from Operating Activities	10	(130,744)
Capital Expenditure	5	<u>(613,574)</u>
		(744,318)
Cash Inflow from Financing	9	<u>744,318</u>
Increase/(decrease) in cash		<u><u>-</u></u>

The notes on pages 27 to 35 form part of these accounts.

Notes to Accounts for the period ended 31 March 2008

1.1. Statement of Accounting Policies

The financial statements have been prepared in accordance with the 2007-08 Government Financial Reporting Manual (FReM) published by HM Treasury. The accounting policies contained in FReM follow UK generally accepted accounting practice for companies (UK GAAP) to the extent that it is meaningful and appropriate to the public sector. Where the FReM permits a choice of accounting policy, the accounting policy that has been judged to be the most appropriate to the particular circumstances of the Commission for the purpose of giving a true and fair view has been selected.

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

1.2. Accounting Convention

These accounts have been prepared under the historical cost convention modified to account for the revaluation of fixed assets, and stocks where material, at their value to the business by reference to their current costs.

1.3. Fixed Assets

Fixed assets are capitalised at their cost of acquisition and installation and are revalued annually by reference to appropriate indices compiled by the Office for National Statistics.

The threshold for capitalisation of assets is £1,000 in relation to single assets or grouped assets.

All categories of fixed assets are depreciated at rates calculated to write them down to estimated residual value on a straight-line basis over their estimated useful lives.

Estimated useful lives, which are reviewed regularly, are:

Leasehold alterations	Over the lease term
Computer equipment and software	1 - 5 years
Furniture and equipment	3 - 15 years

The Commission does not own the property it occupies, but incurs a charge for accommodation costs.

1.4. Operating Income

Operating income is income which relates directly to the operating activities of the Commission.

1.5. Financing from the Northern Ireland Office (NIO)

Financing represents funding received from NIO and is credited to the General Fund.

1.6. Capital charges

A notional charge, reflecting the cost of capital utilised by the Commission, is included in operating costs. The charge is calculated at the real rate set by HM Treasury (currently 3.5 per cent) on the average carrying amount of all assets less liabilities.

1.7. Pension Costs

Employees of the Commission are covered by the provisions of the Principal Civil Service Pension Scheme (PCSPS), a defined benefit scheme. The Commission recognises the expected cost of providing pensions on a systematic and rational basis over the period during which it benefits from employees' services by payment to the PCSPS of amounts calculated on an accruing basis. Liability for payment of future benefits is a charge on the PCSPS.

1.8. Operating lease agreements

Rentals applicable to operating leases where substantially all of the benefits and risks of ownership remain with the lessor are charged to the Income and Expenditure Account evenly over the lease term.

1.9. Contingent Liabilities

In addition to contingent liabilities disclosed in accordance with FRS 12, the Commission discloses for accountability purposes certain statutory and non-statutory contingent liabilities where the likelihood of a transfer of economic benefit is remote. Where the time value of money is material, contingent liabilities which are required to be disclosed under FRS 12 are stated at discounted amounts and the amount reported to Parliament separately noted. Contingent liabilities that are not required to be disclosed by FRS 12 are stated at the amounts reported to Parliament.

1.10. Value Added Tax

Where appropriate items in these accounts stated are exclusive of VAT where it has been possible to recover VAT on a departmental basis.

2. Income

	2008
	£
Income	-
	<hr/>
	<hr/> <hr/>

3. Staff Numbers and Costs

3.1. The average number of whole-time equivalent persons employed during the period was:

	2008
	No
Chairman	-
Commissioners	-
Permanent Staff	1
Seconded Staff	7
	<hr/>
	8
	<hr/> <hr/>

The time spent by the Chairman on Commission duties during the year was on average one day per week. As noted in the Remuneration Report, the Commissioners were not appointed until March 2008.

3.2. The costs incurred in respect of these employees were:

	2008
	£
Permanent Staff	
Wages and Salaries	51,524
Social Security Costs	5,402
Pension Costs	13,090
	<hr/>
	70,016
Amounts payable in respect of seconded staff, agency/temporary staff and contract staff	114,779
	<hr/>
	184,795
	<hr/> <hr/>

Included in seconded staff costs is an amount of £26,092 relating to the salary, employer's national insurance contributions and pension costs of the Chairman.

The Commission meets all of the staff costs for seconded staff as these are incurred, with the exception of two seconded staff, whose costs are met by Land Registers Northern Ireland (LRNI). Although these costs, except the seconded staff whose costs are met by LRNI, are fully re-charged to the Commission, the seconding organisation remains the permanent employer with responsibility for their pay, allowances and pension.

3.3. Pensions

The Principal Civil Service Pension Scheme (PCSPS) is an unfunded multi-employer defined benefit scheme. The Commission is unable to identify its share of the underlying assets and liabilities. The scheme actuary valued the scheme as at 31 March 2007. You can find details in the resource accounts of the Cabinet Office: Civil Superannuation (www.civilservice-pensions.gov.uk).

For the year ended 31 March 2008, employers' contributions of £13,090 were payable to the PCSPS at one of four rates in the range 17.1% to 25.5% of pensionable pay, based on salary bands. The scheme's Actuary reviews employer contributions every four years following a full scheme valuation. From 2008/09, the salary bands will be revised but the rates will remain the same. (The rates will be changing with effect from April 2009). The contribution rates are set to meet the cost of the benefits accruing during 2007/08 to be paid when the member retires, and not the benefits paid during this period to existing pensioners.

Employees can opt to open a partnership pension account which is a stakeholder pension with an employer contribution. Employer contributions are age-related and range from 3% to 12.5% of pensionable pay. Employers also match employee contributions up to 3% of pensionable pay. Additionally 0.8% of pensionable pay is payable to the PCSPS to cover the cost of the future provision of lump sum benefits of death in service and ill health retirements of these employees. There were no employer's contributions paid to partnership pension providers at the balance sheet date and no contributions were prepaid at that date.

The Remuneration Report on pages 13 to 17 contains detailed pension information.

4. Other Operating Costs

	2008
	£
Accommodation	7,762
General office expenditure	3,745
Office rent	9,552
Conference fees	2,204
Audio visual costs	1,886
Power	3,000
Office rates	6,000
Professional fees / services	43,893
Consultancy	17,516
Computer costs	3,955
Materials	9,479
Travel and Subsistence	10,522
Audit Fee	7,500
Miscellaneous	6,395
	<hr/>
	133,409 <hr/>

5. Fixed Assets

	Leasehold Alterations £	Computer Equipment £	Furniture and Equipment £	Total £
Cost or Valuation				
Opening Balance	-	-	-	-
Additions	547,704	17,674	48,196	613,574
Transfers out	-	-	-	-
Disposals	-	-	-	-
Revaluation	-	-	-	-
At 31 March 2008	<u>547,704</u>	<u>17,674</u>	<u>48,196</u>	<u>613,574</u>
Depreciation				
Opening Balance	-	-	-	-
Charge for period	9,959	924	589	11,472
Transfers out	-	-	-	-
Disposals	-	-	-	-
Revaluation	-	-	-	-
At 31 March 2008	<u>9,959</u>	<u>924</u>	<u>589</u>	<u>11,472</u>
Net Book Value				
At 31 March 2008	<u>537,745</u>	<u>16,750</u>	<u>47,607</u>	<u>602,102</u>

Additions in 2007/08 have not been indexed as the majority were purchased near the end of the year and indexation would be immaterial. Indexation will commence in 2008/9.

6. Notional Cost of Capital

	2008
	£
Notional Cost of Capital	<u>7,256</u>

The Income and Expenditure Account bears a non-cash charge for interest relating to the use of capital by the Commission. The basis of the charge is 3.5% of the average capital employed, defined as total assets less liabilities.

7. Debtors (amounts falling due within one year)

	2008 £
Prepayments	1,338
	<u>1,338</u>

No intra-government balances are included within debtors at year end.

8. Creditors (amounts falling due within one year)

	2008 £
Accruals	188,798
	<u>188,798</u>

Intra-government balances – a total of £117,361 payable to central government bodies is included within creditors at year end.

9. Reconciliation of Movements in Reserves

	2008 £
General Fund	
At start of period	-
Transfer from income & expenditure account	(329,676)
Funding from NIO	744,318
	<u>414,642</u>
At end of period	<u>414,642</u>

10. Notes to cash flow statement

(i) Reconciliation of Results for the Period to Net Cash Flow from Operating Activities:

	2008
	£
Deficit for the year	(336,932)
Adjustment for non cash transactions	
Notional cost of capital	7,256
Depreciation	11,472
Adjustments for movements in working capital	
(Increase) in debtors	(1,338)
Increase in creditors	188,798
	<hr/>
Net Cash Outflow From Operating Activities	(130,744)
	<hr/>

(ii) Reconciliation of net cash inflow to movement in net funds:

	2008
	£
(Decrease)/Increase in cash	-
Net funds at 1 April 2007	-
	<hr/>
Net funds at 31 March 2008	-
	<hr/>

11. Capital Commitments

There were no capital commitments at 31 March 2008.

12. Commitments Under Operating Leases

Commitments under operating leases to pay rentals until the end of the lease agreements following the year of these accounts are given in the table below, analysed according to the period in which the lease expires.

	2008
	£
Land and buildings leases:	
Expiry within one year	-
Expiry after one year but not more than five years	-
Expiry thereafter	70,000
	<hr/>
	70,000
	<hr/>

13. Financial Instruments

Due to the non-trading nature of its activities and the way in which it is funded, the Commission is not exposed to the degree of financial risk faced by business entities. Moreover, financial instruments play a much more limited role in creating or changing risk than would apply to a non-public sector body of a similar size. The majority of financial instruments relate to contracts to buy non-financial items in line with the Law Commission's expected purchase and usage requirements and the Law Commission is therefore exposed to little credit, liquidity or market risk.

14. Related Party Transactions

The Northern Ireland Law Commission is an independent advisory Non-Departmental Public Body of the Northern Ireland Office.

The Northern Ireland Office is regarded as a related party. During the year, the Commission has had various material transactions with the Northern Ireland Office.

In addition, the Commission has had a small number of material transactions with other Government Departments. Most of these transactions have been with DFP and Northern Ireland Court Service.

During the period, none of the board members, members of the key management staff or other related parties have undertaken any material transactions with the Commission.

15. Post Balance Sheet Events

The Annual Report and Accounts were authorised for issue by the Accounting Officer on 21 January 2010.

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