

### **A SHORT GUIDE**

# The NAO's work on the Department for International Development

June 2010

Our vision is to help the nation spend wisely.

We apply the unique perspective of public audit to help Parliament and government drive lasting improvement in public services.

The National Audit Office scrutinises public spending on behalf of Parliament. The Comptroller and Auditor General, Amyas Morse, is an Officer of the House of Commons. He is the head of the National Audit Office which employs some 900 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 leads to savings and other efficiency gains worth many millions of pounds: £890 million in 2009-10.



#### Contents

#### Introduction 5

#### About the Department 6

The Department's responsibilities **6** Where the Department spends its money **6** 

#### **Financial management 8**

Financial governance and reporting **8** Efficiency **10** 

#### Use of information 12

Testing the reliability of performance data across government **12** Use of information by the Department **13** 

#### Service delivery 14

Bilateral programmes **14** Working through others **15** 

#### Appendices 16



This short guide is one of 17 we have produced covering our work on each major government department. It summarises our work during the last Parliament, reflecting programmes and spending before the May 2010 General Election, and as such does not reflect changes introduced by the new Government.

These guides are designed to provide Members of Parliament, and particularly select committees, with a quick and accessible overview of our recent work and how we can help with the scrutiny of government. The guides are not intended to provide an overall assessment of the departments' performance but simply to illustrate, with examples, the range of our work. Where the examples refer to specific weaknesses and recommendations, departments have in many cases taken action since to address them.

In the last year, we also supported the International Development Select Committee by preparing a Performance Briefing which gave an overview of the work and performance of the Department based on 2008-09 data. We will continue to support all select committees in 2010-11, providing further briefing on each major department and supporting specific inquiries where our expertise and perspective can add value. 5

### **About the Department**

### The Department's responsibilities

The Department aims to reduce poverty in poorer countries, in line with global Millennium **Development Goals set by the** United Nations in 2000. The Department aims to achieve these goals by 2015, in cooperation with other developed countries, international organisations, developing country governments and non-governmental organisations. The Department also contributes to UK efforts to manage climate change led by the Department of Energy and **Climate Change, and to reducing** the impact of global conflict, where the Foreign and Commonwealth Office leads.

The Department leads government responsibility for meeting the UK's commitment to the United Nations target for rich countries to devote 0.7 per cent of their national income to development assistance by 2013. In 2008 the UK spent 0.43 per cent of national income on overseas aid, up from 0.32 per cent in 2001.

### Where the Department spends its money

In 2008-09, the Department spent £5.8 billion (opposite), appoaching 10 per cent of overall global aid. Much of this is channelled through the public services of developing country governments, or non-governmental organisations.

The Department has offices in around 40 developing countries and in 2008-09 provided aid to around another 50 countries.

It directs 39 per cent of its resources to multilateral organisations such as the World Bank, United Nations agencies, European Commission, Regional Development Banks and sector specific Global Funds.

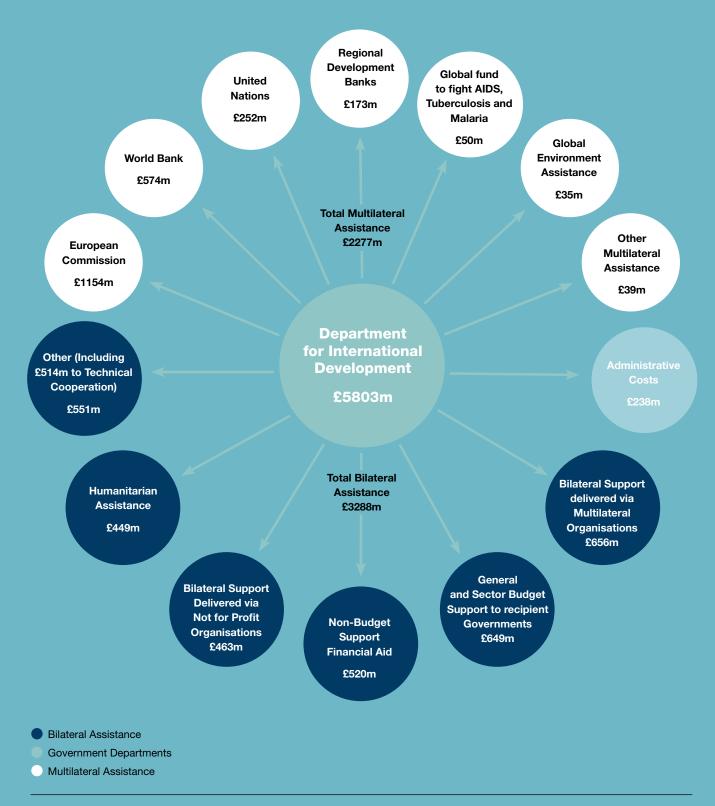
It has some 3,000 programmes and projects, ranging from emergency aid for countries affected by conflict or humanitarian crises, to ongoing support to improve health, education and sanitation.

The Department is small, employing 2,359 staff (full time equivalent) in March 2009 at a cost of £121 million in 2008-09, down from 2,446 in March 2008.

In 2008-09 the Department spent £5.8 billion, approaching 10 per cent of overall global aid.

TO FIND OUT MORE ON OUR WORK IN THIS SECTOR VISIT WWW.NAO.ORG.UK

#### Where the money goes (2008-09 data)



Source: Statistics on International Development, 2004-05 to 2008-09, published October 2009

8

### **Financial management**

The ability of departments to control costs and drive out waste requires professional financial management and reporting. In particular, departments need to be better at linking costs to services and benchmarking performance to determine whether costs are justified and value for money can be improved. To provide assurance that resources are being appropriately managed and controlled, organisations have to publish Statements on Internal Control with their annual financial statements.<sup>1</sup>

#### Financial governance and reporting

We audit the accounts of the Department for International Development. Our audit work involves understanding the business of each organisation, examining internal controls, agreeing the accounting policies, auditing their transactions, liabilities and assets and confirming that the accounts present a true and fair view. We also consider whether the transactions of the Department are in accordance with Parliament's intentions. This work also involves visiting a selection of the Department's country offices each year. In each of the last five years, we have given a clear (unqualified) audit opinion on the Department's accounts.

We work with the Department and its sponsored bodies to improve their published Statements on Internal Control to ensure that they are supported by robust evidence that controls are sufficiently reliable and that they comply with Treasury guidance. In 2010, we are working with the Department to identify how its Statement on Internal Control could be developed further to increase the usefulness and transparency of reporting. We have also provided the Department's Audit Committee with our own guidance on the Statement.<sup>2</sup>

TO FIND OUT MORE ON OUR FINANCIAL MANAGEMENT WORK VISIT WWW.NAO.ORG.UK

- 1 NAO Strategy 2010-11 to 2012-13, www.nao.org.uk/publications/0809/nao\_strategy\_2010-11\_ to\_2012-1.aspx
- 2 The Statement of Internal Control: A Guide for Audit Committees, www.nao.org.uk/guidance\_\_ good\_practice/audit\_of\_financial\_statements.aspx

We have reported separately to Parliament on the financial management of several government departments, such as the **Foreign and Commonwealth Office**<sup>3</sup> and the **Home Office**.<sup>4</sup> We intend to produce a similar report on the Department for International Development during 2010-11.

We also produced a report for the International Development Select Committee in 2008 on **The UK's response to the South Asia earthquake.**<sup>5</sup> We concluded that the Department had put in place an appropriate strategy and effective interventions that allowed for the rapid mobilisation of significant resources. However, despite a clear process by which funding was allocated to Non-Governmental Organisations there was scope for the Department to reduce the time between pledging and disbursing money.

Our 2009 report on **Aid to Malawi<sup>6</sup>** illustrated how the Department had reduced its running costs and staff numbers whilst disbursing increased aid. The Department's staff numbers in Malawi fell from over 100 in 2004 to under 40 in 2009. This was partly a result of better matching of staff to the nature of the programme, and transferring project delivery work and staff to the Government of Malawi. There were also financial pressures from a weaker pound that led to reductions in front line teams.

In its enquiry into this report, the Committee for Public Accounts picked up the staffing issue and questioned whether current staffing is sufficient, concluding that demonstrating cost-effective aid management required more work at the sharp end, not less.



The Department has reduced its running costs and staff numbers whilst disbursing increased aid.

- 3 Financial Management in the Foreign and Commonwealth Office, www.nao.org.uk/ publications/0809/financial\_management\_in\_fco.aspx
- 4 Financial Management in the Home Office, www.nao.org.uk/publications/0809/financial\_ management\_in\_the\_ho.aspx
- 5 The UK's Response to the South Asia Earthquake Report to the International Development Committee, www.nao.org.uk/publications/0708/uk\_response\_to\_asian\_earthquak.aspx
- 6 Department for International Development: Aid to Malawi, www.nao.org.uk/publications/0809/ aid\_to\_malawi.aspx

#### Efficiency

We are undertaking a programme of work to validate the value for money savings reported by major government departments between 2008-09 and 2010-11. The Department had an ongoing programme of efficiency savings at the time of the May 2010 General Election, which involved efficiency savings of £647 million in the period 2008-2011. Most of these savings arise from reallocating aid to where it should have more impact and through improving the perfomance of its projects, making efficiency savings in its administration costs, and re-examining priority expenditure in its Communications budget and scaling back on lower value areas.

A review of the Department's savings is planned for early 2011. **Examples** of validation work<sup>7</sup> we have performed on the savings reported by other departments can be found on our website.

A number of our reports have examined aspects of the Department's efficiency (below).

The NAO also produces a wide range of cross-cutting work that considers aspects of efficiency across government (Appendix 2). Our report,

#### Government cash management,8

showed the Department, of the 14 departments surveyed, was among the least accurate for forecasting cashflow. The Department was also the slowest to pay invoices, though this was at a time when it was introducing a new IT processing system.

#### Our report, Government's use

of consultants,<sup>9</sup> found that out of 28 central government bodies, the Department spent the most on consultants in 2005-06. This reflects the use of specialists to support development programmes in many countries.



### Impact: £53m Engaging with Multilaterals<sup>®</sup> December 2005

Multilaterals are international organisations such as the World Bank, the UN, and the European Commission. The Department helps to fund these organisations and also works with them to try and achieve its aim of poverty reduction.

'It is currently difficult for the Department to be confident in all cases that its engagement with multilaterals represents a cost-effective contribution to achievement of its poverty reduction targets.'

We recommended:

- Mapping the contribution of multilaterals to the Millennium Development Goals or other poverty objectives to help inform funding decisions.
- Getting better monitoring information from the Department's country offices about the performance of multilaterals in the field.
- Designing funding arrangements with clearer rewards and sanctions related to multilateral performance.

The Department has made progress in addressing our concerns and reports significant efficiency savings from changing the allocation of its funding between multilateral organisations.

- 7 Independent Reviews of CSR 07 Value for Money savings, http://www.nao.org.uk/ publications/0910/independent\_reviews\_of\_vfm\_sav.aspx
- B Government cash management, www.nao.org.uk/publications/0809/cash\_management.aspx
  Central government's use of consultants, www.nao.org.uk/publications/0607/central\_
- governments\_use\_of\_co.aspx 10 Department for International Development: Engaging with Multilaterals, www.nao.org.uk/
- 10 Department for International Development: Engaging with Multilaterals, www.nao.org.uk/ publications/0506/engaging\_with\_multilaterals.aspx

TO FIND OUT MORE ON OUR WORK ON EFFICIENCY VISIT WWW.NAO.ORG.UK



### Performance Management<sup>®</sup> May 2009

'While the Department's aid policies reflect explicit consideration of cost-effectiveness, there is also a need to obtain evidence of value for money achieved in their implementation.'

We recommended:

- Increasing the proportion of evaluations which provide evidence on the costeffectiveness of the Department's work.
- Improving the use of comparisons within and between programme areas and with other development agencies.
- Giving added priority to the Department's work to improve the data available on results.

By acting on our recommendations, the Department is making improvements to the way it measures and manages performance, including improving the results framework for projects and programmes, and developing a set of standard indicators.



## Aid to Malawi<sup>®</sup> October 2009

'Very few project indicators relate outputs directly to inputs, and the Department has not had sufficient Government data to track unit costs of service delivery over time or in different districts – which could yield information on value for money.'

We recommended:

- Working with the Government of Malawi to establish indicators covering the efficient use of resources, including unit costs of drugs and key health programmes, to highlight and help address variations between providers and across the country.
- Defining the level of performance under each programme that would represent good value for money.
- Including indicators on efficiency, based on a clear specification of what each programme should deliver.

11 Department for International Development: Progress in improving performance management, www.nao.org.uk/ publications/0809/dfid\_progress\_in\_improving\_pe.aspx

12 Department for International Development: Aid to Malawi, www.nao.org.uk/publications/0809/aid\_to\_malawi.aspx

### **Use of information**

The life blood of a successful organisation is the quality of information on which it makes decisions and monitors and assesses performance. Poor quality information leads to inefficiency and waste and can result in excess or unnecessary costs. Departments need reliable information on which to design and deliver services and monitor quality, be confident about their productivity, and drive continuous improvement.<sup>13</sup>

# Testing the reliability of performance data across government

We carry out work across government to test the systems used by departments to report on their performance. This work provides assurance to Parliament and the public about whether these systems are adequate, and supports better performance management by Government.

Under the previous Government, Public Service Agreements (PSAs) were the agreements between the Treasury and individual departments which set out priority areas for the Government's work and against which the departments reported their performance. For the period 2008-2011, 30 PSAs were used by departments to measure and report progress, each underpinned by several indicators. In October 2009 we published our Fifth Validation Compendium Report,<sup>14</sup> which reviewed data systems underpinning 13 of the Government's PSAs:

'... the slow progress being made by some government departments in achieving better quality information about their own performance is a matter for concern. The NAO has found that one third of the PSA data systems used by departments have weaknesses and just over a tenth remain unsatisfactory.'

Our Sixth Compendium Report, for PSAs across the whole of government, will be published shortly.

The Treasury announced in June 2010 that it had ended the system of Public Service Agreements and that in future departmental business plans would include the data the public can use to hold departments to account.<sup>16</sup> We will continue to apply the lessons from our work validating the PSA data systems when looking at Government's performance data in future.

TO FIND OUT MORE ON OUR PERFORMANCE MANAGEMENT WORK VISIT WWW.NAO.ORG.UK



- 13 NAO Strategy 2010-11 to 2012-13, www.nao.org.uk/publications/0809/nao\_strategy\_2010-11\_ to\_2012-1.aspx
- 14 Measuring Up: How good are the Government's data systems for monitoring performance against Public Service Agreements? www.nao.org.uk/publications/0809/5th\_validation\_report.aspx
- 15 HM Treasury: The Spending Review framework, June 2010 (paragraph 2.7).

### Use of information by the Department

The Department for International Development had lead responsibility for PSA 29 to 'Reduce poverty in poorer countries through quicker progress towards the Millennium Development Goals'.

Our June 2010 report<sup>16</sup> looked at the Department's data systems to support PSA 29. We concluded that six of the eight data systems were appropriate for the indicator and the Department has explained fully the implications of limitations. The remaining two data systems (for poverty reduction and the level of imports from low income countries) were classified as broadly appropriate but in need of strengthening.

We also provided briefing to the International Development Committee<sup>17</sup> in November 2009 which included commentary on the Department's assessment of its performance against its PSA indicators. The most recent public statement provided by the Department on progress against its PSA was in its Autumn Performance report,<sup>18</sup> published in December 2009.

We have reported on limitations in the way targets are set and data is gathered and used to monitor and manage the performance of the Department's aid programmes. In our 2009 report on **Improving Performance Management**<sup>19</sup> we found that: 'The prime challenge [for the Department] is in securing sufficient, reliable, timely data on poverty reduction outcomes and service delivery outputs to underpin aid targeting and performance analysis.'

The report acknowledges that the ability of partner governments to generate data is often a problem. However, the Department is sometimes not clear on what data it needs to measure progress in areas such as capacity building and influencing.

Similarly, we reported in October 2008 that the Department's use of **Budget Support**<sup>20</sup> (aid given straight to recipient countries' central budgets) presented challenges for monitoring and evaluation, given:

'the weaknesses in developing country data and difficulties in attributing changes to a particular type of aid such as budget support.'

Our report found that notwithstanding recent work by the Department, there is still room to improve performance assessment frameworks further.

'The prime challenge [for the Department] is in securing sufficient, reliable, timely data on poverty reduction outcomes and service delivery outputs to underpin aid targeting and performance analysis.'

18 Department for International Development: 2009 Autumn Performance Report.

<sup>16</sup> Public Service Agreement data system reviews 2010, www.nao.org.uk/PSA-validation-2010

<sup>17</sup> Performance of the Department for International Development 2008-09 – Briefing for the House of Commons

International Development Committee, www.nao.org.uk/publications/0809/briefing\_dfid.aspx

<sup>19</sup> Department for International Development: Progress in improving performance management, www.nao.org.uk/ publications/0809/dfid\_progress\_in\_improving\_pe.aspx

<sup>20</sup> Department for International Development: Providing budget support to developing countries, www.nao.org.uk/ publications/0708/providing\_budget\_support\_to\_de.aspx

### **Service delivery**

**Public services are different** in the way they are delivered but their quality and cost effectiveness depends on a number of common minimum requirements. For example, service delivery requires sound programme and project management, strong commercial skills, effective IT enabled business change, and a real understanding of customer needs. Many of our reports to Parliament cover these issues. We summarise below some of this work, organised by key areas of the Department's business.<sup>21</sup>

The Department disburses aid through various channels, including;

- its own country offices including bilateral, country to country aid; and
- other organisations including multilateral organisations, Non-Governmental Organisations (NGOs), other Civil Society Organisations (CSOs), other donors and recipient governments.

# Bilateral programmes

In our October 2008 report on the Department's use of **Budget Support**<sup>22</sup> we concluded that:

'The Department's use of budget support is helping developing country governments to build their capacity and expand basic services. But, evidence on whether budget support has yielded better value for money than other forms of aid is not conclusive.' We recommended that the Department build on work done already to tighten the design and monitoring of budget support, clarify the risks to UK funds and improve its appraisal of budget support options.

In March 2007, we looked at how the Department tackles **Rural Poverty**,<sup>23</sup> noting that the Department had significantly reduced the proportion of its funds going to traditionally rural sectors such as agriculture and did not have targets for the rural poor. Whilst acknowledging the challenges in reaching the rural poor we encouraged the Department to:

'Continue its good work providing much needed aid to developing countries, but with a stronger focus on the most vulnerable people in rural areas.'

In its 2009 White Paper, the Department pledged to increase its aid going to fragile states. In our October 2008 report on **Operating in Insecure Environments**<sup>24</sup> we acknowledged that the Department had been a leader in delivering aid to these often previously under-aided countries. We concluded that:

'The Department has worked hard – often in difficult and dangerous situations – to deliver real benefits to some of the world's most vulnerable people.'

However, higher risks in insecure environments has led to lower project success rates, and delivery of aid through partner organisations has sometimes suffered from weak partner capacity. The Department has not always found it easy to ensure all posts are filled in insecure environments. We recommended that the Department:

'Make better use of its teams' growing experience in this field to adapt standard aid practices to meet the challenges presented by insecurity.'

TO READ MORE OF OUR REPORTS ON THE DEPARTMENT VISIT WWW.NAO.ORG.UK

- 21 NAO Strategy 2010-11 to 2012-13, www.nao.org.uk/publications/0809/nao\_strategy\_2010-11\_to\_2012-1.aspx
- 22 Department for International Development: Providing budget support to developing countries, www.nao.org.uk/publications/0708/ providing\_budget\_support\_to\_de.aspx
- 23 Department for International Development: Tackling rural poverty in developing countries, www.nao.org.uk/publications/0607/ tackling\_rural\_poverty.aspx
- 24 Department for International Development: Operating in insecure environments, www.nao.org.uk/publications/0708/operating\_in\_ insecure\_environm.aspx

'The Department should continue its good work providing much needed aid to developing countries, but with a stronger focus on the most vulnerable people in rural areas.'

#### Working through others

Multilateral Organisations December 2005 NGO and CSO organisations July 2006 CDC Group plc December 2008



Our December 2005 report on **Engaging with Multilaterals**<sup>25</sup> concluded that:

'The Department has many of the systems and assessments needed to give assurance that its support to multilaterals is appropriate and consistent with poverty reduction objectives.'

We did, however, identify a number of areas where design or implementation of systems could be improved, such as development of a clear statement of overall policy on multilaterals and improved monitoring and evaluation feeding into allocation decisions.



Our July 2006 report on working with Non-Governmental (NGO) and Civil Society (CSO) Organisations<sup>26</sup> acknowledged good working relationships between the Department and these organisations, both in the UK and abroad. These relationships have helped reach some of the world's poorest people to provide basic services and help give them a voice with their governments. However:

'The Department needs better information on the effectiveness of CSOs in developing countries, and on the impact of its assistance, if it is to ensure aid is used as cost-effectively as possible.'



The Department is the sole shareholder in CDC Group, a company which provides capital for investment in private companies in developing countries. The Department gives no grants and draws no dividends as all profits are reinvested. We published a report in December 2008 covering the Department's **oversight of the CDC Group plc**,<sup>27</sup> we concluded that:

'CDC has secured a good return on public funds, in a portfolio weighted towards poor countries, and to that extent it has achieved good value for money.'

However, CDC's reporting to the Department had been selective and without better information it was impossible for the Department to say how far CDC investments contributed to its poverty reduction goals.

Department for International Development: Engaging with Multilaterals, www.nao.org.uk/publications/0506/engaging\_with\_multilaterals.aspx
 Department for International Development: Working with Non-Governmental and other Civil Society Organisations to promote development,

 www.nao.org.uk/publications/0506/dfid\_working\_with\_non-governm.aspx
 27 Investing for development: the Department for International Development's oversight of CDC Group plc, www.nao.org.uk/publications/0809/ investing\_for\_development.aspx

### Appendices

## **1** Reports by the National Audit Office on the international development sector since 2005

			Parliamentary Session
18 June 2010	Department for International Development: Bilateral Support to Primary Education	HC 69	2010-2011
15 June 2010	Review of the data systems for Public Service Agreement 29 led by the Department for International Development		
November 2009	Performance of the Department for International Development 2008-09 – Briefing for the House of Commons International Development Committee		
30 October 2009	Department for International Development: Aid to Malawi	HC 964	2008-2009
March 2009	Validation of the data systems for the PSA 29, Spending Review Period 2008-11		
12 May 2009	Department for International Development: Progress in improving performance management		
5 December 2008	Investing for development: the Department for International Development's oversight of CDC Group plc	HC 18	2008-2009
20 October 2008	NAO Survey of Perceptions of DFID Evaluation		
16 October 2008	Department for International Development: Operating in insecure environments	HC 1048	2007-2008
June 2008	The UK's Response to the South Asia Earthquake – Report to the International Development Committee		
8 February 2008	Department for International Development: Providing budget support to developing countries	HC 6	2007-2008
14 March 2007	Department for International Development: Tackling rural poverty in developing countries	HC 322	2006-2007
6 July 2006	Department for International Development: Working with Non-Governmental Organisations and other Civil Society Organisations to promote development	HC 1311	2005-2006
1 March 2006	Department for International Development: Tsunami: Provision of Financial Support for Humanitarian Assistance	HC 803	2005-2006
December 2005	Department for International Development: Engaging with Multilaterals		
14 October 2005	Joint Targets	HC 453	2005-2006

## **2** Recent cross-government NAO reports of relevance to the international development sector

			Parliamentary Session
21 October 2009	Measuring Up: How good are the Government's data systems for monitoring performance against Public Service Agreements?	HC 465	2008-2009
16 October 2009	Government cash management	HC 546	2008-2009
July 2009	Performance Frameworks and Board Reporting		
26 March 2009	Innovation across central government	HC 12	2008-2009
27 February 2009	Helping Government Learn	HC 129	2008-2009
5 February 2009	Assessment of the Capability Review programme	HC 123	2008-2009
20 February 2008	Managing financial resources to deliver better public services	HC 240	2007-2008
28 November 2007	Improving the efficiency of central government's office property	HC 8	2007-2008
15 December 2006	Central government's use of consultants	HC 128	2006-2007

#### **3 Other sources of information**

#### Reports from the Committee of Public Accounts

26 January 2010	Eighth Report of Session 2009-10 Department for International Development: Aid to Malawi	HC 262
30 April 2009	Eighteenth Report of Session 2008-09 Investing for Development: the Department for International Development's oversight of the CDC Group plc	HC 94
2 April 2009	Sixteenth Report of Session 2008-09 Department for International Development: Operating in insecure environments	HC 334
24 June 2008	Twenty-seventh Report of Session 2007-08 Department for International Development: providing budget support to developing countries	HC 395
10 January 2008	First Report of Session 2007-08 Department for International Development: Tackling rural poverty in developing countries	HC 172
22 March 2007	Eighteenth Report of Session 2006-07 DFID: Working with Non- Governmental Organisations and other Civil Society Organisations to promote development	HC 64
23 November 2006	First Report of Session 2006-07 Tsunami: Provision of support for humanitarian assistance	HC 25

#### **Reports from Central Government**

December 2009	HM Government	Putting the Frontline First: smarter government			
Cabinet Office Capability Reviews					
http://www.civilservice.gov.uk/about/improving/capability/reports.aspx					
March 2009	Cabinet Office	Department for International Development: Progress and next steps			
March 2008	Cabinet Office	Capability Review of Department for International Development: One-year update			
March 2007	Cabinet Office	Capability Review of Department for International Development			
Office of Government Commerce Procurement Review					
February 2008	Office of Government Commerce	Department for International Development Procurement Capability Review			
		http://www.ogc.gov.uk/documents/DFID_report.pdf			
Peer Reviews					
9 June 2006	OECD Development Assistance Committee	Peer Review of the Department Cooperation Policies and Programme of the United Kingdom, 2006 http://www.oecd.org/document/43/0,3343,en_2649_34603_3 6881515_1_1_1_1,00.html			
		At the time of drafting this Guide a 2010 Peer Review of the United Kingdom was imminent.			

### Where to find out more

The National Audit Office website is **www.nao.org.uk** 

If you would like to know more about the NAO's work on the Department for International Development, please contact:

Mark Andrews Director 020 7798 7743 mark.andrews@nao.gsi.gov.uk

If you are interested in the NAO's work and support for Parliament more widely, please contact:

Rob Prideaux Director of Parliamentary Relations 020 7798 7744 rob.prideaux@nao.gsi.gov.uk



This report has been printed on Consort 155 and contains material sourced from responsibly managed and sustainable forests certified in accordance with FSC (Forest Stewardship Council).

The wood pulp is totally recyclable and acid-free. Our printers also have full ISO 14001 environmental accreditation, which ensures that they have effective procedures in place to manage waste and practices that may affect the environment.

Design & Production by NAO Communications DP Ref: 009341 Printed by Precision Printing



**NVVVIDAO.OFO**