

Annual Audit Letter

Surrey Police Authority

Audit 2009/10

The Audit Commission is an independent watchdog, driving economy, efficiency and effectiveness in local public services to deliver better outcomes for everyone.

Our work across local government, health, housing, community safety and fire and rescue services means that we have a unique perspective. We promote value for money for taxpayers, auditing the £200 billion spent by 11,000 local public bodies.

As a force for improvement, we work in partnership to assess local public services and make practical recommendations for promoting a better quality of life for local people.

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Key messages

This report summarises my findings from the 2009/10 audit. My audit comprises two elements:

- **the audit of your financial statements; and**
- **my assessment of your arrangements to achieve value for money in your use of resources.**

I have included only significant recommendations in this report. The Authority has accepted these recommendations.

Audit opinion and financial statements

1 I issued an unqualified opinion on Surrey Police Authority's (the Authority's) financial statements on 29 September 2010.

2 The introduction of a new financial ledger system and changes in key finance staff during the year led to some difficulties for Surrey Police in preparing its accounts and submitting them for audit. Some key closedown functions were not completed prior to the preparation of the financial statements. Not all areas of the accounts were ready for audit by the agreed date and the quality of evidence provided to support some entries was not as complete, nor its provision as timely, as in previous years. This led to additional audit work being required and resulted in delays to the efficient completion of the audit. The finance team responded well to the problems encountered and worked constructively with my team to ensure that I was able to sign an opinion by the statutory deadline.

3 Following resolution of these difficulties, the draft financial statements were generally free from error and my audit did not identify any material errors.

Value for money

4 I issued an unqualified conclusion on the Authority's overall arrangements to provide value for money on 29 September 2010. I assessed the Authority as having adequate arrangements in place for managing finances, governing the business and managing resources.

Value for money work in 2010/11

5 Recognising that the financial environment within which the Audit Commission (the Commission) and its audited bodies operate has changed significantly in the last two years, from 2010/11 the Commission will introduce new requirements for local value for money (VFM) work. This more focussed audit approach will apply at those bodies where auditors previously were required to give a Use of Resources assessment.

6 The aim is to introduce a more focused approach which auditors will use to meet their statutory responsibilities to provide a value for money conclusion. Auditors will not be required to provide annual scored judgements relating to their VFM audit work. There will be no key lines of enquiry. Guidance has been issued to auditors and is publicly available on the Audit Commission's website.

Transition to International Financial Reporting Standards

7 From 2010/11 the Authority's financial statements will be based on International Financial Reporting Standards (IFRS). There will be additional demands associated with reporting under IFRS for the first time in 2010/11. The additional burden the Authority will face should not be underestimated.

8 During the year I have monitored the progress the Authority has made in implementing IFRS. The Finance Team is aware of the steps required to manage the transition process and has restated its 2008/09 and 2009/10 balances in an IFRS compliant format; and is well advanced in the production of a skeleton set of accounts and accounting policies for member approval. Taking early action in managing the transition to IFRS is important as it will minimise unnecessary pressure on the closedown and audit process for 2010/11. Members may want to continue to receive regular updates on progress during the 2010/11 year.

Financial management

9 During the year the Authority and Force again managed to deliver high levels of performance whilst meeting financial targets. The Authority's financial plans in 2009/10 did, however, rely on the use of general fund balances to support the revenue budget. Whilst the draw on reserves was £0.5 million less than planned, the Authority acknowledges the use of general fund balances in this way is not sustainable in the long term.

10 The Authority and Force have been successful in achieving efficiencies over the last three years. Medium term plans, however, still contain a budget shortfall, which poses a threat to the long term financial position of Surrey Police.

Operational Policing Review

11 The Authority and Force recognised that to secure the financial future of the organisation and meet future operational challenges, a more fundamental review of Surrey Police was required. During 2009/10 the Force began the Operational Policing Review (OPR). This strategic programme seeks to make a number of significant changes to policing in Surrey. These include:

- introducing a simpler command structure based on functions rather than geography;
- reducing the number of senior officers and thus reducing costs;
- sharing accommodation with local partners to reduce cost and improve access for local people; and
- recruiting up to 200 more police constables.

12 By reducing costs in some areas and reinvesting some of these savings in frontline policing, Surrey Police aims to continue to reduce crime and increase public confidence at the same time as stabilising the organisation's financial position.

Current and future challenges

13 The government has made it clear it wants the police service to play its part in reducing the national deficit. The recent Comprehensive Spending Review (CSR) announced reductions in police spending of 20 per cent over the next four years. The Force and Authority had already agreed challenging savings targets linked to what it is hoped OPR will achieve. The Force and Authority have recognised that there are risks to the achievement of these savings which will need to be managed. However there will also be one-off costs incurred as part of the change process and it will be important that the level of these costs is also closely managed. Whilst the exact impact on funding as a result of the CSR is not yet known, the assumed level of savings required to meet the shortfall in the medium term plan may no longer be sufficient in light of reduced central government funding.

14 The government has announced its intention to abolish police authorities and introduce directly elected Police and Crime Commissioners (PCCs) by May 2012. Replacing police authorities with PCCs raises several risks. The Authority should review its:

- capacity to ensure its members and officers have the vision, drive and ability to deal with the risks associated with the transition;
- strategic direction to focus on key priorities, ensuring the Force preserves performance with fewer resources;
- scrutiny role in both engaging with and challenging the Force to achieve VFM; and
- governance role in upholding key financial controls during major organisational change.

15 The Authority and Force face a period of significant challenge over the coming years. Managing a large strategic change programme like OPR presents a number of risks which will require significant management capacity to monitor and manage. Delivering this type of change programme during a period of reduced levels of funding and police reform will substantially increase the challenge of delivering the desired outcomes. It is imperative the Authority and Force continue to work in an open and constructive manner to ensure the OPR meets its stated aims and secures a positive impact on crime and confidence levels in Surrey.

Actions

16 Recommendations are shown within the body of this report and are summarised at Appendix 2. All recommendations have been agreed with the Authority.

17 The detailed findings, conclusions and recommendations arising from my work have been summarised in my reports issued to the Authority during the year.

Independence

18 I can confirm the audit has been carried out in accordance with the Audit Commission's policies on integrity, objectivity and independence.

Financial statements and annual governance statement

The Authority's financial statements and annual governance statement are an important means by which the Authority accounts for its stewardship of public funds.

I gave an unqualified opinion on the Authority's 2009/10 financial statements on 29 September, within the statutory target date.

Overall conclusion from the audit

19 I issued an unqualified opinion on the Authority's financial statements on 29 September.

20 The introduction of a new financial ledger system and changes in key finance staff during the year led to some difficulties for Surrey Police in preparing its accounts and submitting them for audit.

21 At the time of the audit visit, the dates of which had been agreed in advance with Surrey Police, some areas of the accounts and supporting records were not ready for audit. Problems included:

- a lack of audit evidence supporting some items in the accounts;
- large reconciling differences on control accounts;
- finance staff not being available at the required times to answer questions; and
- errors in the financial statements (although none were material to the opinion).

22 As a result the audit took considerably longer than planned and my team had to arrange a second audit visit in late August to deal with outstanding issues. The finance team responded well to the difficulties encountered and worked constructively with my team to ensure that I was able to sign an opinion by the statutory deadline.

23 Despite the difficulties encountered in carrying out the audit the draft financial statements were generally free from error. My audit identified a small number of misstatements, none of which were material to my opinion. Management agreed to correct all but two of these misstatements. The Audit Committee accepted management's reasons for not amending these items on the grounds that they were not material to the overall accounts.

24 The quality of evidence supporting the financial statements was not as complete, nor its provision as timely, as in previous years. The acquisition of the new financial ledger system contributed to this deterioration.

25 I recommended the Authority reconsider its accounting of capitalised salaries as, to date, the Authority has not provided sufficient evidence to support its accounting treatment. It is particularly important to ensure accounting arrangements and records are fit for purpose in 2010/11 as this will be the first year in which Police Authority accounts will be prepared under new International Financial Reporting Standards (IFRS). The new standards provide very specific guidance as to the circumstances in which salaries costs may or may not be capitalised as assets on the balance sheet. The Authority should be mindful of the new requirements and ensure it can provide adequate evidence to support any costs that it proposes to capitalise.

Significant weaknesses in internal control

26 I reviewed and tested the key financial systems that underpin the financial statements. The introduction of the new financial ledger system led to some significant issues impacting on the internal control environment during the year. These included unexplained reconciling differences on bank reconciliations during 2009/10 and unexplained reconciling differences on the year-end control accounts for accounts receivable and accounts payable which were not resolved before the accounts were prepared.

27 During the year the Authority identified and brought to my attention weaknesses in the way that overtime payments were authorised within the Authority. Work carried out to address these weaknesses also highlighted concerns over whether budget monitoring information would be sufficiently detailed to identify any errors or potential abuse of the overtime system. The Authority has taken measures to address these weaknesses and strengthen the overall control environment in this respect.

Recommendation

R1 The Authority should satisfy itself the procedures for the approval of overtime have been strengthened and that budget monitoring reports now have sufficient detail to detect any misuse of the overtime system.

International Financial Reporting Standards

28 From 2010/11 the Authority's financial statements will be based on International Financial Reporting Standards (IFRS). There will be additional demands associated with reporting under IFRS for the first time in 2010/11. The transition to IFRS has proved problematic for the private sector and the Authority will need to ensure it can accurately deliver required changes in financial reporting. The additional burden the Authority may face, together with the reputational consequences of failing to comply, should not be underestimated.

29 During the year my team and I held discussions with finance staff in respect of the changes. The Finance Team is aware of the steps required to manage the transition to IFRS and has already made good progress the team have:

- restated 2008/09 and 2009/10 balances on an IFRS basis; and
- almost completed a set of skeleton accounts and accounting policies for member approval.

30 Restating the 2008/09 and 2009/10 accounts under IFRS is a critical stage in moving to IFRS compliant accounts. Any delays could create additional pressure on closing and auditing the accounts for 2010/11, as issues arising with the 2009/10 restatement would need to be resolved simultaneously alongside the production of the subsequent year's accounts. This could increase the risk of material errors occurring in the Authority's financial statements.

31 The Authority should ensure the 2010/11 skeleton accounts also include all disclosure notes. Central government and NHS experiences show that identifying and preparing relevant new IFRS disclosure notes can be more challenging than expected.

32 The Audit Committee has received a number of updates on IFRS during the year but may now want to receive more regular updates on progress until the production of the first IFRS compliant accounts in June 2011.

Value for money

I considered whether the Authority is managing and using its money, time and people to deliver value for money.

I assessed your performance against the criteria specified by the Audit Commission and have reported the outcome as the value for money (VFM) conclusion.

2009/10 use of resources assessments

33 At the end of May 2010, the Commission wrote to all chief executives to inform them that, following the government's announcement, work on CAA would cease with immediate effect and the Commission would no longer issue scores for its use of resources assessments.

34 There have been no changes to the Code of Audit Practice requirement for me to issue a value for money conclusion. I have used the results of the work completed on the use of resources assessment up to the end of May to inform my 2009/10 conclusion, as planned.

35 I report the significant findings from the work I have carried out to support the VFM conclusion.

VFM conclusion

36 The Audit Commission specifies, each year, which Key Lines of Enquiry (KLOE) are the relevant criteria for the VFM conclusion at each type of audited body. I assessed your arrangements to achieve economy, efficiency and effectiveness in your use of money, time and people against the criteria specified by the Audit Commission.

37 The following table summarises my findings against each of the relevant criteria.

Criteria	Adequate arrangements?
Managing finances	
Planning for financial health	Yes
Understanding costs and achieving efficiencies	Yes
Financial Reporting	Yes
Governing the business	
Commissioning and procurement	Yes
Use of information	Yes
Good Governance	Yes
Risk management and internal control	Yes
Managing resources	
Natural Resources	Yes
Workforce	Yes

38 I issued an unqualified conclusion stating the Authority had satisfactory arrangements to secure economy, efficiency and effectiveness in its use of resources.

Financial management

39 During the year the Authority and Force were successful in planning and managing their finances effectively to deliver the strategic priorities set out in the Local Policing Plan. In its latest police report card Her Majesty's Inspectorate of Constabulary (HMIC) reported that overall levels of confidence and satisfaction in Surrey Police remain good. In 2009/10 Surrey Police planned to use £5.2 million of the general fund working balance to support the revenue budget. The final reported position was slightly better than anticipated and the draw on reserves was £0.5 million less than planned.

40 During the last two years the Authority and Force identified a shortfall in funding over the period of the medium term financial plan. The measures taken to address this funding gap have been successful but have required the use of general fund reserves to support the revenue position. However, the medium term financial plan highlights significant risks to the security of the Authority's ongoing financial health and the use of general fund balances to support revenue spending is not sustainable in the long term.

Operational Policing Review

41 In response to the identified financial challenges, the Authority and Force recognised that continuing to make efficiencies within existing structures would not generate the level of savings required to secure future financial stability. The Authority encouraged the Chief Constable and the Force to think radically about how best to police Surrey. The result is an ambitious programme of strategic change called the Operational Policing Review (OPR).

42 There are three key elements to this change programme.

- Structure and Staffing - moving away from three geographically based Basic Command Units (BCUs) to a single command structure across four key functions (response, investigation, neighbourhood policing and tasking command) with the aim of reducing duplication and making savings from economies of scale in a simplified structure.
- Estates and Asset Management - sharing accommodation with other public sector partners, such as Councils, with the aim of promoting closer working on shared issues, such as anti-social behaviour, and reducing the costs currently incurred in maintaining outdated police stations.
- Investment in Frontline Policing - using the savings generated from the changes in structure and staffing and estates and accommodation to invest in up to 200 additional police constables - putting the needs of local residents and communities at the centre of policing in Surrey.

43 In 2009/10 the number of posts comprising the Force's 'Chief Officer Group' was reduced and during 2010/11 the Force is taking steps to reduce the number of senior officers and leadership posts. The Force aims to reduce the number of senior officers by a third to support the recruitment of up to 200 additional police constables by 2012.

44 Many of the changes set out in the OPR are already in hand although some will not be completed for several years. The Force and Authority have acknowledged that none of the measures by themselves will have sufficient impact to deliver the overall level of change required and the themes in the OPR cannot be seen as individual measures which can be taken in isolation.

45 The OPR will require difficult decisions to be taken. Some, such as closing existing police stations and allowing the enforced retirements of some senior officers above the inspector grade, have already been made. In making these decisions the Force and Authority have consulted with, and continue to consult, local people. The outputs from these consultations indicate the changes meet with overall approval.

46 However, there remain a number of difficult decisions that will need to be made to complete the process and these will not all meet with universal approval. It will be important the Authority and Force continue to listen to and respond to the concerns of local people if the review is to meet its stated aims and maintain the confidence of the wider public.

Compromise Agreements

47 During the year the Chief Executive of the Police Authority left the organisation and the Director of Finance and Director of ICT left the Force. I reviewed the severance payments made and the compromise agreements reached in each instance to assess whether the payments made were lawful and represented value for money to the taxpayer. I was satisfied that the overall process followed was robust but it may not have secured the best possible value for taxpayers in all cases. I made some recommendations for the Authority and Force to consider when undertaking similar processes in the future, which they have accepted. The Authority and Force also accept that the making of ex-gratia payments should only be considered in the most exceptional of circumstances and should otherwise be avoided.

Recommendation

R2 The Force and Authority should ensure any ex gratia payments made on severance are lawful, reasonable and properly justified and manage future situations with a view to avoiding having to make such payments.

Approach to local value for money work from 2010/11

48 Given the scale of pressures facing public bodies in the current economic climate, the Audit Commission has been reviewing its work programme for 2010/11 onwards. This review has included discussions with key stakeholders of possible options for a new approach to local value for money (VFM) audit work. The Commission aims to introduce a new, more targeted and better value approach to our local VFM audit work.

49 My work will be based on a reduced number reporting criteria, specified by the Commission, concentrating on:

- securing financial resilience; and
- prioritising resources within tighter budgets.

50 I will determine a local programme of VFM audit work based on my audit risk assessment, informed by these criteria and my statutory responsibilities. I will no longer be required to provide an annual scored judgement relating to my local VFM audit work. Instead I will report the results of all my local VFM audit work and the key messages for the Authority in my annual report to those charged with governance and in my annual audit letter.

Current and future challenges

Economic downturn and pressure on the public sector

51 The last few years have seen the United Kingdom enter a significant economic recession on the back of a global economic crisis triggered by the collapse of several high-profile international banks. The effect locally is an increasing demand for public services at a time of reduced levels of central government funding.

52 The government has made it clear that it wants the police service to play its part in reducing the national deficit. In the recent Comprehensive Spending Review (CSR) the Chancellor of the Exchequer announced that police funding will reduce by 20 per cent in real terms by 2014/15. The detailed settlements for individual authorities have yet to be announced but it is likely these cuts in funding will be biased towards the earlier part of the review period, with two thirds of the cuts being required by 2012/13.

53 This reduced level of funding will provide the Police service with significant challenges and will require the whole sector to consider how it provides policing in the future. The Authority and Force have already seen a drop in grant funding. During 2010/11 the grant from the Home Office has already been reduced by £1.6 million. In the medium term the Authority and Force have already set challenging savings targets and aim to achieve £17.5 million of savings over the three-year period 2011/12 to 2013/14. However, the changes set out in the OPR will be challenging to achieve. The OPR will also result in one off costs such as redundancies and require some investment in infrastructure, such as information technology and office accommodation. As well as managing the risks to achieving savings, it will be as important to manage the level of these costs during the transition.

54 The existing savings targets, incorporating the savings anticipated from the OPR, were set prior to the CSR. With the proposed reduction in funding over the next four years it will be important that the feasibility of these measures is reviewed once the full impact for Surrey Police is revealed in December.

55 The impact of the CSR will present a significant challenge to the Authority for the coming years in preserving services to local residents, keeping a sound financial position and delivering value for money. This situation may prove more challenging given the size of the management challenge for both the Authority and the Force in managing and delivering a programme of significant strategic change, in the form of the OPR, over the same period.

Police reform

56 Ahead of the reductions in funding announced in the CSR over the summer of 2010 the government has also consulted on its plans for police reform. Central to these plans is the role of directly elected Police and Crime Commissioners (PCCs), who will replace police authorities. PCCs will cover the police force area and hold Chief Constables to account for the Force's performance.

57 Replacing police authorities with PCCs raises several risks which the Authority will need to manage. In Surrey's case the risks will increase as it will also need to maintain scrutiny of the changes taking place in the Force alongside uncertainty for its own future. In particular the Authority should consider and focus on its:

- capacity to ensure its members and officers have the vision, drive and ability to deal with the challenges associated with the transition;
- strategic direction to focus on key priorities ensuring the Force preserves performance with fewer resources;
- scrutiny role in both engaging with and challenging the Force to achieve VFM; and
- governance role in upholding key financial controls during major organisational change.

58 The government hopes to hold the first elections for PCCs in May 2012. These changes and the reduction in funding set out in the CSR provide the Authority and Force with a challenging period of change to manage in a very short timeframe.

Recommendation

R3 The Authority should continue to perform effectively in shaping the delivery of policing for the future, even if its own future is uncertain.

Summary

59 The Authority and Force face a period of significant challenge over the coming years. Managing a large strategic change programme like OPR presents a number of risks which will require significant management capacity to monitor and manage. Delivering this type of change programme during a period of reduced levels of funding and police reform will substantially increase the challenge of delivering the desired outcomes. It is imperative the Authority and Force continue to work in an open and constructive manner to ensure the OPR meets its stated aims and secures a positive impact on crime and confidence levels in Surrey.

Closing remarks

60 I have discussed and agreed this letter with the Chief Executive, The Treasurer and the Head of Finance. I will present this letter at the Audit Committee and will provide copies to all Authority members.

61 Full detailed findings, conclusions and recommendations in the areas covered by our audit were included in the reports I issued to the Authority during the year.

Report	Date issued
Audit Opinion Plan	July 2010
Annual Governance Report	September 2010
Auditor's Report on the Financial Statements	September 2010
Value for Money Conclusion	September 2010
Annual Audit Letter	November 2010

62 The Authority and Force continue to take a positive and helpful approach to my audit. I wish to thank the staff involved for their support and cooperation during the year.

Paul Grady
November 2010

Appendix 1 Audit fees

	Actual	Proposed	Variance
Financial statements and annual governance statement	£95,600	£77,100	£18,500
Value for money	£19,900	£19,900	0
Total audit fees	£115,500	£97,000	£18,500

New financial ledger systems and changes to staff in the finance team resulted in difficulties and delays in preparing and submitting accounts for audit. As a result the audit took considerably longer than planned and my team had to arrange a second audit visit in late August to deal with outstanding issues. The additional work which arose from these problems and a second audit visit were not anticipated when the fee for the audit was originally set. An additional fee was required to cover the costs of the additional audit time required to complete the audit within the statutory deadlines.

Appendix 2 Action Plan

Recommendations

Recommendation 1

The Authority should satisfy itself the procedures for the approval of overtime have been strengthened and that budget monitoring reports now have sufficient detail to detect any misuse of the overtime system.

Responsibility	Treasurer
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Priority	Medium
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Date	November 2010
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Comments	As indicated in para 27, the Authority has already taken measures to strengthen its overall control environment in this area. These include a requirement for the Authority Chairman to countersign any additional payments to staff, regardless of grade. In addition, the new accounting system allows such payments to be monitored on an individual basis.
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Recommendation 2

The Force and Authority should ensure any ex gratia payments made on severance are lawful, reasonable and properly justified and manage future situations with a view to avoiding having to make such payments.

Responsibility	Chairman of the Senior Personnel Committee
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Priority	High
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Date	November 2010
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Comments	The payments referred to in para 47 were made with the benefit of appropriate professional advice, and the Authority is satisfied they were lawful, reasonable and properly justified in the then prevailing circumstances. It is the intention of the Authority that this would again be the case if such circumstances arose in the future, although its aim would be to avoid making such payments other than in exceptional circumstances and taking into account all then relevant factors.
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Recommendation 3

The Authority should continue to perform effectively in shaping the delivery of policing for the future, even if its own future is uncertain.

Responsibility	Chief Executive
Priority	High
Date	November 2010
Comments	Agreed – it is presently anticipated that the Authority will continue to perform at the same high level as hitherto up to any handover, unless circumstances dictate otherwise.

Appendix 3 Glossary

Annual governance statement

Governance is about how local government bodies ensure that they are doing the right things, in the right way, for the right people, in a timely, inclusive, open, honest and accountable manner.

It comprises the systems and processes, cultures and values, by which local government bodies are directed and controlled and through which they account to, engage with and where appropriate, lead their communities.

The annual governance statement is a public report by the Authority on the extent to which it complies with its own local governance code, including how it has monitored the effectiveness of its governance arrangements in the year, and on any planned changes in the coming period.

Audit opinion

On completion of the audit of the accounts, auditors must give their opinion on the financial statements, including:

- whether they give a true and fair view of the financial position of the audited body and its spending and income for the year in question;
- whether they have been prepared properly, following the relevant accounting rules; and
- for local probation boards and trusts, on the regularity of their spending and income.

Financial statements

The annual accounts and accompanying notes.

Qualified

The auditor has some reservations or concerns.

Unqualified

The auditor does not have any reservations.

Value for money conclusion

The auditor's conclusion on whether the audited body has put in place proper arrangements for securing economy, efficiency and effectiveness in its use of money, people and time.

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- any third party.



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