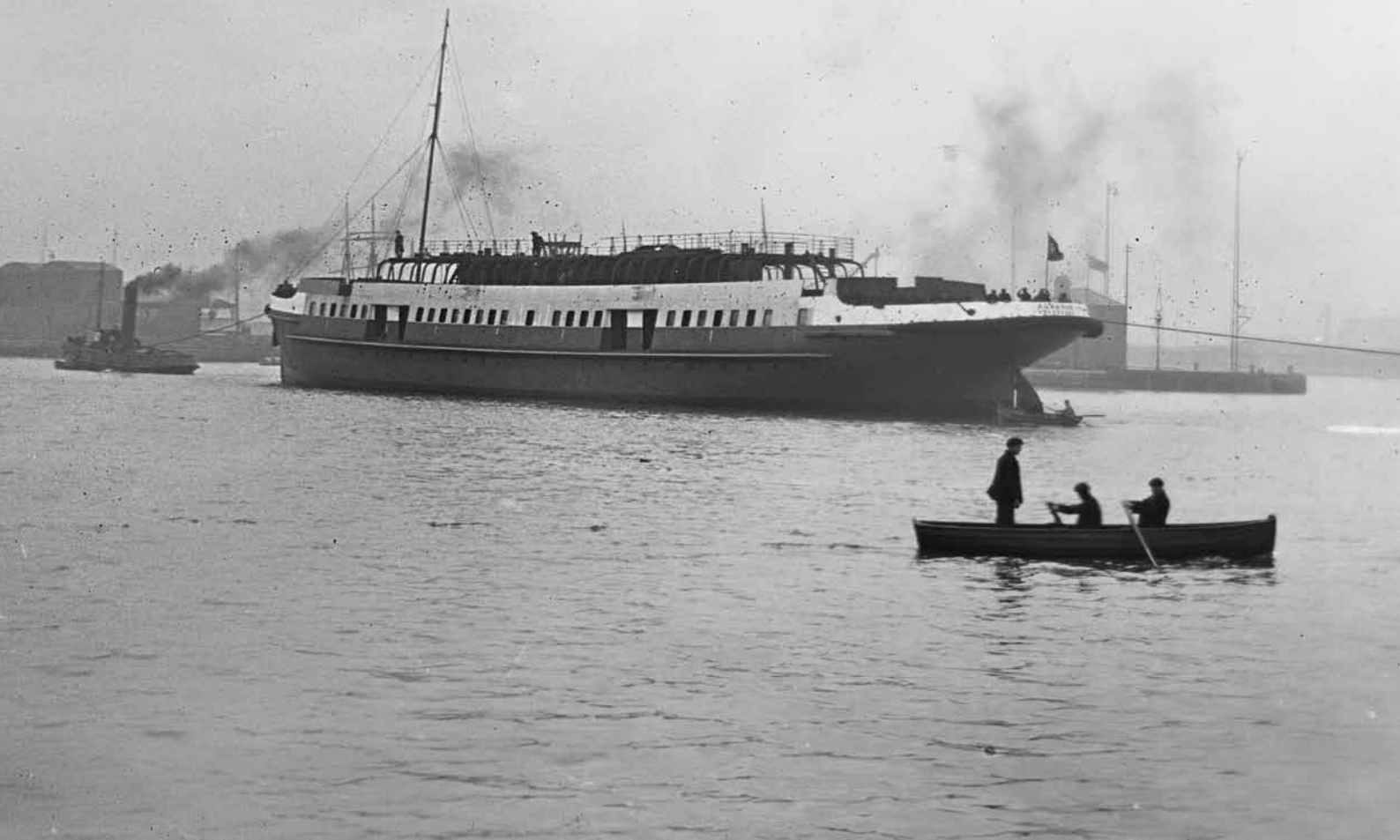


Bringing the SS Nomadic to Belfast

The Acquisition and Restoration of the SS Nomadic



Cover photograph, main report, Parts 1 and 2 – photographs reproduced courtesy of The National Museums and Galleries of Northern Ireland©.

Main report, Parts 3 and 4 – photographs reproduced courtesy of The Department for Social Development



Northern Ireland Audit Office

Report by the Comptroller and Auditor General for Northern Ireland

Ordered by the Northern Ireland Assembly to be printed and published under the authority of the Assembly, in accordance with its resolution of 27 November 2007

Bringing the SS Nomadic to Belfast

The Acquisition and Restoration of the SS Nomadic

This report has been prepared under Article 8 of the Audit (Northern Ireland) Order 1987 for presentation to the Northern Ireland Assembly in accordance with Article 11 of that Order.

J M Dowdall CB
Comptroller and Auditor General

Northern Ireland Audit Office
24 June 2009

The Comptroller and Auditor General is the head of the Northern Ireland Audit Office employing some 145 staff. He, and the Northern Ireland 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 the Assembly on the economy, efficiency and effectiveness with which departments and other bodies have used their resources.

For further information about the Northern Ireland Audit Office please contact:

Northern Ireland Audit Office
106 University Street
BELFAST
BT7 1EU

Tel: 028 9025 1100
email: info@niauditoffice.gov.uk
website: [**www.niauditoffice.gov.uk**](http://www.niauditoffice.gov.uk)

© Northern Ireland Audit Office 2009

Contents

Part 1	Introduction	2
	Background	2
	The Department's strategic approach to the restoration of the Nomadic	2
	Scope of this study	4
	Key lessons from our review	4
Part 2	Purchase of the Nomadic and establishment of the SS Nomadic Charitable Trust	8
	The purchase of the Nomadic was linked to the regeneration and promotion of Belfast City Centre	8
	The Business Case for the project was submitted for approval two days before the purchase of the vessel	8
	The Business Case was limited in scope	8
	The Department of Finance and Personnel approved the purchase but raised a number of concerns and attached conditions to its approval	9
	The Nomadic Charitable Trust was established in October 2006 and granted charitable status in July 2008	10
	There are no formal agreements between the Department and the Trust for the transfer of ownership or to allow the Trust to fundraise in respect of the Nomadic	11
Part 3	Costs of acquisition, transportation and restoration	14
	The costs of purchasing and transporting the Nomadic have exceeded estimates	14
	The Department has incurred further costs on the restoration and maintenance of the ship	15

	The approved spending limit for the project was exceeded	15
	Competitive tendering guidance was not always followed when purchasing services for the Nomadic	16
	Raising the expected level of funds to renovate the Nomadic has proved to be a challenge for the Trust	19
Part 4	Monitoring and reporting and the future of the Nomadic	22
	Regular monitoring and reporting on progress is important to measure the success of the project	22
	There is lack of clarity in the Department's commitment to return the vessel to auction if the Trust fails to make sufficient progress	23
	The Trust has made some progress against the targets set	23
	A post-project evaluation has yet to be undertaken to determine the effectiveness of the project	24
	The business case included Key Performance Indicators but it is too early to assess performance	25
	The Trust is developing a project plan for the restoration of the Nomadic	26
Appendix 1	History of the SS Nomadic	28
Appendix 2	The merchant schooner 'The Result'	29

Abbreviations

BHC	Belfast Harbour Commissioners
CPD	Central Procurement Directorate
DCAL	Department of Culture, Arts and Leisure
DFP	Department of Finance and Personnel
DSD	Department for Social Development
NIAO	Northern Ireland Audit Office
UK	United Kingdom

Part One: Introduction



Part One: Introduction

Background

- 1.1 The SS Nomadic was built by Harland & Wolff in Belfast in 1911. It served as a passenger tender for Olympic class mail steamers and, in April 1912, carried passengers to the RMS Titanic (**Appendix 1**). In November 2005 the ship was put up for auction in le Havre, France. However, the ship, which had a reserve price of €500,000 (approximately £340,000), failed to sell.
- 1.2 Following the auction, some Northern Ireland government departments considered the possibility of returning the ship to Belfast as a tourist attraction given its link to the history of the Titanic. However, mainly due to budgetary constraints and other priorities, they concluded that they could not purchase the ship and incur the cost of transport, storage and restoration.
- 1.3 Subsequently, the Department for Social Development (the Department) decided that the acquisition of the Nomadic would contribute to promoting Belfast's Titanic Quarter's maritime history and the associated heritage and tourism benefits. In January 2006, staff from the Department travelled to France to purchase the ship at auction; the cost, including auction and solicitors fees and insurance, was £263,000.
- 1.4 The Department purchased the Nomadic with the objective of transferring ownership of the vessel to a new charitable trust (the Trust) which would then be responsible for its restoration and ongoing maintenance.

The Trust was subsequently established in October 2006 and is comprised mainly of volunteers who give of their service and time in taking forward this significant maritime heritage restoration project. The Department recognises the contribution made by these individuals in terms of the free time they give up as well as the work they do for no remuneration. In its view, complex maritime projects such as the restoration of the Nomadic need time and space to bring to a satisfactory conclusion.

- 1.5 The estimated cost of restoring the vessel to its original condition is considered to be in the region of £7 million. However a Conservation Management Plan, commissioned by the Trust, and currently being developed, will give the first accurate estimate of the likely costs.
- 1.6 While ownership has not yet transferred to the Trust, the Department has continued to incur costs. In the period to December 2008, these were £319,000 for transportation of the vessel and mooring in Belfast, £107,000 for essential maintenance repairs, insurance and safety checks and £224,000 in the form of ring-fenced grants for project management, fundraising and maintenance and caretaking.

The Department's strategic approach to the restoration of the Nomadic

- 1.7 The Department's strategic approach to the restoration of the Nomadic has three main strands:

- to support the Trust to put in place plans to raise the necessary funds for the restoration of the ship;
 - to work with the trustees to ensure that the Trust has appropriate management and financial policies in place for the effective governance of the project; and
 - to explore with the Department of Culture, Arts and Leisure (DCAL) and other stakeholders, options for maximising the contribution of Nomadic to the presentation of Northern Ireland's maritime industrial heritage.
- 1.8 In taking forward this approach, the Department told us that it has worked with the Trust to develop a business case for the restoration which would provide a basis for attracting funding for the project. The Nomadic has also been added to the UK National Register of Historic Ships as a further confidence building measure in the future of the vessel, and a project plan for its restoration has been put in place. This project is seen by the Department as having the potential to make a contribution to its overall regeneration approach in Northern Ireland, and specifically the maritime industrial heritage landscape at Queen's Island in Belfast. The Department has stated its commitment to ensuring that the Nomadic becomes a vital part of this landscape and it is planned that it will be located close to the site of the proposed Titanic Quarter Signature Project¹.
- 1.9 The Department considers that Belfast can follow the example of other cities and regions which have exploited their cultural assets to deliver wider economic and social development benefits, through the promotion of tourism, encouraging foreign direct investment and generating higher levels of expenditure by residents and visitors.
- 1.10 The Trust considers that a number of achievements have been delivered to date:
- the negotiation of the arrangement with Belfast Harbour Commissioners (BHC) and Titanic Properties to berth the Nomadic in Hamilton Dock has secured a vital aspect of the project giving the Nomadic an ideal berth and dry dock facility for the foreseeable future;
 - the opening of the Nomadic over the Summer of 2007 confirmed public interest with vital feedback for almost no financial outlay;
 - excellent relationships have been forged and maintained with all key stakeholders and funding support has been achieved from Belfast City Council, Belfast Harbour Commissioners and others; and
 - a high level of positive media coverage.

1. The Titanic/Maritime Heritage Signature Project is one of the Northern Ireland Tourist Board's five Signature Projects which were identified for their potential to create "international stand out and world class excellence for Northern Ireland". The Project features key historic sites associated with Belfast's shipbuilding heritage and the story of the Titanic.

Part One: Introduction and Background

Scope of this study

- 1.11 This report examines the Department's purchase of the Nomadic and its transportation to Northern Ireland, and assesses the progress of restoration of the ship. Our examination covers:
- the Department's purchase of the Nomadic and the establishment of the charitable trust;
 - the costs incurred on the project; and
 - the Department's monitoring of the project.
- 1.12 To inform our review, we:
- interviewed key personnel in the Department and the SS Nomadic Charitable Trust; and
 - reviewed relevant documents held by the Department.
- 1.13 In addition, we considered whether any recommendations from our 2006, report² and subsequent report³ by the Westminster Committee of Public Accounts, both of which dealt with the acquisition of the merchant schooner 'The Result' (**Appendix 2**), were relevant to the purchase, restoration and maintenance of the Nomadic.

Key lessons from our review

General lessons with wider applicability

1. A thorough economic appraisal is an essential part of good financial management and is vital to decision-making and accountability. In addition, the requirement for DFP approval is a key safeguard which provides assurance to the Assembly that decisions to commit resources have been subjected to independent scrutiny. Accordingly, in preparing economic appraisals for any programme or project, it is important that departments fully consider all options and potential risks to the procurement process. Failure to do so will make it more difficult to demonstrate that value for money has been secured. Furthermore, fully completed business cases must include the most up to date information, and must be submitted on a timely basis to ensure that DFP has adequate time to consider them.
2. It is important that Departments closely monitor all expenditure to reduce the risk of breaching delegated spending limits.
3. Departments should ensure, through their representation and participation on boards such as the Nomadic Trust, that they can demonstrate that public money is allocated openly and fairly and in line with departmental policies and procedures. For example, where a public body provides funding, either in full or in part, for the procurement of goods, services or works, it must ensure that the recipients comply with relevant domestic and EU legislation on procurement. This should be done through

2. Collections Management in the National Museums and Galleries of Northern Ireland, Northern Ireland Audit Office, June 2006, HC 1130

3. Collections Management in National Museums and Galleries of Northern Ireland, Committee of Public Accounts, December 2006, HC 109

attaching conditions which require the application of competitive tendering unless there are overriding reasons why this would be inappropriate, e.g. de-minimus levels or technical reasons. Reasons for non-compliance should be clearly documented and the papers retained on file in accordance with the body's documentation retention policy.

4. Departments should formally and regularly monitor the performance of projects they sponsor and report progress to their Management Boards.

Lessons specific to the Nomadic

5. In the case of 'The Result' (see paragraph 1.13), the lack of progress was mainly attributable to the absence of forward planning at the time of its purchase. Whilst the business case for the purchase of the Nomadic contained some consideration of how to move the project forward after purchase, a more detailed consideration may have contributed to the project meeting key objectives earlier. This is a key lesson for the Nomadic project.
6. The Department should encourage the Trust to continue evaluating the costs and benefits of opening the Nomadic to the public in advance of completing the full renovation and determine if further openings will generate value for money. It is also important that clear targets and key milestones are set for the project and that these, and the risks to their achievement,

are actively monitored by the Department to ensure that progress is maintained and the project is successfully implemented.

7. The Trust's action plan for the restoration phase of the Nomadic indicates that work is to commence in December 2009 and is to be completed ahead of the centenary celebrations in 2011. This will be a challenging target. In view of the delays in the project to date, for example in achieving charitable status for the Trust, the low levels of funds raised and the development of the capacity of the Trust to manage the project, it is vital that key milestones for the delivery of the project are set. It is also essential that the Trust achieves these milestones as further delay is likely to lead to failure to meet the key target date of 2011, for the centenary celebrations.
8. The Titanic Signature Project aims to attract 400,000 visitors a year to the Titanic Quarter. It is important that the Department and the Trust maximise the opportunity that this presents to attract "large footfalls" to the Nomadic. This will require the Department and Trust to work closely with the Northern Ireland Tourist Board and other government departments and agencies leading the Signature Project to ensure that the Nomadic is intrinsically linked to the overarching Titanic project.

Part Two:
Purchase of the Nomadic and establishment of the SS
Nomadic Charitable Trust



Part Two: Purchase of the Nomadic and establishment of the SS Nomadic Charitable Trust

The purchase of the Nomadic was linked to the regeneration and promotion of Belfast City Centre

- 2.1 The Department purchased the Nomadic in January 2006 on the basis that its acquisition would be consistent with its policy objective to “work with other Government Departments and key stakeholders to co-ordinate actions and available resources to regenerate and promote Belfast City Centre”⁴.
- 2.2 In late 2005, prior to the Department’s decision to purchase the ship, there was a local newspaper campaign and Government had been lobbied by a number of organisations, including the Belfast Industrial Heritage Society, to save the Nomadic from the scrap yard. However, although other departments considered that the acquisition of the vessel would contribute to the overall maritime heritage experience envisaged for the Titanic Quarter, their budgets were already fully committed. They also had concerns about funding the significant restoration costs if the vessel was acquired.

The Business Case for the project was submitted for approval two days before the purchase of the vessel

- 2.3 A business case records the options examined for a project; costs; targets; associated benefits; and whether the option recommended represents the best solution for service delivery and provides value for money.

- 2.4 The expenditure proposed by the Department was within its delegated authority, but due to the nature of the decision to purchase a ship, and also because of the timescale, it believed the purchase could possibly be considered novel or contentious. For this reason, the Department referred the decision to the Department of Finance and Personnel (DFP), submitting the business case for the acquisition of the Nomadic on 24 January 2006, with a request for approval by the following day. This was to enable the Department to purchase the ship at auction on 26 January. This allowed one day for DFP to review and consider the viability of the project.
- 2.5 DFP Economic Appraisal Practical Guidance states that: *‘submissions to DFP should be made at a stage early enough to permit dialogue on assumptions and methodology between DFP and the relevant Department; and to permit revision of business cases or re-appraisals to be undertaken where necessary.’* DFP told us that, where external events mean that decisions have to be taken quickly, it is possible to adequately assess options and decide on the best way forward within a short timescale. The Department and DFP told us that in reality the decision was a relatively straightforward one between two options - purchase or not.

The Business Case was limited in scope

- 2.6 A business case requires all monetary costs and benefits for each option to be identified and quantified fully. However,

we found that the Department's business case was limited in scope; it did not fully document and consider alternative options; costs had not been fully developed for the options and appropriate key performance indicators had not been established. The business case stated that, while the cost of acquisition was relatively low and could be funded from existing resources, there was no public expenditure cover available for the cost of restoration, estimated at up to £7 million. The Department indicated that it would establish the arrangements for taking forward the restoration project through a charitable trust. It identified the lack of interest from stakeholders, to raise up to £7 million required for renovation, as a significant risk. The Department aimed to address this risk by striving to identify potential funding mechanisms for these works.

2.7 The Department acknowledged at the time that it had not complied with the relevant guidance but proceeded to submit the business case to DFP.

2.8 Following the Nomadic's purchase, the Department revised the business case, to include a contingency (£50,000) for full shipping costs. The original estimate of the cost of towing the vessel from France to Belfast was based on a condition report prepared in 2004. This stated that it appeared to be in reasonable condition to enable a towing operation to be effected, subject to further preparatory studies and physical works. However, after purchase the Department's marine engineering consultants advised that essential repairs

were required before the vessel could be transported to Belfast.

DFP approved the purchase but raised a number of concerns and attached conditions to its approval

2.9 DFP's consideration of the proposal highlighted a number of concerns. It stated that it was not apparent how the purchase of the ship fitted with the Department's urban regeneration remit. It also advised, prior to the submission of the final business case, that the expenditure could be seen as novel and possibly contentious, and this issue should be addressed in the business case. DFP added that if the proposed Charitable Trust was unable to raise the £7 million required to restore the Nomadic, this could result in Ministers being placed in a difficult position in terms of further pressure to pay for restoration of the vessel with significant public expenditure implications.

2.10 While DFP approved the project on 25 January 2006, this was subject to conditions:

- as the cost of restoration was not covered by the business case and there was no commitment to funding the restoration of the vessel, the Accounting Officer was required to consider how the Department would manage any future public pressure for further funding;
- a Charitable Trust, with responsibility for restoration of the Nomadic, was to be established immediately after

Part Two: Purchase of the Nomadic and establishment of the SS Nomadic Charitable Trust

the acquisition and the ship was to be transferred to the proposed Charitable Trust as soon as possible;

- the business plan indicated that if sufficient progress had not been made in moving forward the restoration project within 18 months, then the Nomadic would be returned to auction. The Department was required to clarify what was meant by “sufficient progress” (see paragraph 4.10);
- the Department was to be satisfied that the purchase of the ship was consistent with its remit; and
- a £100,000 contribution was to be secured from Belfast City Council.

2.11 In the case of ‘The Result’ (see paragraph 1.13), we considered that the lack of progress was mainly attributable to the absence of forward planning at the time of purchase. Whilst the business case for the purchase of the Nomadic contained some consideration of how to move the project forward after its purchase, a more detailed consideration may have contributed to the project meeting key objectives earlier. This is a key lesson.

2.12 A thorough economic appraisal is an essential part of good financial management and is vital to decision-making and accountability. In addition, the requirement for DFP approval is a key safeguard which provides assurance to the Assembly that decisions to commit resources have been subjected to independent scrutiny. Accordingly, in

preparing economic appraisals for any programme or project, it is important that departments fully consider all options and potential risks to the procurement process. Failure to do so will make it more difficult to demonstrate that value for money has been secured. Furthermore, fully completed business cases must include the most up to date information, and must be submitted on a timely basis to ensure that DFP has adequate time to consider them.

The Nomadic Charitable Trust was established in October 2006 and granted charitable status in July 2008

2.13 The establishment of a trust to achieve the restoration and maintenance of transport heritage assets can be an effective model (**Figure 1**).

Figure 1: The Vulcan to the Sky Trust

The Vulcan to the Sky Trust aims to preserve and protect Avro Vulcan XH558 Bomber, return it to full working order for the benefit of the public, to demonstrate and display the aircraft at public events and to conserve it as a heritage asset in perpetuity.

The Trust has generated most of its funding through extensive publicity campaigns, as well as receiving a grant from the Heritage Lottery Fund, which helped to raise the £6.5 million needed.

Source: www.tvoc.co.uk

2.14 The Nomadic Trust was established in October 2006 following an invitation from the Department to the now Chairperson

and other trustees, representing a range of relevant interests, to set up such a trust. The Trust's purpose is co-ordinating fundraising and overseeing the restoration of the vessel. Its vision is:

'to restore the SS Nomadic and make her accessible to the people of Northern Ireland such that she can play a key role as a celebration of the Titanic and our maritime and industrial heritage and as a catalyst for tourism and social and economic development.'

2.15 The Board of Trustees comprises nominees from various organisations

- a Chairperson, nominated by the Department
- 2 persons from Belfast City Council
- 1 person from Belfast Harbour Commissioners
- 2 persons from Belfast Industrial Heritage Society
- 1 person from the Titanic Society
- up to 2 persons from the business community
- 1 person with experience of restoring historical ships.

2.16 Although the Department envisaged that the Trust would have formal charitable status by the end of December 2007, this was not granted until July 2008. This was some 21 months after the formation of the Trust and

30 months after DFP's conditional approval had been given and the Nomadic acquired.

2.17 The Trust is an independent corporate body and although the Department acts as secretariat to the Trust, it has no authority to direct the Trust's affairs. The Department acknowledges that its ability to influence the Trust relies on the Department's continued ownership of the Nomadic. However, this conflicts with the Department's objective that the ship should be transferred to the Trust as soon as possible.

2.18 The Chairperson considers that the delay in achieving charitable status has not impacted on progress or fundraising in any way. He also considers that the relationship with the Department has been a very positive, proactive one. He noted that Departmental staff have attended all Board meetings as well as many others demanded by a complex project and that there has always been excellent communication on the many difficult judgements which have had to be made in trying to drive the project forward.

There are no formal agreements between the Department and the Trust for the transfer of ownership or to allow the Trust to fundraise in respect of the Nomadic

2.19 The Department has no formal agreement with the Trust for the transfer of ownership of the ship, setting out when, and under what conditions, the vessel will be transferred to the Trust. This is despite the

Part Two: Purchase of the Nomadic and establishment of the SS Nomadic Charitable Trust

fact that DFP approval for the purchase was based on the condition that the vessel would be transferred to the Trust “as soon as possible after the acquisition” (paragraph 2.10).

2.20 Under the terms of its memorandum and articles of association, the Trust is able to accept income and raise funds in furtherance of its objectives. However, the Department retains ownership of the ship and there is no agreement between the Department and the Charitable Trust which would give the Trust rights to the asset in order to raise funds for its restoration.

2.21 The Department told us that it is content that, for the time being, the terms of the memorandum and articles of association provide the Trust with sufficient rights to raise funds for the restoration of the vessel. This is despite the Department’s solicitors advising the Trust that there should be some form of lease or licence in place from the outset as it is important for the charitable trust to have an interest in the Nomadic so that it can justify the pursuit of its charitable objects.

2.22 We asked the Department if ownership was a pre-requisite to being able to access Lottery or other funding. The Department told us that in order for the Trust to be eligible for Heritage Lottery funding, it would need to be able to demonstrate that a transition is in place to eventually pass the ownership of the vessel over to the Trust.

2.23 Although it was a condition of DFP approval that the Nomadic should be

transferred to the Charitable Trust as soon as possible after the acquisition, the Department still retains ownership more than three years on. The Chair of the Trust considers that the Department has been right to retain ownership to date and should wait until the circumstances are right, which would include certainty of sufficient funding, prior to a transfer of ownership (see also paragraph 4.13). We recommend that the Department and the Trust establish a formal agreement for the timing and conditions for the transfer of ownership to the Trust.

Part Three: Costs of Acquisition, Transportation and Restoration



Part Three:

Costs of Acquisition, Transportation and Restoration

The costs of purchasing and transporting the Nomadic have exceeded estimates

- 3.1 In January 2006, the Department purchased the Nomadic at a cost of £263,000, against an estimated cost, including fees and insurance, of £228,000 (**Figure 2**).
- 3.2 The Department has subsequently incurred further costs of £319,000 to the end of December 2008 for transportation, associated costs and mooring in Belfast, compared with the business case estimate of £170,000.
- 3.3 The costs included in the Department's business case were based on a 2004 report. The costs were over-optimistic and did not include the full range of costs, for example Departmental staff costs, storage, legal and insurance costs.
- 3.4 It is estimated that the cost of restoring the ship to its original state will be in the region of £7 million. However a more accurate estimate will be available after the Conservation Management Plan has been completed (paragraph 1.5). The Trust aims to raise the funds to meet these costs from sources of public funding, other

Figure 2: The Cost of Purchase and Transportation of the SS Nomadic

	Expenditure Description	Business case	Actual
Purchase Costs	Purchase Price	£204,000	£171,000
	Fees	£24,000	£90,000
	Insurance	Not included	£2,000
		£228,000	£263,000
Transportation Costs	Transportation Fees	£170,000	£237,000
	Port & Berthing Fees	Not included	£49,000
	Insurance	Not included	£13,000
	Security	Not included	£1,000
	Laying up at Harland & Wolff	Not included	£15,000
	Towing of vessel	Not included	£4,000
		£170,000	£319,000
	Overall Total	£398,000	£582,000

Source: The Department

charitable funding and donations from private business and the public.

The Department has incurred further costs on the restoration and maintenance of the ship

- 3.5 Although the Department's plan has been to transfer the ship to the Trust to oversee and fund the restoration of the vessel, this has yet to happen. As a result, in the period to December 2008, the Department has incurred costs of £107,000 (**Figure 3**) on essential restorative maintenance work. No costs for this type of work were included in the business case.
- 3.6 We also found that the Department has provided further financial assistance of £224,000 to the Trust, in the form of ring-fenced grants for:
- project manager costs of £20,000;

- fundraising consultant funding of £120,000;
- maintenance and caretaking of £34,000; and
- maintenance of £50,000.

No audited annual accounts have yet been produced for the Trust.

The approved spending limit for the project was exceeded

- 3.7 The cost of purchasing and transportation of the Nomadic exceeded the approved spending limit of £400,000 by £182,000 (45 per cent), and in October 2006, the Department sought retrospective ministerial approval to increase the budget to £582,000. At the same time the Department also requested approval for £137,000 for essential restorative work and an additional contingency of £125,000 for other costs.

Figure 3: The Costs of Restoration

	Expenditure Description	Business case	Actual
Essential Restorative Costs	Cleaning & Repair	Not included	£65,000
	Inspection & Certification	Not included	£1,000
	Repair work by Harland & Wolff	Not included	£34,000
	Insurance	Not Included	£2,700
	Provisions for Certification & Gangway	Not included	£4,000
	Total	Nil	£106,700

Source: The Department

Part Three:

Costs of Acquisition, Transportation and Restoration

- 3.8 The Department and DFP told us that once the decision to purchase the ship was approved and taken, and the link with the Titanic Quarter development was established, the project became a mainstream regeneration matter. Both the Department and DFP considered that it could be taken forward within the urban regeneration remit and no longer needed to be considered novel or contentious. Therefore, provided expenditure was within delegated limits, there was no requirement to obtain further DFP approval.
- 3.9 The Department also told us that the expenditure of £107,000 for essential maintenance was a cost incurred to protect a Departmental asset and it plans to recoup this money from the Trust's restoration fund when the project is completed. However, we found that there is no formal loan agreement or repayment schedule in place between the Department and the Trust for the repayment of these costs. The Department informed us that it will now seek to put in place formal repayment arrangements.
- 3.10 The Trust has appointed a project manager from DFP's Central Procurement Directorate to manage the restoration project and oversee the production of a Conservation Management Plan. This was only done following an external recruitment exercise which failed to find a suitable candidate. The Department funded this post from January 2008 to May 2008, as the Trust was unable to meet this financial obligation (see paragraph 3.6). The Trust had asked DFP to waive its costs for professional fees as DFP's contribution to the full restoration project. However, the Department told us that DFP declined the Trust's request.
- 3.11 It is important that the Department closely monitors all expenditure to reduce the risk of breaching delegated spending limits.
- Competitive tendering guidance was not always followed when purchasing services for the Nomadic**
- 3.12 The purpose of competitive tendering and complying with DFP Central Procurement Directorate guidance should ensure that departments receive value for money from the services they purchase, are consistent in their approach to purchasing, and follow relevant EU Legislation.
- 3.13 While the Department has commissioned 15 different service providers, at a cost of £575,000 (excluding legal costs for the Department's solicitors), we found that it did not always follow DFP procurement guidance and best practice. This is demonstrated in the following examples shown in **Figure 4**.

Figure 4: Examples of Services Commissioned by DSD in relation to the Nomadic

Service and reason for procurement	Process	Compliance with guidance
<p>As it was deemed that the Departmental solicitors did not have sufficient experience of French practices to take forward the procurement process, a French legal team was engaged to act at the auction.</p>	<p>The Department received an initial quote of £17,000 for legal services in relation to the auction from solicitors who have been acting on its behalf on a range of regeneration initiatives.</p> <p>The legal costs were actually £24,000.</p>	<p>DfP procurement guidance for purchases between £10,000 and £30,000 requires four tenders.</p> <p>The Department told us that it had previously contracted a private sector firm to provide legal services in relation to Belfast City Centre. This was agreed with the Departmental Solicitor's Office and the contract was awarded by competitive tender administered by DfP Central Procurement Directorate.</p> <p>The purchase of the Nomadic was in connection to the promotion of Belfast City Centre and the conveyance was carried out by the French associate firm of the Department's Belfast legal advisers.</p>
<p>Commissioning of a solicitor to tender the transportation of the Nomadic to Belfast.</p> <p>The Department told us they did not have the expertise to make a decision on awarding the transportation contract. Therefore, it used the services of a private firm of solicitors to tender the contract.</p> <p>The Department has a long-term contract with this firm, using them for a range of services since 2004, including providing advice to the Department on the Belfast Regeneration Policy and master planning for the City Centre North West and North East Quarters and Victoria Square.</p>	<p>As the solicitors had a maritime lawyer within their practice, the Department decided to use them.</p>	<p>The Department did not contact DfP during this process to seek advice on the best way to proceed with the purchase of the service. In addition, it is unable to provide the total cost of the service provided by the solicitor. It is not possible therefore to determine if the contract complies with procurement guidance.</p>
<p>Transportation of the vessel from France to Belfast (cost £237,000 – see Figure 2).</p>	<p>The tender was advertised in the Official Journal of the European Union in March 2006 and six companies submitted tenders. Two companies eventually withdrew from the process, leaving four companies to submit bids.</p> <p>The successful company was awarded the contract because of its infrastructure in terms of tugs and barges and its extensive experience.</p>	<p>The contract was awarded without preparing and using a weighting and scoring framework to evaluate the bids.</p> <p>The Department told us that despite a number of tenders being received, only one firm could meet the timetable for the transportation of the Nomadic, as other contractors did not have barges available or had other logistical problems in meeting the summer 2006 timetable.</p> <p>Best practice would be that all the submitted tenders should have been evaluated using a weighting and scoring framework.</p>

Part Three:

Costs of Aquisition, Transportation and Restoration

<p>Economic appraisal on the future of the Nomadic.</p> <p>The Trust's Terms of Reference require the appraisal of options for the future of the vessel.</p>	<p>The contract was commissioned by the Trust; the appraisal cost £32,000.</p>	<p>The Department told us that they reviewed the process for letting the contract and is content that all proper procedures were adhered to.</p> <p>However, the Department was unable to provide us with evidence showing when each of the tenders was received, when the tenders were opened and who was present during the tender opening. To adopt these practices and retain evidence of them would accord with best practice and demonstrate openness and transparency.</p>
<p>Appointment of a fundraising consultant for the Trust. This post was to be funded by a grant from the Department.</p>	<p>The consultancy was advertised in local Northern Ireland newspapers. Despite trying to generate interest in the post only one tender application was received. The Trust awarded the contract to this firm at a cost of £60,000 a year. A further one per cent of funds raised was also payable when the targets of £1 million and £5 million were reached.</p>	<p>Trust records show that a trustee was tasked with completing an application to the Department for funding the post. Subsequently, it was this Trust member's company which successfully tendered for the post. The member in question was required to resign as a trustee on appointment of his company.</p> <p>The consultant subsequently informed us that he did not complete the application to the Department for the position of Fundraising Consultant; the application was completed and the process managed by the Trust's Treasurer. He added that he would request that any Trust records showing that he had been responsible for the application be amended.</p> <p>The Department told us that it was satisfied that the Trust's requirements for the fundraising consultant, set out in the tender documentation, were of a general fundraising consultancy commission related to the project and as such the trustee's company would not have had undue benefit from knowledge of the post. It also told us that the Trust's funding application named the Trust Chair as the project manager and the volunteer responsible for financial management as the main contact. The trustee's company's tender documentation declared his membership of the Trust as a potential conflict of interest.</p> <p>The Trust told us that it had identified the appointment of a professional fundraising consultant as a critical decision. While it was disappointed with the lack of interest in the advertised post, the one tender received was of a high standard and represented value for money. The Trust told us that it is happy with the performance of the consultant to date.</p>

3.14 Where a public body provides funding, either in full or in part, for the procurement of goods, services or works, it must ensure that the recipients comply with relevant domestic and EU legislation on procurement. This should be done through attaching conditions which require the application of competitive tendering unless there are overriding reasons why this would be inappropriate e.g. de-minimis levels or technical reasons. Reasons for non-compliance should be clearly documented and the papers are retained on file in accordance with the body's documentation retention policy.

3.15 Specifically, in relation to the Nomadic, the Department should ensure, through its representation and participation on the Trust board, that it can demonstrate that public money is allocated openly and fairly and in line with Departmental policies and procedures.

Raising the expected level of funds to renovate the Nomadic has proved to be a challenge for the Trust

3.16 In September 2007, the Trust appointed consultants to undertake an economic appraisal to evaluate options for the future of the Nomadic and assess the extent of refurbishment required. The appraisal analysed five possible options for the future of the ship:

- do nothing - leave Nomadic as it currently is;

- develop the Nomadic as a static, non-afloat (dry) attraction;
- develop the Nomadic as a static, afloat attraction (with two sub-options of restoring the ship with or without engines);
- develop the Nomadic as a mobile attraction, using modern repair techniques and machinery; and
- develop the Nomadic as a mobile attraction, using original equipment and original construction methods.

3.17 The appraisal identified the development of the ship as an afloat, static tourist attraction without engines as the preferred option. In November 2007, the trustees agreed to implement the preferred option, which had an estimated cost of £3.94 million capital with an ongoing revenue requirement, over a 10 year period, amounting to £2.77 million.

3.18 The appraisal also included an objective to raise £1 million by April 2008. The Trust's fundraising consultant was subsequently set fundraising targets of:

- £1 million by October 2008; and
- £5 million by October 2009.

The Department told us that, at January 2009, £1.37 million had been raised for the restoration of the vessel. We understand that this includes £0.35

Part Three:

Costs of Aquisition, Transportation and Restoration

million “in kind” representing the cost of repairs to Hamilton Graving Dock which Belfast Harbour Commissioners and Titanic Quarter Ltd are undertaking; £0.5 million funding from the Northern Ireland Tourist Board (yet to be confirmed); and £0.2 million from Ulster Garden Villages which is subject to match funding being obtained.

Part Four: Monitoring and reporting and the future of the Nomadic



Part Four:

Monitoring and reporting and the future of the Nomadic

Regular monitoring and reporting on progress is important to measure the success of the project

- 4.1 It is important that projects are managed with clearly defined and transparent targets to provide a robust and meaningful measure of the success of a project.
- 4.2 We found that the business case included monitoring arrangements, key performance indicators, and considered the management capabilities of the project delivery organisation (the Trust). For example, under the monitoring and evaluation section, Departmental staff were to monitor on a monthly or quarterly basis to:
- ensure that projects are being professionally delivered and the public money they receive is being used effectively;
 - ensure that projects are delivered in accordance with the conditions attached to their grant award; and
 - establish whether funded projects are on target to deliver the benefits that the Department hoped to achieve when it decided to fund them.
- 4.3 However, the Department was unable to provide any monitoring reports for the purchase and transportation phase of the project.
- 4.4 From September 2007 the Department transferred the monitoring and reporting responsibility to the fundraising consultants.

The Department told us that the consultants provide a monthly presentation to the Trust detailing what fundraising action has been taken and any funds that have been raised. The consultant is also responsible for providing the Trust's Steering Group with regular updates on performance. The Department told us that it is represented at meetings of the Trust and monitors the Trust's fundraising activities accordingly. This information is also reported to the Minister for Social Development.

- 4.5 The Chair of the Trust told us that he considers that the monitoring of the project by DSD has been comprehensive and consistent since the Trust was formed. He noted that reports are produced on all aspects of the project at the monthly meetings, at which there is a departmental representative (paragraph 2.18), and are fully debated with additional meetings for key issues.
- 4.6 This project has now progressed into the renovation and restoration stage which the Department had intended would be the responsibility of the Trust. Although the Department is not responsible for the restoration phase, having retained ownership of the vessel, it is monitoring progress. The Department told us that it is represented at meetings of the Trust Board and that senior officials have regularly met with the Trust Chairman to review progress, and have also reported progress to Ministers.
- 4.7 We recommend that the Department formally and regularly monitors the performance of the project in accordance

with the business case and reports progress to its Management Board.

There is a lack of clarity in the Department's commitment to return the vessel to auction if the Trust fails to make sufficient progress

- 4.8 The Department's business case stated that it intended to transfer the Nomadic to the Trust and that if sufficient progress had not been made in moving forward the restoration project within 18 months, the vessel would be returned to auction.
- 4.9 However, the start and end point of the 18 month period have been open to interpretation:
- 18 months from the **date of purchase** would have required a decision by June 2007 on disposal of the vessel;
 - 18 months from the **date of the creation of the Trust** would have required a decision by April 2008 on disposal of the ship; and
 - 18 months from the **date of the Nomadic being transferred to the Trust** will require a decision on the disposal of the ship at some future date as it has not yet been transferred.
- 4.10 The Department told us that it considers that the 18 month period started in October 2006 when the Trust was formed. This would mean that a determination on whether or not sufficient progress had been made was due in April 2008. In its view the vessel being certified as suitable for

public opening, obtaining the appropriate insurance, and opening to the public between April and September 2007, was a remarkable achievement by the Trust and demonstrated sufficient progress and as a result warranted the retention of the vessel. However, there is no evidence that the Department had clarified what was meant by "sufficient progress", as requested by DFP when approving the project in January 2006 (paragraph 2.10).

The Trust has made some progress against the targets set

- 4.11 In November 2007, the fundraising consultant identified a number of targets and specific document requirements for the restoration project in a draft Project Initiation Document⁵. Progress against these targets is set out in **Figure 5**.
- 4.12 We note that the full specification for the development and cost of restoration has yet to be achieved. Despite this the Department has obtained ministerial approval to retain ownership of the Nomadic for a further 18 months. The Department also told us that, having reviewed the DFP conditions for approving the Nomadic Business Case (see paragraph 2.10), it has concluded that there was no requirement to seek fresh approval from DFP to extend the period of the Department's ownership of the vessel beyond the initial 18 month period. However, it has written to DFP to advise on the current position on ownership.

⁵ According to the Office of Government Commerce the Project Initiation Document defines all major aspects of the project and forms the basis for its management and the assessment of overall success. It has two primary uses: to ensure that the project has a complete and sound basis before there is any major commitment to the project; and to act as a base document against which the project can assess progress, change management issues and ongoing viability questions.

Part Four:

Monitoring and reporting and the future of the Nomadic

Figure 5: Progress against targets

Requirement	Expected date	Actual date
Trust to attain charitable status	December 2007	July 2008
Initial evaluation plan	January 2008	The Department told us that this plan was completed by January 2008 and has formed the basis of fundraising applications developed thereafter.
Funding, fundraising and sponsorship plan	January 2008	Provided to the Trust in November 2007 as part of the Project Initiation Document and signed-off by the Trust Chair in February 2008.
Full specification for the development and cost of restoration	March 2008	Yet to be achieved
Stakeholder management strategy	January 2008	In the Department's view this is an integral part of the Project Initiation Document; stakeholder analysis and follow up is reported on at each Trust meeting since the appointment of the fundraising consultant.

Source: Spark Consulting Project Initiation Document

4.13 The Chair of the Trust has indicated that, in his view it would be appropriate for the Department to retain ownership of the vessel until the Trust has developed permanent structures for managing the restoration, has the required funding in place, has a clearly defined vision for the future in place and can manage the vessel as a historic ship and visitor attraction in perpetuity. He also considers that the Trust is not currently in a position to manage the vessel due to the limited resources it has available.

4.14 The Chair of the Trust also told us that progress against targets has been good given the financial constraints within which

the project has had to operate. In his view the important fact is that the project is still on target to meet the date for completion provided that the necessary funding can be secured in the next 6 to 9 months- all other planning aspects are in place and funding success is now the key variable.

A post-project evaluation has yet to be undertaken to determine the effectiveness of the project

4.15 Post-project evaluation provides an opportunity to assess if the benefits projected in the business case have been achieved and to identify lessons learned to

assist in future projects. The business case for the acquisition of the Nomadic stated that the project would be subject to a post-completion evaluation as soon as possible, or around three years after the completion of phase 1 of the project, i.e. its acquisition and return to Belfast. The Department told us that it planned to undertake the post-completion evaluation in June 2008 but this has now been postponed and will be completed by October 2009.

The business case included Key Performance Indicators but it is too early to assess performance

4.16 The business case for the purchase and transportation of the Nomadic included key performance indicators. These were to:

- enhance civic pride;
- attract large footfalls;
- contribute to Belfast's regeneration; and
- secure agreement and funding on phase II (the restoration project).

It will not be possible to assess performance against these until the restoration of the Nomadic has been completed. However, the Department has published information on the progress of the project and the Nomadic has been opened to the public on a number of occasions.

4.17 Following the purchase of the vessel, the Department actively publicised information

on the Nomadic project and there was significant media coverage of the return of the vessel to Belfast in June 2006. In November 2007, the Trust employed the services of a public relations expert to manage reporting to the public. The Trust has continued to publish information on the progress of the repair and restoration project.

4.18 The Trust, with the Department's agreement, opened the ship to the public between late May and September 2007. With minimal promotion of the event, the ship attracted 4,000 visitors in the opening week, with a total of 17,000 visitors over the four month period.

4.19 The Trust evaluated the possibility of temporarily re-opening the ship in summer 2008 and conducted a tender and costing process. However, the reports concluded that the opening would not be financially viable and the Trust decided not to proceed with opening the vessel to the public.

4.20 The Department should encourage the Charitable Trust to continue evaluating the costs and benefits of opening the Nomadic to the public in advance of completing the full renovation and determine if further openings will generate value for money. It is also important that clear targets and key milestones are set for the project and that these, and the risks to their achievement, are actively monitored by the Department to ensure that progress is maintained and the project is successfully implemented.

Part Four:

Monitoring and reporting and the future of the Nomadic

The Trust is developing a project plan for the restoration of the Nomadic

- 4.21 The Trust has stated that it is confident of reaching its objective of having the ship operating as a static floating visitor attraction for the 2011 centenary of its launch. This will be part of a major tourist attraction built around the story of the Titanic's heritage in Northern Ireland. The Nomadic would move from its current berth in Barnett's Dock to Hamilton Graving Dock in 2009, after the dock has been refurbished.
- 4.22 To achieve its goal, the Trust has appointed consultants who are currently drawing up a Conservation Management Plan. This is essential to enable the Trust to apply for Heritage Lottery funding to pay for the full restoration of the vessel.
- 4.23 The Trust's action plan for the restoration phase indicates that work is to commence December 2009 and is to be completed ahead of the centenary celebrations in 2011.
- 4.24 This will be a challenging target for the Trust. In view of the delays in the project to date, for example in achieving charitable status for the Trust, the low levels of funds raised and the development of the capacity of the Trust to manage the project, it is vital that key milestones for the delivery of the project are set. It is also essential that the Trust achieves these milestones as further delay is likely to lead to failure to meet the key target date of 2011.
- 4.25 The Department and Trust envisage that the renovation of the Nomadic will enhance the Titanic Signature Project, which envisages the construction of an iconic building located at the head of the Titanic and Olympic slipways in the heart of Titanic Quarter. The project aims to have the building as a landmark tourism, leisure and cultural facility, over five storeys high, and containing five themed exhibition galleries that will tell the story of the Titanic and the wider story of Belfast's industrial, shipbuilding and maritime history. Work will commence in 2009 to ensure completion for the centenary year of the Titanic's sinking in 2012.
- 4.26 The Titanic Signature Project aims to attract 400,000 visitors a year to the Titanic Quarter. It is important that the Department and the Trust maximise the opportunity that this presents to attract "large footfalls" to the Nomadic (paragraph 4.16). This will require the Department and Trust to work closely with the Northern Ireland Tourist Board and other government departments and agencies leading the Signature Project to ensure that the Nomadic is intrinsically linked to the overarching Titanic project.

Appendix One: (paragraph 1.1)

History of the SS Nomadic

The SS Nomadic was built in 1911 for White Star Line by Harland & Wolff shipyard in Belfast to serve as a passenger tender to 1st and 2nd class passengers of the Olympic class mail steamers.

The ship carried passengers from Cherbourg to the Olympic, and in April 1912 it carried 172 passengers and luggage to the Titanic.

Following the outbreak of the First World War, the SS Nomadic was requisitioned by the French Navy, who used it to transfer American troops from ship to shore.

At the end of the First World War, it was returned to normal service, serving larger liners that called at Cherbourg.

In 1934 the ship was sold to Société Cherbourgeoise de Sauvetage et de Ramorquage and was renamed 'Ingenieur Minard'.

In 1940, the ship was requisitioned by the British Government.

In 1945, at the end of the Second World War, the ship was to be returned to Cherbourg to be sold for scrapping. However it underwent repairs before returning to serve trans-Atlantic liners.

November 1968 saw the ship used for its original purpose for the last time, and in 1969 it was purchased by a French business man, who intended to renovate the ship and develop it as a floating restaurant.

The ship was opened as a restaurant on the Seine in 1977.

In 1999, the ship lost its licence and was seized by the Paris Harbour Authorities. It was removed to a dry dock berth in Le Havre.

Appendix Two: (paragraph 1.13)

The merchant schooner 'The Result'

In our report, *Trading and Other Accounts* (1974-75), we first reported on the Ulster Folk and Transport Museum's purchase of the British merchant schooner, 'The Result' in 1970. It was described as "a vessel of considerable importance illustrating an important phase of British merchant shipping history".

The museum paid £6,000 for the vessel and has continued to spend money on de-scaling, re-painting and other recommended conservation. However, our 1989 report, *Economy, Efficiency and Effectiveness Examinations of Certain Matters- Department of Education: Management of the Collections held by the Ulster Museum and Ulster Folk and Transport Museum* (HC 328, May 1989), recorded that the vessel had deteriorated badly since it was moved to the museum and that until design work was commissioned to deal with the long-term accommodation of the vessel, it would not be possible to provide estimates of the cost of its restoration or display.

Our 2006 report, *Collections Management in the National Museums and Galleries of Northern Ireland* (HC 1130, June 2006), noted that the Museum had taken expert conservation advice from the Head of Ship-keeping, Industrial and Land Transport Conservation, National Museums Liverpool in respect of the storage of the Result. This advice was implemented with the fitting of a high quality purpose made awning. 'The Result' is protected from the elements in a manner appropriate to a vessel of this size.

We also recorded that it is proposed that the longer-term display of the ship will be fully rigged but exhibited out of the water; this will require a detailed conservation plan to be developed aligned to the exhibition.

The report was considered by the Public Accounts Committee at Westminster. The Committee's subsequent report (HC 109, December 2006), highlighted the importance of subjecting investment decisions to the well established principles of economic appraisal. The Committee concluded that economic appraisal is not an option; it is always an essential part of good finance management and it is vital to decision-making and accountability. In the case of 'The Result', the Committee noted that, despite being purchased 36 years ago and being one of 46 vessels comprising the UK's core collection of historic vessels, it has never been fully restored. Instead it remains under awning on dry land, albeit refurbished to a state that ensures that its long-term preservation remains an option.

NIAO Reports 2008 - 2009

Title	HC/NIA No.	Date Published
2008		
Social Security Benefit Fraud and Error	NIA 73/07-08	23 January 2008
Absenteeism in Northern Ireland Councils 2006-07	–	30 January 2008
Electronic Service Delivery within NI Government Departments	NIA 97/07-08	5 March 2008
Northern Ireland Tourist Board – Contract to Manage the Trading Activities of Rural Cottage Holidays Limited	NIA 113/07-08	28 March 2008
Hospitality Association of Northern Ireland: A Case Study in Financial Management and the Public Appointment Process	NIA 117/07-08	15 April 2008
Transforming Emergency Care in Northern Ireland	NIA 126/07-08	23 April 2008
Management of Sickness Absence in the Northern Ireland Civil Service	NIA 132/07-08	22 May 2008
The Exercise by Local Government Auditors of their Functions	–	12 June 2008
Transforming Land Registers: The LandWeb Project	NIA 168/07-08	18 June 2008
Warm Homes: Tackling Fuel Poverty	NIA 178/07-08	23 June 2008
Financial Auditing and Reporting: 2006-07	NIA 193/07-08	2 July 2008
General Report by the Comptroller and Auditor General		
Brangam Bagnall & Co Legal Practitioner Fraud Perpetrated against the Health & Personal Social Services	NIA 195/07-08	4 July 2008
Shared Services for Efficiency – A Progress Report	NIA 206/07-08	24 July 2008
Delivering Pathology Services: The PFI Laboratory and Pharmacy Centre at Altnagelvin	NIA 9/08-09	3 September 2008
Irish Sport Horse Genetic Testing Unit Ltd: Transfer and Disposal of Assets	NIA 10/08-09	10 September 2008
The Performance of the Health Service in Northern Ireland	NIA 18/08-09	1 October 2008
Road Openings by Utilities: Follow-up to Recommendations of the Public Accounts Committee	NIA 19/08-09	15 October 2008
Internal Fraud in the Sports Institute for Northern Ireland/ Development of Ballycastle and Rathlin Harbours	NIA 49/08-09	19 November 2008
Contracting for Legal Services in the Health and Social Care Sector	–	4 December 2008

2009

Obesity and Type 2 Diabetes in Northern Ireland	NIA 73/08-09	14 January 2009
Public Service Agreements – Measuring Performance	NIA 79/08-09	11 February 2009
Review of Assistance to Valence Technology: A Case Study on Inward Investment	NIA 86/08-09	25 February 2009
The Control of Bovine Tuberculosis in Northern Ireland	NIA 92/08-09	18 March 2009
Review of Financial Management in the Further Education Sector in Northern Ireland from 1998 to 2007/ Governance Examination of Fermanagh College of Further and Higher Education	NIA 98/08-09	25 March 2009
The Investigation of Suspected Contractor Fraud	NIA103/08-09	29 April 2009
The Management of Social Housing Rent Collection and Arrears	NIA 104/08-09	6 May 2009
Review of New Deal 25+	NIA111/08-09	13 May 2009
Financial Auditing and Reporting 2007-08	NIA 115/08-09	20 May 2009
General Report on the Health and Social Care Sector in Northern Ireland 2008	NIA 132/08-09	10 June 2009
The Administration and Management of the Disability Living Allowance Reconsideration and Appeals Process	NIA 116/08-09	17 June 2009
The Pre-School Education Expansion Programme	NIA 133/08-09	19 June 2009







information & publishing solutions

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

Online

www.tsoshop.co.uk

Mail, Telephone, Fax & E-mail

TSO

PO Box 29, Norwich, NR3 1GN

Telephone orders/General enquiries: 0870 600 5522

Fax orders: 0870 600 5533

E-mail: customer.services@tso.co.uk

Textphone 0870 240 3701

TSO@Blackwell and other Accredited Agents

Customers can also order publications from:

TSO Ireland

16 Arthur Street, Belfast BT1 4GD

Tel 028 9023 8451 Fax 028 9023 5401

ISBN 978-0-337-09459-0



9 780337 094590