

Belfast Education and Library Board

Annual Report

08-09



BELFAST EDUCATION AND LIBRARY BOARD

Belfast Education and Library Board's Annual Report and Accounts
For the year ended 31 March 2009

Laid before the Northern Ireland Assembly under
Article 38 (2) of the Education and Libraries (Northern Ireland) Order 2003
by the Belfast Education and Library Board

25 January 2010

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BELFAST EDUCATION AND LIBRARY BOARD

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BELFAST EDUCATION AND LIBRARY BOARD

CHAIRPERSON'S AND CHIEF EXECUTIVE'S STATEMENT

The past year has been a truly momentous one for the Belfast Education and Library Board (BELB). In March 2008, the board signed a historic strategic partnering agreement with AmeyFMP to modernise many of the schools, libraries and youth clubs in the city. This ambitious partnership, Northern Ireland's largest Public Private Partnership (PPP) project, will transform the controlled schools estate in Belfast over the course of the next 10 years.

We are delighted that this transformation began almost as soon as the ink was dry on the contract and for the first time in the history of this city, seven schools are currently under construction. The first of these, Orangefield Primary School, will be completed in May, just 14 months after construction began. The other six schools, Belfast Model School for Girls, Belfast Boys' Model, Grosvenor Grammar School, Ashfield Girls' School, Ravenscroft Nursery School and Glendhu Nursery School, will all be completed within the next financial year.

As the strategic partnership marks the beginning of a new era for the BELB, another era came to an end in March 2009. The move towards the implementation of Education and Skills Authority (ESA) was again postponed, however the establishment of the Northern Ireland Library Authority (NILA) did go ahead, meaning that the board is no longer responsible for the provision of public library services in the city. We would like to thank all the staff throughout the library service in the city for the tremendous and valuable work they have carried out on behalf of the people of Belfast since the board was formed in 1973. No doubt they will continue with the same dedication, enthusiasm and expertise under the NILA umbrella.

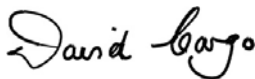
After a number of delays, the move towards ESA is now gathering momentum. The implementation date has been set for January 1 2010 and the first phase of legislation is currently under Assembly scrutiny. It appears then, that we have just completed the final full year of work of the Belfast Education and Library Board, and it has been one of the most satisfying and productive in its 36-year history.

Whilst the focus of the strategic partnership is on the modernisation of the Belfast controlled schools estate, libraries and youth clubs, this report demonstrates the wide-ranging and diverse areas of work that board officers and members do on a daily basis to support the work of Principals, teachers, non-teaching staff, governors, parents, pupils and young people in our schools, youth clubs and libraries. Yet again, the board has carried out this work against a backdrop of increased pressures on spending. Board members have again been tasked over the last 12 months with making difficult decisions, and we would like to thank them for their expertise and knowledge, and for the manner in which they carry out this task.

We commend this report to you.



Jim Rodgers, Chairperson



David Cargo, Chief Executive

BELFAST EDUCATION AND LIBRARY BOARD

DIRECTORS' REPORT

Background Information

The Belfast Education and Library Board (hereinafter referred to as 'the Board') is an executive non-departmental public body sponsored by the Department of Education, the Department of Culture, Arts and Leisure (until 31 March 2009) and the Department for Employment and Learning.

Principal Activity

The Board's principal functions are the provision of education, library and youth services to the Belfast City Council area. The provision of public library services transferred to Libraries NI on 1 April 2009.

Format of Accounts

These accounts have been prepared in a form directed by the Departments with the consent of the Department of Finance and Personnel in accordance with Article 12 of the Education and Libraries (NI) Order 2003.

Pension Accounting Policy

Pension liabilities are treated in the accounts in accordance with note 1.7 of the Statement of Accounting Policies.

Auditor Details

The Auditor is the Comptroller and Auditor General, Northern Ireland Audit Office, 106 University Street, Belfast, BT7 1EU.

COST OF AUDIT	£000
Audit Services (notional cost)	43
Further Assurance Services	-
Tax Services	-
Other Services	-

The services provided relate to the statutory audit of the financial statements.
There were no non-audit services provided by the Auditor.

The Board confirms that:

- So far as the Accounting Officer is aware, there is no relevant audit information of which the Board's auditors are unaware, and
- The Accounting Officer has taken all steps that he ought to have taken to make himself aware of any relevant audit information and to establish that the Board's auditors are aware of the information

Chairperson and Chief Executive

Jim Rodgers served as Chairperson for the year and David Cargo served as Chief Executive.

BELFAST EDUCATION AND LIBRARY BOARD

BELB Corporate Governance Arrangements

The Board, through its committees, maintains and reviews the system of risk management, internal control and governance within the organisation by continually monitoring the service being provided to customers to ensure it meets objectives set in the respective departmental plans. Updates on plans are provided to relevant committees on a regular basis. The chairperson of the audit and risk management committee reports to the Board as a whole on audit activity including risk management on a regular basis.

The Board has complied with the terms of the current relevant Dear Accounting Officer Letters (DAO's) issued by the Department of Finance and Personnel. In particular, grant and grant in aid received from the Departments has been used for the purposes intended; there was no novel or contentious expenditure for which the Department's or/and DFP's approval was not obtained; and all other financial transactions conformed to the authorities which governed them, including delegated authority to commit or incur expenditure and approvals sought from the relevant Department where required.

Registers of Board members and key staff interests have been established and are updated regularly. Conflicts of interest relating to Board members and key staff, actual or potential, were appropriately managed and controlled. A code of practice for Board members and a code of conduct for staff have been established and circulated to all relevant parties and are published on the Board's web and intranet site.

An anti-fraud policy and fraud response plan has been developed, updated, implemented and communicated to all officers, schools and key contractors/suppliers. All suspected and proven frauds have been notified to the relevant departments and other parties in accordance with agreed procedures and there are no suspected frauds that have not yet been notified.

Complaints procedures for students, staff and the general public have been developed and implemented, including facilities under Whistleblowing arrangements to complain direct to outside agencies and sponsoring departments.

Performance was monitored against both business objectives and the effectiveness of internal control arrangements. Throughout the 12 months ended 31 March 2009, internal control was adequate to provide reasonable assurance of:

- effective and efficient operations;
- integrity and accuracy of management information;
- the safeguarding of assets; and
- compliance with laws and regulations.

The Board via the audit and risk management committee receives periodic reports concerning risk management, internal control and governance. There is a minimum of four audit and risk management committee meetings a year. Representatives of the Northern Ireland Audit Office (NIAO) and Department of Education (DE) are invited to attend the meetings and outline for the committee their main findings and recommendations from their audits of the annual accounts and value for money reviews. The Board has an internal audit unit, which operates to the Government Internal Audit Standards defined by HM Treasury. Internal audit submits regular reports to the audit and risk management committee, including the head of internal audit's opinion on the adequacy and effectiveness of the Board's system of risk management, internal control and governance together with recommendations for improvement.

BELFAST EDUCATION AND LIBRARY BOARD

Corporate governance - Board Members

The following served as Board members during the year:

Councillor Jim Rodgers (Chairperson)
Mr Gerry Carson (Vice-Chairperson)
Councillor Tim Attwood
Councillor David Browne
Councillor Pat Convery
Councillor Tierna Cunningham
Mr Roger Dixon
Councillor Diane Dodds
Mrs Patricia Feeney
Mrs Rosemary Frawley
Mr Brian Gibson
Reverend Norman Hamilton
Councillor Tom Hartley
Councillor Maire Hendron
Mr Brendan Henry
Councillor Danny Lavery
Mrs Pauline Leeson
Mrs Dinah MacManus
Mr John MacVicar
Councillor Nelson McCausland
Mr Michael McClean
Mrs Siobhan McIntaggart
Very Reverend Dr Houston McKelvey (resigned 2/10/08)
Miss Carmel McKinney
Mr Gerry McMahan
Councillor Marie Moore (deceased March 2009)
Councillor Cathal Mullaghan
Miss Rosemary Rainey
Councillor David Rodway
Mr Sam Skillen
Mrs Hilary Sloan
Councillor Bob Stoker
Mr Alex Thompson
Ms Selina Yu
Rev John McDowell (appointed 12/12/08)

Company Directorships and Other Significant Interests

A register of members' interests is available and can be inspected on application to the Chief Executive's office.

BELFAST EDUCATION AND LIBRARY BOARD

MANAGEMENT COMMENTARY

The Board publishes an annual report of its activities including a full account of the development and performance of the Board during the financial year. This report is available on the Board's web site at www.belb.org.uk

Operating Results for the Year

The net operating cost for the Board is £315,776,977 after charging cost of capital and notional costs of £18,442,633.

Financial Performance and Outlook

The Board began the financial year with a particularly constrained budget position. During the year the board worked closely with budget holders and with the Department of Education to restrict expenditure and to secure additional funding. It is pleasing to note that the final outturn was within budget.

Pupil numbers in Belfast are still falling year on year and the Board faces significant budgetary pressure in both its school and centre budgets. In delivering the 2008/09 performance and in planning for 2009/10, the Board has once again made significant efforts to avoid any material impact on front line services. The Board works on an ongoing basis with schools to ensure that a robust and deliverable sustainability or recovery plan is put in place for those schools that are in a deficit position.

Future Developments

Organisational structures and planning

From 1 January 2010 a new Education and Skills Authority (ESA) will take over the functions currently carried out by the Education and Library Boards and a number of the education stakeholder organisations.

The Board had a corporate plan in place for the period up to 31 March 2009. The operational aspects of the plan are routinely managed through the Resource Allocation Plans (RAPs) that are submitted to the sponsoring departments at three times during the year.

Strategic Partnership

The Board entered into a PPP contract, in the form of a strategic partnership, with Amey FMP on 10 March 2008, to regenerate the schools', library and youth service estate in the BELB area. The contract is initially for 7 years and the Board has the option to extend for a further 3 years subject to satisfactory performance by the strategic partner.

The first phase, a £110m PFI contract to replace five of the Board's largest schools (Grosvenor Grammar, Boys Model, Girls Model, Ashfield Girls and Orangefield Primary School) started on site immediately on 10 March 2008 and all are fully on programme with Orangefield Primary School opening on 18 May 2009.

In the year since signing the strategic partnership agreement construction has also commenced on conventionally funded projects for the provision of new school buildings for Ravenscroft and Glendhu nursery schools and provision of a new home economics block for Ashfield Boys. Economic appraisals have been completed for Glenwood and Strandtown Primary Schools and are under review by DE.

The strategic partner has also commenced design development on projects for the provision of new school buildings for Taughmonagh and Springhill Primary Schools. The economic appraisal for the Central Library project was completed and submitted to DCAL on 31 March 2009.

BELFAST EDUCATION AND LIBRARY BOARD

The annual review of the strategic partnership was undertaken and a positive report was presented to the Strategic Partnering Board (SPB) on 10 March 2009. The BELB strategic partnership has been awarded Demonstration Status for Procurement & Integration and Client Leadership by Constructing Excellence NI.

Important Events Occurring After the Year End

Responsibility for public libraries transferred to the Libraries NI on 1 April 2009.

Castle High School and Suffolk Primary School are due to close in August 2009.

Other than the matter noted in note 29 in the accounts regarding job evaluation, there have been no significant events since the year end that would affect these accounts.

Equality Statement

The Board in carrying out its functions has a statutory responsibility, to have due regard to the need to promote equality of opportunity:-

- Between persons of different religious belief, political opinion, racial group, age, marital status or sexual orientation;
- Between men and women generally;
- Between persons with disability and persons without; and,
- Between persons with dependants and persons without.

In addition, without prejudice to the above obligation, the Belfast Board should also in carrying out its functions, have regard to the desirability of promoting good relations between persons of different religious belief, political opinion or racial group.

Employee Involvement

During the year the policy of providing employees with information about the Board has been continued through regular distribution of circulars. Regular meetings are held between staff at different levels to allow a free flow of information and ideas.

Disabled Employees

The Board actively encourages applications for employment from disabled persons where the requirements of the job may be adequately performed by a disabled person.

Where existing employees become disabled it is the Board's policy wherever possible to provide continuous employment under normal terms and conditions and to provide training and career development and promotion where appropriate.

BELFAST EDUCATION AND LIBRARY BOARD

Payments to Suppliers

Public Sector Payment Policy – Measure of compliance

The Government requires that the Board pays its trade creditors in accordance with the Better Payment Practice Code and Government Accounting Rules. The Board's payment policy is consistent with the Better Payment Practice Code and Government Accounting Rules and unless otherwise stated in the contract, payment is due within 30 days of the receipt of the goods and services, or presentation of a valid invoice or similar demand, whichever is later. The measure of compliance is:

	Based on Invoice Date	
	Number	£000
Total bills paid	91,563	77,940
Total bills paid within target	71,463	73,429
% of bills paid within target	78	94

During the year the Board paid £4,321 interest charges in relation to late payment of invoices (including £4,180 to government bodies).

Charitable Donations

During the year the Board made no donations for charitable or political purposes.

Sickness Absence Information

Statistics provided by the Department of Education show an average sickness per teacher of 8 days per year in the board area based on the period September 2007 to November 2008.

The average sickness for non teaching staff employed by the board is 9 days per employee for the period April 2008 to March 2009.

BELFAST EDUCATION AND LIBRARY BOARD

KEY PERFORMANCE INDICATORS

ELB SMART Targets 08/09	Progress/ Reason for Slippage
<p>Additional provision of support and opportunities for continued professional development that meets the identified training needs of teachers and school governors</p> <ul style="list-style-type: none"> • Completion of training needs audits of all schools in the BELB area by September 2008. • Delivery, by March 2009, of support and training to all schools in line with the training needs audits of schools. <p>By March 2009, provide evaluative information that shows 95% of participants (teachers and governors) rating CASS-secured training as satisfactory or better.</p>	<p align="center">Achieved</p> <p align="center">Achieved</p> <p align="center">Achieved</p>
<p>ELBs to comply with statutory duties as set out in the Education Order (NI) 1996 SENDO (NI) 2005.</p> <ul style="list-style-type: none"> • Statutory assessment and review processes to be completed within the time frames set out in the SEN Code of Practice and the Supplement, subject to permitted exceptions. • The Board should ensure that arrangements for necessary training of teachers and classroom assistants are in place when a school is named in a statement 	<p align="center">Achieved</p> <p align="center">Substantially achieved</p>
<p>Actively engage with ESAIT on convergence activity and support in preparing for the future.</p> <ul style="list-style-type: none"> • Active engagement with Convergence Boards, when established. Implementation of agreed convergence actions. • Provision of timely and accurate information to support the establishment of ESA. • Facilitating the release of staff to participate in workshops, project teams, project assurance groups and working groups where appropriate. • Chief Executives have clear lines of communication for staff to enable information to be disseminated and staff queries to be addressed. 	<p align="center">On track for achievement</p> <p align="center">On track for achievement</p> <p align="center">Achieved</p> <p align="center">Achieved</p>
<p>ELBs to monitor and control finances in order to ensure efficient and effective utilisation of resources.</p>	

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BELFAST EDUCATION AND LIBRARY BOARD

ELB SMART Targets 08/09	Progress/ Reason for Slippage
<ul style="list-style-type: none"> To contain expenditure within agreed budget allocation within existing control frameworks. By 31 March 2009 have increased the % invoices received and paid within 30 days to 85%. 	<p>Achieved</p> <p>78% on number of invoices; 94% on value of invoices.</p>
<p>Positive contribution to the establishment of Education Infrastructure and Procurement Service (EIPS)</p> <ul style="list-style-type: none"> Provision of timely and accurate information to inform convergence actions. 	<p>On track for achievement</p>
<p>Implementation of revised curriculum - CASS to deliver programme of teacher training to support curriculum implementation.</p> <ul style="list-style-type: none"> By the end of August 2008 CASS to deliver remaining 25% of the 2007/08 academic year training programme for the revised curriculum for those teachers in Years 2, 6, 9 and 12. By end March 2009 CASS to deliver 75% of the 2008/09 training programme for the revised curriculum for those teachers in Years 3, 4, 7 and 10. 	<p>Achieved</p>
<p>Implementation of the Entitlement Framework (EF) - ELBs to support schools as they increase the range of courses (including applied) offered, in preparation for the implementation of the full EF in September 2009</p> <ul style="list-style-type: none"> In conjunction with other school managing authorities, draw up and deliver on an agreed Action Plan for 08/09 with SMART targets to ensure high quality and consistent support is available to all schools to assist them to deliver the full EF by September 2009. The targets should include support for the development of collaborative arrangements aimed at increasing the curricular offer in line with DE's stated priorities. 	<p>Achieved</p>

BELFAST EDUCATION AND LIBRARY BOARD

REMUNERATION REPORT

Board Members

The Chairperson of the Board is paid by the Board for duties carried out as Chairperson at a rate and on such conditions as determined by the Department of Education, with the approval of the Department of Finance and Personnel. The Board makes payments to Board members in relation to their functions as members, at such rates and on such conditions as determined by the Department of Education. Board members also receive travelling and subsistence allowances for expenditure incurred, at such rates and on such conditions as determined by the Board, subject to the approval of the Department of Education. No Board members receive or make pension contributions through their role as a Board member.

Chief Executive and Second Tier Officers

The remuneration of the Chief Executive and second tier officers is performance based. The Board Chairperson, with the Remuneration Committee of the Board, determines the performance of the Chief Executive, which is then subject to the approval of the Department of Education. The Chief Executive determines the performance of the second tier officers in accordance with an agreed performance related pay scheme. The Senior Management Pay Review Panel submits to the Department a recommendation on the appropriate percentage ceiling for performance related uplifts having regard to relevant information and other factors including pay movements in the public and private sectors and patterns of recruitment. The Department of Education considers the advice of the panel and determines the overall maximum percentage uplift to be applied.

Remuneration Committee Members

April 2008 – March 2009

Councillor Jim Rodgers
Mr Gerry Carson
Mr Roger Dixon
Mr Brian Gibson
Mr Brendan Henry
Miss Carmel McKinney
Mrs Hilary Sloan

Service Contracts

Officer appointments are in accordance with the Joint Negotiating Council (JNC) for the Education and Library Boards terms and conditions and in particular are in accordance with the Staff Commission for Education and Library Boards Code of Procedures on Recruitment and Selection.

Unless otherwise stated overleaf, the officers covered by this report hold appointments until their retirement. The normal period of notice is 3 months. Policy on termination payments in relation to premature retirement is in accordance with Local Government Regulations and the redundancy provisions.

Salary including Allowances

Salary is based on actual salary earned for the year. It includes gross salary, performance pay and taxable travel payments but excludes employer's costs.

Benefits in Kind

Senior post holders receive no non-cash benefits (benefits in kind).

BELFAST EDUCATION AND LIBRARY BOARD

EMOLUMENTS OF SENIOR POST HOLDERS AND MEMBERS (AUDITED)

SENIOR POST HOLDERS

	Salary inc allowance 2008/09 £000s	Benefits in kind 2008/09 (to nearest £100)	Salary inc allowance 2007/08 £000s	Benefits in kind 2007/08 (to nearest £100)	Total value of accrued pension and lump sum at 65 at 31/03/09 £000s	Real increase in pension and lump sum at 65 £000s	CETV at 31/03/09 £000s	CETV at 31/03/08 £000s	Real increase in CETV £000s
Mr D Cargo <i>Chief Executive</i>	110-115	-	90-95	-	170-175	17.5-20.0	1,032	854	141-142
Mrs P Mellon <i>Chief Administrative Officer</i>	75-80	-	70-75	-	80-85	7.5-10.0	298	243	42-43
Mr G McGuinness <i>Senior Education Officer</i>	70-75	-	65-70	-	115-120	10.0-12.5	692	572	93-94
Mr D Megaughin <i>Chief Finance Officer</i>	85-90	-	80-85	-	90-95	2.5-5.0	489	434	33-34
Mrs K McCloskey <i>Chief librarian (retired 31 March 2009)</i>	70-75	-	65-70	-	115-120	10.0-12.5	719	598	96-97
Mr T Hesketh <i>Director RTU</i>	80-85	-	75-80	-	115-120	5.0-7.5	638	564	50-51
Mr C McCrossan <i>PPP Director (until 31 March 2008)</i>	-	-	60-65	-	-	-	-	94	-

**BELFAST EDUCATION AND LIBRARY BOARD
ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2009**

Cash Equivalent Transfer Values (CETV's)

The factors used in calculating CETV's have been updated by the Government Actuary from 1 October 2008. The CETV amounts at 31 March 2008 have therefore been recalculated upon instruction from DFP to give more meaningful comparisons with this year's figures. The inflation rate used in this year's calculation is 5%. CETV's are calculated within the guidelines and framework prescribed by the Institute and Faculty of Actuaries and do not take account of any actual or potential reduction to benefits resulting from Lifetime Allowance Tax which may be due when pension benefits are drawn.

Redundancy Compensation

The chief librarian post became redundant on 31 March 2009 as a result of the establishment of Libraries NI. The chief librarian received immediate release of her pension and associated lump sum plus a gross redundancy compensation payment of £140-£145k.

EMOLUMENTS OF SENIOR POST HOLDERS AND MEMBERS (AUDITED)

Board Members

The total emoluments (incl. honoraria) of the Chairperson serving during the year was £9,999 (2008 - £9,604).

The highest payment for any other Board member was £3,817 (2008 - £3,038).

The aggregate amount of Board members' emoluments was £42,906 (2008 - £31,487).
No members waived emoluments.

However, 8 (2008 -16) members made no claim for emoluments during the 2008/09 year.

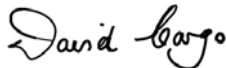
The number of Board members who received emoluments fell within the range below:

£	2009 Number	2008 Number
1 - 4,999	26	20
5,000 - 5,999	-	-
6,000 - 6,999	-	-
7,000 - 7,999	-	-
8,000 - 8,999	-	-
9,000 - 9,999	1	1
10,000 - 10,999	-	-
11,000 - 11,999	-	-
12,000 - 12,999	-	-
13,000 - 13,999	-	-
14,000 - 14,999	-	-
15,000 - 15,999	-	-



5 November 2009

Chairperson: Date:



5 November 2009

Chief Executive: Date:

**BELFAST EDUCATION AND LIBRARY BOARD
ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2009**

STATEMENT OF THE BOARD AND CHIEF EXECUTIVE'S RESPONSIBILITIES

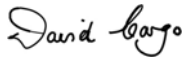
Under Article 12 of the Education and Libraries (N.I.) Order 2003 the Board is required to prepare a statement of account in the form and on the basis directed by the Departments with the consent of the Department of Finance and Personnel.

The accounts are prepared on an accruals basis and must give a true and fair view of the Board's state of affairs at the year end and of its income and expenditure, recognised gains and losses and cash flows for the financial year.

In preparing the accounts the Board is required to:

- Observe the Accounts Direction issued by the Departments including the relevant accounting and disclosure requirements, and apply suitable accounting policies on a consistent basis;
- Make judgements and estimates on a reasonable basis;
- State whether applicable accounting standards have been followed and disclose and explain any material departures in the financial statements; and
- Prepare the financial statements on the going concern basis, unless it is inappropriate to presume that the Board's functions will continue in operation.

The Accounting Officers of the Departments have designated the Chief Executive of the Board as the Accounting Officer for the Board. The Chief Executive's relevant responsibilities as Accounting Officer, including responsibility for the propriety and regularity of the public finances and for the keeping of proper records, are set out in the non-departmental public bodies Accounting Officers Memorandum, issued by the Department of Finance and Personnel.



Accounting Officer: _____

5 November 2009

Date: _____

**BELFAST EDUCATION AND LIBRARY BOARD
ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2009**

Statement on Internal Control 2008/09

1. Scope of Responsibility

As Accounting Officer, I have responsibility for maintaining a sound system of internal control that supports the achievement of board policies, aims and objectives, whilst safeguarding the public funds and the board's assets for which I am personally responsible, in accordance with the responsibilities assigned to me in Managing Public Money (Northern Ireland).

I provide assurance in respect of expenditure incurred by the board on programmes and schemes funded by the Department of Education, the Department of Culture Arts and Leisure and the Department for Employment and Learning.

I also provide assurance in respect of the board's adjudication on entitlement to student loans and awards. In addition it is noted that the Department for Employment and Learning has commissioned external consultants to provide audit certifications in respect of entitlement to student loans and awards and other relevant expenditure. Relevant internal audit reports have also been forwarded to the Department for Employment and Learning.

I am responsible for maintaining administrative structures which enable the board to discharge its statutory duties which takes into account working with the board's sponsoring departments, other education and library boards and education, youth and library partners. The achievement of these responsibilities is discussed at regular separate Accountability Review meetings with the Department of Education and the Department of Culture, Arts & Leisure. The meetings are attended by the Permanent Secretary of each department, the chairperson of the board and other relevant senior officers from the board and the Departments. Arrangements are in place to hold Accountability Review meetings with the Department of Employment and Learning as required.

2. The Purpose of the System of Internal Control

The system of internal control is designed to manage risk to a reasonable level rather than to eliminate all risk of failure to achieve policies, aims and objectives; it can therefore only provide reasonable and not absolute assurance of effectiveness.

The system of internal control is based on an ongoing process designed to:-

- identify and prioritise the risks to the achievement of board policies, aims and objectives; and
- evaluate the likelihood of those risks being realised and the impact should they be realised, and to manage them efficiently, effectively and economically.

The system of internal control has been in place for the year ended 31 March 2009 and up to the date of approval of the Annual Report and Accounts, and accords with DFP guidance.

3. Capacity to Handle Risk

Leadership has been given to the risk management process by senior management ensuring that all service managers review and evaluate their key risks and controls on a regular basis.

The board has a risk management strategy and framework which are endorsed by the chief executive and the audit and risk management committee. These documents specify the risk management process within the board and set out the roles and responsibilities of officers and members.

BELFAST EDUCATION AND LIBRARY BOARD
ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2009

Internal audit have provided assistance and guidance to all service managers concerning the evaluation of risks and the completion of the required documentation. Facilitated workshops were provided to service managers during the period to assist them to manage risk in a way appropriate to their authority and duties.

4. The Risk and Control Framework

The risk management strategy for the board outlines the board's strategic approach to risk management and sets out the process for identifying, assessing, managing and monitoring risks faced by the board, including a prioritisation methodology based on risk ranking of impact and likelihood.

Each service manager is responsible for:

- identifying risks for their service;
- evaluating these risks in terms of impact and likelihood; and
- establishing an adequate control mechanism, commensurate with the perceived level of risk.

This information is forwarded to the relevant head of department who determines whether the relationship between risk and control is appropriate. These risks are then incorporated into the board risk register.

Risk management is also a feature within the corporate and business planning process. The senior management team have considered the board's objectives as detailed in the resource allocation plan(s) and from these have identified corporate risks. Service managers, when developing objectives, consider the risk impact of any proposed actions. The senior management team supported by the departmental senior officers groups and in turn the audit and risk management committee oversee the operation of risk management within the organisation.

Risk appetite is considered low when factors such as health and safety, delivery of major projects, government targets, budgetary control, data security, child protection and fraud are involved.

The board is very aware of the risks associated with Data Security, particularly following recent media coverage of major lapses in the secure handling and transmission of sensitive data by large public and private sector organisations.

The board has, in line with DE and DFP requirements, carried out a review of its Data Security policies and procedures to ensure all such processes are of an acceptable standard. This review has resulted in a number of additional measures being implemented across the board with regard to security of physical and electronic data security and the development of an Action Plan aimed at ensuring all Data Security Measures within board services are of the required standard and that all staff are aware of their responsibilities in this area. Board officers continue to take steps to implement the Action Plan with an update on progress provided to the audit and risk management committee in March 2009. The action plan has also been communicated to the relevant sponsoring department(s).

The board has also identified a number of inter-board regional services, public and private sector partners who have access to personal information for which the board is responsible for safeguarding under the Data Protection Act or receive this information from the board(s) via both electronic and paper based transfer.

The board has requested and received assurances from these partners that they have reviewed the procedures followed by their organisation in accessing and processing personal information that the board is responsible for and that these procedures ensure that maximum security is controlled and maintained at all times.

BELFAST EDUCATION AND LIBRARY BOARD
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5. Review of Effectiveness

As Accounting Officer, I also have responsibility for reviewing the effectiveness of the system of internal control. My review of the effectiveness of the system of internal control is informed by the work of the internal auditors, the heads of department and executive managers who have responsibility for the development and maintenance of the internal control framework, and comments made by the external auditors in their management letter and other reports. I have been advised on the implications of the result of my review of the effectiveness of the system of internal control by the board and the audit and risk management committee and a plan to address weaknesses and ensure continuous improvement of the system is in place.

The board, through its committees, maintains and reviews the system of internal control within the organisation by continually monitoring the service being provided to customers to ensure it meets objectives set in the respective departmental plans. Updates on plans are provided to relevant committees on a regular basis. The chairperson of the audit and risk management committee reports to the board as a whole on audit activity including risk management on a regular basis. The chairperson also presents the committee's annual report which includes the opinion on the board's corporate governance arrangements including the management of risk.

Board officers continue to work with colleagues in the other boards and with the sponsoring Departments to ensure implementation of improvements in relation to ELB Resource Budgeting, Accounting and Financial Control, Monitoring and Reporting Arrangements where appropriate.

The board has complied with the terms of the current relevant Dear Accounting Officer Letters (DAO's) issued by the Department of Finance and Personnel. In particular, grant and grant in aid received from the Departments has been used for the purposes intended; there was no novel or contentious expenditure for which the Department's or/and DFP's approval was not obtained; and all other financial transactions conformed to the authorities which governed them, including delegated authority to commit or incur expenditure and approvals sought from the relevant Department where required.

Registers of board members and key staff interests have been established and are updated on an annual basis. Conflicts of interest relating to board members and key staff, actual or potential, were appropriately managed and controlled. A code of practice for board members and a code of conduct for staff have been established and communicated.

An anti-fraud policy and fraud response plan have been developed, updated and implemented. All suspected and proven frauds have been notified to the relevant departments and other parties in accordance with agreed procedures and there are no suspected frauds that have not yet been notified. The board's fraud risk analysis is also being developed.

Whistleblowing and Gifts and Hospitality policies have been updated and implemented. The Whistleblowing, Anti-fraud and Gifts and Hospitality policies have been issued to staff in Headquarters, Libraries, Schools, Out centres and to key board suppliers and contractors.

Complaints procedures for students, staff and the general public have been developed and implemented, including facilities under Whistleblowing arrangements to complain direct to outside agencies and sponsoring departments.

The Teachers Payroll system and the Common Funding Formula (CFF) system are systems which are operated by the Department of Education (DE) and are not within the control of the board. DE internal audit have provided the board with a satisfactory assurance that there is some risk that objectives may not be fully achieved. Some improvements are required to enhance the adequacy and / or effectiveness of risk management, control and governance for both these systems for the period 2008/09.

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Performance was monitored against both business objectives and the effectiveness of internal control arrangements. Throughout the 12 months ended 31 March 2009, internal control was adequate to provide reasonable assurance of:

- effective and efficient operations;
- integrity and accuracy of management information;
- the safeguarding of assets; and
- compliance with laws and regulations.

The board via the audit and risk management committee receive periodic reports concerning internal control. There is a minimum of four audit and risk management committee meetings a year. Representatives of the Northern Ireland Audit Office (NIAO) attend each meeting of the committee and outline for the committee their main findings and recommendations from their audits of the annual accounts and value for money reviews. Representatives from the Department of Education are invited to attend each meeting of the committee.

The board has an internal audit unit, which operates to the Government Internal Audit Standards defined by HM Treasury. Internal audit submits regular reports to the audit and risk management committee, including the head of internal audit's opinion on the adequacy and effectiveness of the board's risk management, control and governance arrangements with recommendations for improvement.

The head of internal audit provided a "satisfactory" opinion on the adequacy and effectiveness of the board's risk management, control and governance arrangements during 2008/09.

Internal audit reported one "limited" assurance rating during the year. This related to Extended Schools and a management response and action plan have been developed and implemented.

The audit and risk management committee has reviewed the guidance set out in the HM Treasury Audit Committee Handbook and agreed that it has a substantial level of compliance with the Handbook.

Internal audit was reviewed by the Department of Finance and Personnel's DFP's Business Consultancy Service during the year.

A final report was received in July 2008 and the overall opinion was that there was "Partial compliance with minor areas of non-compliance with Government Internal Audit Standards" which was the second highest assurance criterion.

The report, opinion and action plan was present to the audit and risk management committee on 24 September 2008. It was noted that the majority of the minor areas of non-compliance have been addressed by officers and the audit and risk management committee during May 2008 as detailed within the management response.

6. Significant Internal Control Problems

Accounting Officer Authority

As Accounting Officer I am responsible for expenditure, targets and controls concerning all activities within the Belfast Education and Library Board. However the level of direct authority or control that I have with regard to the board's role in managing teacher absence, the planning and development of the school estate (including PPP Projects) and the implementation of salary policy for Principals, Vice-Principals and teaching staff is limited to those schools where the board is the employing authority, i.e. the controlled sector.

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Establishment of ESA and Libraries NI

It has been decided, as part of the Northern Ireland Review of Public Administration, that the board will cease to be responsible for Public Library Services with effect from 1 April 2009 upon the establishment of Libraries NI. During 2008/09 Board officers have been working with the Libraries NI Implementation Team to facilitate the transition of the relevant staff, assets, liabilities and responsibilities to the new authority on 1 April 2009. Board officers are currently developing a series of Service Level Agreements to support the continuing delivery of essential support services to Libraries NI, e.g. Estates, Procurement and Payroll.

In addition, it has been decided to defer the establishment of the Education and Skills Authority (ESA), subject to relevant legislation, until 1 January 2010 with the result that the Belfast Education and Library Board will cease to operate on 31 December 2009. This is expected to include the transfer of responsibility for the sign off of the BELB accounts for the period to 31 December 2009 to the chief executive of ESA. It is anticipated that, during the period to December 2009, board officers will be actively engaged with the ESA Implementation Team on convergence activity and in ensuring a smooth transition of staff, assets, liabilities and responsibilities to the new organisation. The board has expressed concern that insufficient governance and project management structures are in place within the ESA Implementation Team to oversee a smooth transfer of responsibility from BELB to ESA.

Preparation for ESA

The board in common with the other education partners is currently experiencing increased information demands arising from the preparatory work of establishing the ESA and NILA as a result of the Review of Public Administration. These increased demands, coupled with the boards limited ability to fill vacant posts as a result of the RPA Vacancy Control Policy (which restricts the ability to make permanent appointments or to recruit externally), will result in increasing pressure on key staff that are also charged with meeting performance targets and maintaining business continuity during the period leading up to ESA, i.e. 1 January 2010.

End Year Flexibility – Funding Commitment

On 27 November 2007 the Department of Education (DE) issued a direction to the board to make a significant change to the 2006/07 Annual Accounts. This direction required the board to change the Funding Commitment Disclosure Note (Note 35) of the Accounts as follows:

From:

“the year end position (2007) for DE and Youth represents a funding commitment/year end flexibility from the Department of a guaranteed resource which will be added to the Board’s approved spending limit in the next financial year.”

To:

“the year end position (2007) for DE and Youth represents a funding commitment/year end flexibility from the Department of a guaranteed resource which will be added to the Board’s approved spending limit in future years.”

This change carries significant risk for the board in that it removes the Departmental funding commitment to allow full carry-over of year end balances into the next financial year. While DE continue to assure the board that this funding will be available to schools and boards in future years, there is no commitment as to the particular financial year(s) in which this funding can be accessed or if access will be restricted to particular circumstances only as determined by the Department.

The board is concerned that access to this funding commitment, could be further restricted in 2009/10 at a time when the board is facing significant financial pressures resulting from the continuing pace of the

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demographic downturn in the Belfast area. It is essential that the board has an early indication of access to this funding commitment in order that financial planning and service delivery decisions can be taken for the 2009/10 financial year on a fully informed basis. This is particularly important with regard to schools delegated budgets. It is essential that schools are assured that they will have access to their delegated EYF when required in accordance with their school financial and development plans.

Board officers will continue to address these issues with Departmental colleagues in an open and constructive manner and would hope that, through such an approach, the board and Department can jointly manage the significant financial risks associated with this change of approach.

Statutory inquiry

A statutory inquiry into the board's financial management was initiated by the Department of Education following a reported deficit in the board's annual accounts for 2003/04. The resultant review made recommendations for improvement in financial management and budgetary control. An action plan incorporating all of the recommendations has been developed and implemented.

Property Services

An independent review of procurement within property services was commissioned by the Department of Education following allegations made by a whistle blower relating to procurement and allocation of works within this area. The review (presented in January 2005) identified a number of control weaknesses in the system. An action plan has been developed and implemented to address these weaknesses. This includes the creation of new Measured Term Contracts (MTC) and revised systems to monitor the work undertaken by contractors. The board's disciplinary scheme was also instigated and subsequent disciplinary action is now complete.

Following the phased implementation of the new procedures, as referenced above, over the management of existing contracts within property services a further area of concern relating to DDA works in libraries was identified. This was subject to a new independent investigation commissioned by the board during 2006/07. The relevant sponsoring departments, Northern Ireland Audit Office and PSNI have been notified in line with the board's fraud response plan and receive regular updates. The board's audit and risk management committee have also received regular updates. The board's disciplinary scheme was also instigated and subsequent disciplinary action is now complete. The board continues to seek repayment of outstanding amounts.

Planned maintenance

The stringent budget allocation for 2008/2009 and the consequent continued reduction in the programme of planned maintenance have impeded the achievement of the Public Service Agreement (PSA) targets set by the Department of Education.

PPP Project

The Board entered into a PPP contract, in the form of a strategic partnership, with Amey FMP on 10 March 2008, to regenerate the schools', library and youth service estate in the BELB area. The contract is initially for 7 years and the Board has the option to extend for a further 3 years subject to satisfactory performance by the strategic partner.

The first phase, a £110m PFI contract to replace five of the Board's largest schools (Grosvenor Grammar, Boys Model, Girls Model, Ashfield Girls and Orangefield Primary School) started on site immediately on 10 March 2008 and all are fully on programme. The first school (Orangefield PS) is due for completion and occupation on 18 May 2009.

In the year since signing the strategic partnership agreement construction has also commenced on conventionally funded projects for the provision of new school buildings for Ravenscroft and Glendhu

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nursery schools and provision of a new home economics block for Ashfield Boys. Economic appraisals have been completed for Glenwood and Strandtown Primary Schools and are under review by DE.

The strategic partner has also commenced design development on projects for the provision of new school buildings for Taughmonagh, Springhill and Victoria Park Primary Schools. The economic appraisal for the Central Library project was completed and submitted to DCAL on 31 March 2009.

The annual review of the strategic partnership was undertaken and a positive report was presented to the Strategic Partnering Board (SPB) on 10 March 2009. The BELB strategic partnership has been awarded Demonstration Status for Procurement & Integration and Client Leadership by Constructing Excellence NI.

Principals and Vice Principals Pay Flexibilities

During 2007/08 an internal audit report on principals and vice principals pay flexibilities identified a number of significant control weaknesses and accountability issues. As accounting officer I have written to the permanent secretary in the Department of Education (DE) which is the responsible authority for the payment of teachers' salaries, the issuing of relevant circulars and directives to highlight these issues and concerns.

Child Protection Guidance

The board is committed to ensuring that arrangements are in place in relation to adherence to child protection guidance, circulars and procedures. It is noted that recent Department of Education circulars are designed to ensure that teaching and non-teaching staff are required to submit to revised vetting arrangements.

From 1 April 2008 the board has implemented revised procedures to comply with the new arrangements for vetting whereby the board applies to AccessNI for Enhanced Disclosure Certificates for all persons working in a regulated position, volunteers and governors. The revised procedures also include the requirement to validate an applicant's identity as part of the application process.

In addition the board's designated officers for Child Protection have provided training to Boards of Governors in relation to their specific roles and responsibilities regarding Child Protection. Training has also been provided for newly appointed designated teachers as well as those staff who have been in post over an extended period of time. Training has also been provided for BELB officers / employees as requested.

The board has incorporated the guidance on safer recruitment practices into its recruitment and selection procedures and training provided to Boards of Governors emphasises the need to adhere to these procedures.

It is noted, however, that the introduction of relevant legislation by the Department of Education is required to enable the board to take the necessary steps to provide full assurance in relation to elements of the relevant circulars issued by the Department of Education.

Board Financial Systems

The Boards' computerised financial systems do not easily facilitate in year completion of accounts on an accruals basis leading to an increased risk of budget overspend due to in year revenue budget monitoring on a cash basis. Monthly management information, therefore, is based on cash expenditure adjusted for known material accruals (e.g. job evaluation arrears, pay awards outstanding, prepayments). The boards have developed a draft business case on e-procurement aimed at addressing these weaknesses utilising IT. It is felt however that this issue must be considered in the context of overall decisions to be taken forward by the ESA following implementation of the Review of Public Administration (RPA).

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Common Funding Formula – EAL Pupils

Funding is distributed to schools through the application of the Common Funding Formula. The data to populate the formula is collected for DE through the annual census return completed by each school and the board is required to sign off on the accuracy of the data. The board can only carry out a reasonableness check on the total data in the timeframe provided by DE before the funding is distributed but Internal Audit also visit a large sample of schools annually to verify the accuracy of the census data. The funding to provide support for English as an Additional Language (EAL) is based on identifying those children who have “significant difficulties” with English for a number of specified reasons. Internal Audit can only verify that the pupil is properly enrolled and cannot verify that the criteria set out in the common scheme are being correctly interpreted by individual schools.

National Fraud Initiative (NFI)

The board, in conjunction with other public and private sector partners, has participated in the NFI as required by the Audit Commission and the Northern Ireland Audit Office.

The Audit Commission has recently presented the board with a number of data matches for consideration and investigation. Based on the initial analysis of these matches it has been determined that the risk of a material fraud impacting upon the board’s annual accounts is low. However, until all matches have been considered and responses have been obtained from data match partners a full assurance on the outcome of this exercise cannot be given.

Timing of Budget Allocations

The current timescale for informing boards of their initial allocation creates difficulties in ensuring corporate planning priorities adequately reflect the actual resources available to the board. This delay also has implications for the timescale of the board in setting budgets for the year and the availability of accurate budgetary information at the beginning of the financial year. In particular allocation of earmarked funding is often delayed until well into the financial year resulting in difficulties in planning the utilisation of these resources. It is recognised that sponsoring departments have increased their engagement with boards thus increasing the awareness of all parties in forecasting the financial resources likely to be made available and the consequences on planning priorities.

Delegation to Schools

The board continues to allocate all CFF budgets determined by the Department of Education directly to schools in line with the Department’s objectives to empower schools decision making and with ESA stated policy to increase schools autonomy. In the case of earmarked funding this aim has to be balanced with my responsibility as accounting officer to ensure that these funds are being used only for the purposes intended. The board continues to review and seek to improve our monitoring processes to ensure an appropriate balance between effective control of expenditure and imposition on schools of overly burdensome processes.

Statutory Assessment Process

As Accounting Officer, I am responsible for ensuring that 100% of statements of special educational need are drafted within the 18 weeks statutory timeframe, subject only to the exemptions outlined in the Code of Practice. This process is dependent on the advice of a range of professionals, including Health and Social Services as well as schools. Therefore the level of their resource and performance is not under my direct authority or control. The board has worked with our statutory partners to assist them in relation to their statutory obligations.

Data Security

The board is very aware of the risks associated with data security, particularly following recent media coverage of major lapses in the secure handling and transmission of sensitive data by large public and

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private sector organisations. The board has, in line with DE and DFP requirements, carried out a review of its data security policies and procedures to ensure all such processes are of an acceptable standard.

This review has resulted in a number of additional measures being implemented across the board with regard to security of physical and electronic data and the development of an action plan aimed at ensuring all data security measures within board services are of the required standard and that all staff are aware of their responsibilities in this area.

Board officers continue to take steps to implement the Action Plan with an update on progress provided to the audit and risk management committee in March 2009. The action plan has also been communicated to the relevant sponsoring department(s).

With respect to schools the board has, historically, provided advice on information security and data protection to Boards of Governors and Principals including provision of training on the management and disposal of records with an emphasis on data security. The board issued guidance on security of data to all schools on 3 March 2008. The board also delivered a section on Data Security in a series of training events for principals during 2008/09. While the board will continue to provide advice and support to schools in the matter of management and security of information, including sensitive personal information, there is clearly a responsibility on school management to follow recommended procedures.

The board has also identified a number of inter-board regional services, public and private sector partners who have access to personal information for which the board is responsible for safeguarding under the Data Protection Act or receive this information from the board(s) via both electronic and paper based transfer.

The board has requested and received assurances from these partners that they have reviewed the procedures followed by their organisation in accessing and processing personal information that the board is responsible for and that these procedures ensure that maximum security is controlled and maintained at all times.

Teachers Premature Retirement Compensation Scheme

Up to 2006/07 the Teachers Premature Retirement Compensation Scheme (PRCS) allowed teachers who retired prematurely to receive their pension early with no actuarial reduction and also to receive a discretionary award in the form of added years. This mechanism has allowed employing authorities to affect redundancies in a school arising, for example, from curriculum changes, rationalisation or falling enrolments.

On 27 November 2007 the Boards were informed of a significant change to the operation of the Teachers Premature Retirement Compensation Scheme (PRCS) administered by the Department of Education. This letter informed Boards that this discretionary element of added years will no longer be funded by DE but must, if awarded, be funded from Compensatory Authority (ELB) resources.

This guidance was further supplemented by the Department's letter of 12 November 2008 which stated that regulations will be made to ensure that compensatory authorities are in future responsible for all costs associated with the premature retirement or enhanced severance of teachers.

The Department have established a central fund in 2009/10 to allow Boards to offer some level of additional discretionary compensation in the case of bona fide redundancy arising from the abolition or suppression of a post due to:

- School closure;
- School amalgamation;
- Falling enrolment; or
- Deficit in school budget.

This fund will be earmarked to meet demand across all employers.

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In light of these funding changes this anticipated additional severance compensation fund will constitute the only affordable alternative for compensating redundant teachers and facilitating teacher reductions in schools in 2009. It is possible that these much delayed changes will inhibit the ability of Boards of Governors and Employing Authorities to secure voluntary redundancies with associated staff morale, governance, and financial implications in the declaration of Compulsory Redundancies.

It is expected that over the coming months boards will work with colleagues in DE and other education partners to manage the impact of the change to enhanced redundancy compensation scheme (presuming the proposal is accepted and the legislative amendments approved)

NILGOSC Pension Fund

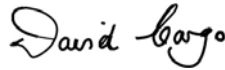
The board's non teaching employees are eligible to be members of the Northern Ireland Local Government Officers Superannuation Scheme (NILGOSC). The latest actuarial valuation at 31 March 2007 identified a shortfall of £396m in the whole scheme for all employers. In order to contain the growth of this deficit employer contribution rates increased from 4.6% in 2004/05 to 15% in the current year with a commitment to increase further to 16% and 17% in 2009/10 and 2010/11 respectively.

BELB has for the purposes of compliance with FRS17 "Retirement Benefits" obtained an actuarial report based on the rolled forward value of the liabilities for the BELB calculated at the last valuation adjusted for various factors and assumptions. The latest available valuation (22 April 2009) of the board's net pension position is an estimated liability of £63.5m.

Job Evaluation

While the board has completed the job evaluation process for the vast majority of staff over the past few years the process is not yet finished and the board is unable to ascertain with any certainty the value of the liability to the organisation. Details of this are shown in the Contingent Liability note 28 of the accounts.

Following the publication of a recent Public Accounts Committee Report, the boards, through the Central Management Support Unit, have made significant progress in processing outstanding job evaluations and it is expected that the vast majority of evaluations and related payments will be completed by 31 December 2009.



Accounting Officer: _____

5 November 2009

Date: _____

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*THE CERTIFICATE AND REPORT OF THE COMPTROLLER AND AUDITOR GENERAL TO THE
NORTHERN IRELAND ASSEMBLY*

I certify that I have audited the financial statements of the Belfast Education and Library Board for the year ended 31 March 2009 under the Education and Libraries (Northern Ireland) Order 2003. These comprise the Operating Cost Statement, the Balance Sheet, the Cash Flow Statement and Statement of Recognised Gains and Losses and the related notes. These financial statements have been prepared under the accounting policies set out within them. I have also audited the information in the Remuneration Report that is described in that report as having been audited.

Respective responsibilities of the Board, Chief Executive and auditor

The Board and Chief Executive as Accounting Officer are responsible for preparing the Annual Report, which includes the Remuneration Report, and the financial statements in accordance with the Education and Libraries (Northern Ireland) Order 2003 and Department of Education directions made thereunder and for ensuring the regularity of financial transactions. These responsibilities are set out in the Statement of the Board's and Chief Executive's Responsibilities.

My responsibility is to audit the financial statements and the part of the Remuneration Report to be audited in accordance with relevant legal and regulatory requirements, and with International Standards on Auditing (UK and Ireland).

I report to you my opinion as to whether the financial statements give a true and fair view and whether the financial statements and the part of the Remuneration Report to be audited have been properly prepared in accordance with the Education and Libraries (Northern Ireland) Order 2003 and Department of Education directions made thereunder. I report to you whether, in my opinion, the information, which comprises the Directors' Report and Management Commentary, included in the Annual Report is consistent with the financial statements. I also report whether in all material respects the expenditure and income have been applied to the purposes intended by the Assembly and the financial transactions conform to the authorities which govern them.

In addition, I report to you if the Board has not kept proper accounting records, if I have not received all the information and explanations I require for my audit, or if information specified by the Department of Finance and Personnel regarding remuneration and other transactions is not disclosed.

I review whether the Statement on Internal Control reflects the Board's compliance with the Department of Finance and Personnel's guidance, and I report if it does not. I am not required to consider whether this statement covers all risks and controls, or form an opinion on the effectiveness of the Board's corporate governance procedures or its risk and control procedures.

I read the other information contained in the Annual Report and consider whether it is consistent with the audited financial statements. This other information comprises the Chairperson's and Chief Executive's Statement, the Key Performance Indicators, the Annual Review, the Statistical Information and the unaudited part of the Remuneration Report. I consider the implications for my certificate if I become aware of any apparent misstatements or material inconsistencies with the financial statements. My responsibilities do not extend to any other information.

Basis of audit opinions

I conducted my audit in accordance with International Standards on Auditing (UK and Ireland) issued by the Auditing Practices Board. My audit includes examination, on a test basis, of evidence relevant to the amounts, disclosures and regularity of financial transactions included in the financial statements and the part of the Remuneration Report to be audited. It also includes an assessment of the significant estimates and judgments made by the Board and Chief Executive in the preparation of the financial statements, and of whether the accounting policies are most appropriate to the Board's circumstances, consistently applied and adequately disclosed.

I planned and performed my audit so as to obtain all the information and explanations which I considered necessary in order to provide me with sufficient evidence to give reasonable assurance that the financial statements and the part of the Remuneration Report to be audited are free from material misstatement, whether caused by fraud or error, and that in all material respects the expenditure and income have been applied to the purposes intended by the Assembly and the financial transactions conform to the authorities which govern them. In forming my opinion I also evaluated the overall adequacy of the presentation of information in the financial statements and the part of the Remuneration Report to be audited.

Opinions

In my opinion:

- the financial statements give a true and fair view, in accordance with the Education and Libraries Order (Northern Ireland) 2003 and directions made thereunder by the Department of Education, of the state of the Board's affairs as at 31 March 2009 and of its net operating cost, recognised gains and losses and cash flows for the year then ended;
- the financial statements and the part of the Remuneration Report to be audited have been properly prepared in accordance with the Education and Libraries (Northern Ireland) Order 2003 and Department of Education directions made thereunder; and

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- information, which comprises the Directors' Report and Management Commentary, included within the Annual Report, is consistent with the financial statements.

Opinion on Regularity

In my opinion, in all material respects the expenditure and income have been applied to the purposes intended by the Assembly and the financial transactions conform to the authorities which govern them.

Report

I have no observations to make on these financial statements.



KJ Donnelly
Comptroller and Auditor General
Northern Ireland Audit Office
106 University Street
Belfast
BT7 1EU

27 November 2009

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ANNUAL REVIEW

Beginning of a New Era as Minister Dodds Lays First Foundation Stone



Finance Minister Nigel Dodds chats to Belfast Model School for Girls pupils Rebekah Kirk and Sheena Mann at the laying of the foundation stone for the new school

A new era for schools in the city began this year when Nigel Dodds, North Belfast MP Minister for Finance and Personnel laid the foundation stone for the new Belfast Model School for Girls.

The Belfast Model School for Girls was the first school to begin construction in the first phase of the strategic partnership between the Belfast Education and Library Board (BELB) and AmeyFMP. It is one of seven schools in the first phase of construction that will see the Belfast controlled schools estate modernised over the next 10 years.

BELB Chairperson Jim Rodgers said it was a historic day for the city and looked forward to new and modern facilities being made available to communities throughout Belfast.

“We have always endeavoured to provide not only the very best education, but best facilities for every child in the City of Belfast,” said Mr Rodgers.

“We look forward to the completion of this project I have no doubt that the children, parents and staff will be delighted with the quality, not just of the Belfast Model School for Girls, but of all of the fantastic centres of learning built through the strategic partnership.”

Commenting on behalf of the AmeyFMP consortium, Chris Webster, Chief Operating Officer of Amey, added: “The laying of the foundation stone is a great milestone for AmeyFMP. It marks the fruition of all the hard work and great ideas brought together since we formed our strategic partnership with the Belfast Education and Library Board.

“We know how essential it is to create the right environment for schools, libraries and youth clubs in Belfast, so it’s great to be involved in a project which will make a real difference to the local community.”

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The other schools in the first phase of the strategic partnership are Grosvenor Grammar School, Belfast Boys' Model School, Ashfield Girls' School, Orangefield Primary School, Ravenscroft Nursery School and Glendhu Nursery School. All schools are currently under construction.

Supporting Parental Involvement in Schools



Marian McKinney, BELB Parent Support Coordinator and Mary Black, HAZ Leader, with Department of Education Permanent Secretary Will Haire at the launch of 'Developing Good Practice - A School's Guide To Engaging Parents In Their Children's Education'

The BELB Parent Support Programme this year developed a good practice guide to support schools throughout Northern Ireland in promoting parental involvement in education.

The programme has been running since 2000 in a total of 26 schools in the city. In partnership with the Health Action Zone (HAZ), BELB produced a guide to support, share and celebrate existing good practice in relation to promoting parental involvement in schools.

'Developing Good Practice – A School's Guide To Engaging Parents In Their Children's Education' was launched at the Wellington Park Hotel in Belfast, alongside an independent evaluation of the Parent Support Programme which aimed "to expand and further develop models of good practice involving parents in their children's education".

Marian Mc Kinney, BELB Parent Support Coordinator, said: "The programme has been a huge success and we are delighted to share that success through the Developing Good Practice Guide and the Project Evaluation.

"The Parent Support Programme is about so much more than getting parents to help children with their homework. Before parents get to that point, they need to be supported to gain the skills and confidence to become involved more fully in their children's education."

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A series of consultations which informed the guide were carried out between January and March 2008 involving school principals, teachers, support staff, parents, BELB and other agency staff.

“The views of parents and schools have been central to developing this guide. The Health Action Zone places their experience at the heart of this model, alongside supporting schools, as they seek to work with other bodies such as health and social services, voluntary and community organisations and other education providers in order to better meet need,” said HAZ Leader Mary Black.

“This partnership approach benefits everyone and it is also hugely enjoyable as it brings a great deal of creativity to the important business of education.”

East Belfast Youth Promoting Community Safety



First Minister Peter Robinson and Lord Mayor Tom Hartley with young people from the East Belfast Area Project at the launch of their community safety leaflet

Young people from the BELB's East Belfast Area Project (EBAP) met the issue of community safety head-on, when producing a DVD and pocket-sized guide to keeping safe, acting responsibly and respecting the community, for use by other youth and community groups.

“The leaflet was designed to get young people to think of their own safety and the safety of others,” said Senior Youth Worker for East Belfast Alan Wilson.

“As well as tips on keeping safe there is a list of useful contact numbers and websites to access for more information but it also looks at other issues associated with community safety such as public drinking, crime and anti-social behaviour.”

The leaflet was produced as part of the ongoing partnership between the EBAP and Belfast City Council's Community Safety Programme. Youth workers from the project have been working with young people throughout East Belfast on a range of issues from drinking to collecting for bonfires to looking after the city's parks.

The DVD showcases some of the work carried out by the project and is also available to other youth and community groups.

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Belfast Lord Mayor and BELB board member Tom Hartley congratulated EBAP: “Tackling antisocial behaviour is at the heart of the Council’s commitment to making Belfast be safer and feel safer. The information encourages young people to take responsibility for their own safety and informs them of their responsibilities and rights when using public space within their community.”

International Astronomer Returns Home to STEM-ulate New Career Choice



Professor Carl Murray, right, a leading member of the international team of astronomers on the Cassini-Huygens Mission to Saturn, is pictured with pupils from his old school, St Mary's Christian Brothers Grammar School, James McComish, Bibainross Kudilil and Ethan Tolan at the launch of the STEM (Science, Technology, Engineering and Mathematics) schools initiative. Also pictured are teacher Fiona Ní Mhearáin and BELB STEM adviser Noel Hunter

A former Belfast schoolboy who is now a leading member of an international team of astronomers returned home in February to share his experiences of a 12-year mission to study Saturn and its environment.

Professor Carl Murray was back in his native city to address pupils from across Northern Ireland at a conference on the ground-breaking Cassini-Huygens Mission to Saturn.

The Cassini-Huygens project is a joint NASA/European Space Agency mission, launched in 1997. The robotic spacecraft entered into orbit around Saturn in 2004. Professor Murray gave a presentation to pupils in Belfast and Derry as part of the launch of the STEM (Science, Technology, Engineering and Mathematics) schools initiative.

“Hundreds of scientists and engineers from 16 European countries and 33 American states make up the team responsible for designing, building, flying and collecting data from the Cassini orbiter and Huygens probe,” said Noel Hunter of the Belfast Education and Library Board STEM team.

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“As a member of the Cassini Imaging Team, Professor Murray enthralled the pupils with the scope and detail of his work and shared some amazing photographs of the Saturn system.”

The event was organised by the five Education and Library Boards and is one of a number of initiatives taking place in over 30 schools in Northern Ireland that are already involved in STEM projects.

“The aim of the conference was to encourage young people to become more interested in Science, Technology, Engineering and Mathematics with a view to eventually taking up careers in STEM areas,” added Mr Hunter.

Youth Service, Libraries and Schools Celebrate Community Relations Week



Pupils from St Teresa’s Primary School help launch Community Relations Week with piper Matthew Warwick, Deputy Mayor Bernie Kelly and Andersonstown Library manager Tinya Parkes

Schools, libraries and youth clubs throughout Belfast celebrated Community Relations Week in April 2008. The single biggest event was organised by the Youth Service in the five Educations and Library Boards when over 200 young people aged 14-20 converged on Castle Buildings at Stormont.

The day-long festival, entitled ‘Your Past, Our Future’, was hosted in partnership with the Department of Education and the Community Relations Council and celebrated the contribution that youth work and young people have made to the development of a more peaceful society.

The day included debates in the Senate Chamber on youth issues, interactive workshops examining key themes such as diversity and building trust, and creative workshops on dance, drama and music.

“The event was led by a panel of young people drawn from all of the five ELBs who put such energy and enthusiasm into planning and organising the festival,” said Geraldine McGreevy, Senior Youth Officer for Community Relations at the Belfast Education and Library Board.

“A Shared Future is unthinkable without the active involvement of young people. The event provided a unique opportunity for young people to simultaneously express and demonstrate their desire to live in a way that was freer than before. Over 200 participants engaged in a variety of activities which expressed their commitment to a society built on the principles of equity, diversity and interdependence.”

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One of the most innovative events in Community Relations Week was held in the Andersonstown Library where staff teamed up with the Ulster Scots Heritage Council to host an Ulster Scots programme throughout the week.

End of an Era for Belfast Libraries



*At the final meeting of the BELB Library Committee are, back row, left to right, Muriel Todd, Principal Librarian, Cllr Cathal Mullaghan, Cllr David Rodway, John MacVicar, Katherine McCloskey, Chief Librarian, David Jess, Assistant Chief Librarian, Gerry McGuinness, BELB Senior Education Officer, David Cargo, BELB Chief Executive and David Megaughin, BELB Chief Finance Officer
Front row, left to right, Roger Dixon, Rosemary Frawley, Cllr Nelson McCausland, Library Committee Chairperson, and Hilary Sloan*

Since the board was formed in 1973, the administration of the Public Library Service has been the responsibility of the BELB Library Committee. As a result of the Review of Public Administration, that responsibility transferred to LibrariesNI on April 1 2009. Legislation to bring in these changes - the Libraries Act (NI) 2008 - was passed by the NI Assembly in May 2008, creating a single library service for all Northern Ireland. The last meeting of the BELB Library Committee was held on Wednesday 11 March 2009.

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Grove Wellbeing Centre – the First of its Kind in Northern Ireland



The Princess Royal chats to users at the new Grove Library, alongside Chief Librarian Katherine McCloskey and Minister for Culture, Arts and Leisure Gregory Campbell

The new £22million Grove Wellbeing Centre, the first in Northern Ireland to offer library, health, and leisure facilities under one roof, was officially opened by the Princess Royal on May 27 2008.

The Grove Wellbeing Centre in North Belfast is a partnership between Belfast Education and Library Board, Belfast City Council and Belfast Health Trust and represents the city's biggest single investment in physical infrastructure since the opening of the Waterfront Hall.

BELB Chief Librarian Katherine McCloskey welcomed this important development for North Belfast and the new and exciting opportunities for a joined-up approach to public service.

"Libraries are ideally placed to promote and support personal and community development and wellbeing and the Grove Centre allows a range of providers to work closely together, under one roof, for everyone's benefit," she said.

"We have worked with the Trust and City Council staff to ensure that the library provides facilities, information and activities to complement leisure and health services. Anyone using the Grove Centre can explore how the library caters for all ages and interests and is really all about 'wellbeing'.

Katherine added: "For the first time in Belfast a visit to the Health or Leisure Centre has an exciting new dimension - a world of fun, information and learning to explore. Library staff are delighted to offer this new experience to the people of North Belfast."

The centre is home to eight GPs, physiotherapy, occupational therapy, facilities for older people, a 25-metre swimming pool, fitness suite, soft play area, café, access to the internet, books, CD and DVD borrowing.

Belfast Lord Mayor and BELB Chairperson Jim Rodgers added: "The centre represents a major investment in one of the most deprived areas of the city, and provides the people of that area with a facility worthy of the 21st

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century. It is a template for future services in Northern Ireland highlighting what can be done by joined-up government.”

Victory for Young People Power!



Jonathan McLarnon holds some of the correspondence received from MLAs, councillors and Government departments by Finaghy Youth Club Road Safety Group during their campaign for traffic-calming measures on Finaghy Road South. Jonathan is pictured with fellow group members Ross Carlisle, Colleen Long, Dean Cartney, Gareth Carnaghan, Chanel Curran, Sharlene Foster, Nicholas Surgeon and Jordyn Reid

Young people from Finaghy Youth Centre celebrated the success of a road safety campaign which saw traffic-calming measures installed on Finaghy Road South after a marathon three-year lobbying campaign.

The crusade for a safer community began in October 2005 when members of Finaghy Youth Club raised concerns with local political representatives and DRD officials about road safety outside their club.

Initial surveys suggested that traffic calming measures were not necessary but the tragic death of their fellow youth club member Adele Whiteside on Finaghy Road South in September 2007 became the motivation for the young people to see action being taken in their community.

“The death of Adele became the catalyst for these young people to resume their campaign and they eventually received support from the Office of the First Minister and Deputy First Minister, MPs, MLAs, and Councillors from a range of political parties,” said Gail McGivern, youth worker with the BELB’s South Belfast Area Project.

“DRD Minister Conor Murphy visited the site in June 2008 to gain an insight into the needs and views of these young people in connection to road safety. The young people were delighted to hear that the original decision was to be reversed and that the Roads Service planned to install two pedestrian refuges on Finaghy Road South.”

Finaghy Youth Club members worked alongside DRD officials to carry out their own speed survey and facilitated a consultation process with local people. Work on the pedestrian refuges has now been completed.

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“The young people involved deserve great credit for their perseverance and determination to see this through. They have engaged with the political system, built new skills and confidence and seen first-hand how the political system works,” said Gail.

“As a result of their tenacity, commitment and enthusiasm, Finaghy Road South will now be a safer place for everyone.”

The young people wish to sincerely thank all those who supported them with their campaign including the OFMDFM, MLAs, Councillors, Finaghy Youth Centre, South Belfast Area Project, Finaghy Crossroads Group, Benmore Community Development Committee and Finaghy Community Centre.

Adult Learners Saluted at Central Library



Eileen Rocks, BELB Lifelong Learning Development Officer, John Reid, Shankill Library learner, Russell Scott, Essential Skills Tutor, Stephen McFarlane, Shankill Library learner and Joanne Patterson, Open College Network at the Family Learning celebration in Belfast Central Library

The achievements of adult learners from Falls Road, Ardoyne and Shankill libraries who availed of a “unique learning opportunity” were celebrated in Belfast Central Library.

The awards ceremony marked the end of the Family Learning Project which is aimed at improving literacy and numeracy skills in adults in order to help their children and grandchildren with their learning.

The Belfast Education and Library Board and Open College Network (OCN) teamed up for the project to provide learners with the chance to improve their own skills whilst giving them a knowledge and understanding of their own child’s development.

Sheila McClean, BELB Lifelong Learning Development Officer, said the Family Learning Project provided benefits and opportunities in family, work and social life.

“The project reached out to parents, grandparents, brothers, sisters, and other family members who have not engaged in learning before or for a long period of time,” said Sheila.

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“It provided a non-stigmatising approach to the delivery of essential skills whilst also giving learners the opportunity to develop skills in a variety of different areas including positive parenting skills, family health, story sacks, ICT and many more.”

Joanne Patterson, OCN’s Family Learning Officer, paid tribute to the learners who completed the programme and to the BELB and the other organisations who delivered the project locally.

“Without the commitment, support and expertise of these organisations, the family learning project would not have been such a huge success. It is about celebrating the achievement of the learners who have overcome a range of barriers in order to participate in this unique learning opportunity,” said Joanne.

The Family Learning Project was funded through Proteus, PEACE II Extension.

St Vincent’s Pupils Release A Time Bomb



BELB Chairperson Jim Rodgers, FASA Director Anne Bill, FASA Intervention Team Leader Jim Weir, NI Commissioner for Children and Young People Patricia Lewsley, Lord Mayor Councillor Tom Hartley, St Vincent’s Centre Teacher in Charge Brian Davey and St Vincent’s Centre Board of Governors Chairperson Michelle Marken with St Vincent’s Centre pupil Francis McGahey

Pupils from the BELB’s St Vincent’s Centre released a ‘Time Bomb’ which they hope will explode the myths surrounding solvent abuse and highlight the dangers of glue-sniffing and other forms of drug-taking.

The St Vincent’s Centre in East Belfast caters for young people from throughout the city who are excluded from mainstream education. The pupils created an innovative leaflet which was then distributed to schools and community organisations in the city in partnership with the Forum for Action on Substance Abuse (FASA).

“The leaflet was designed by young people for young people, to raise awareness regarding the issues surrounding solvent abuse and convey the dangers inherent in their use,” said Teacher-in-Charge Brian Davey.

“The pupils hope that the hard-hitting leaflet will deter other young people from engaging in the dangerous practice of glue-sniffing and hopefully save lives.”

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The pamphlet is designed to look like a solvent tin illustrating the dangers of solvent abuse as well as the reasons why and where young people abuse solvents.

“The idea was to get young people to think of their own health, the health of others and the short and long term effects of solvent abuse,” said Jim Weir, Intervention Team Leader with FASA.

“There is also a list of useful contact numbers and websites to access for more information on other forms of drug-taking. The Time Bomb leaflet is a simple, easy to access source of information for young people, and it can also be used as a teaching resource by schools and community organisations.”

Reading is Fundamental at Starbucks



Belfast Public Library’s Pat Jordan, BELB Vice-Chairperson Gerry Carson, Literacy Trust Fundraising Manager Jenner Fabian and Literacy Trust Project Manager Caroline Sence at the All Star Books celebration

Pupils from two Belfast schools were the guests of Starbucks at Castle Lane to mark the end of the All Star Books Programme organised by the BELB and Reading Is Fundamental (RIF).

Mercy Primary School and Malvern Primary School attended sessions in Ardoyne and Shankill libraries between February and May to complete the programme which aims to foster an interest in books and reading in children.

“This is a tremendous programme and the BELB is delighted to have piloted it here in Belfast on behalf of RIF amongst the P7 classes of Mercy and Malvern primary schools,” said project coordinator Pat Jordan.

“As well as talking about books and authors one of the highlights of each visit to the library was that each child was able to choose a new book to keep. The children also had a go at writing themselves and produced posters to promote reading.

“The programme has enabled the children to explore their reading choices in an out-of-school environment and to demonstrate that they have a rich reading history - even at the age of 11.”

Pat also paid tribute to sponsors Starbucks whose staff provided refreshments at each of the sessions in Ardoyne and Shankill libraries.

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“I would like to thank the funders Starbucks who are committed to putting something back into the communities they serve. What better way of doing this than through supporting literacy projects?”

RIF staff made the trip from London to present all the participants with certificates.

Top Brass at the School of Music



Taking a breather during the Ulster Youth Orchestra’s Top Brass Day are Ann McAneney (UYO Tutor), Michael Thompson (UYO Tutor) and Methodist College pupil Richard McCann

The BELB City of Belfast School of Music continued its links with the Ulster Youth Orchestra (UYO) when hosting internationally renowned musicians Michael Thompson, Anne McAneney and Simon Wills for a musical training and appreciation day for pupils from the five Education and Library Boards (ELBs).

The guest tutors flew in from London to deliver a challenging, action-packed day of rehearsals, musical demonstration and master classes designed specifically for brass instrumentalists.

Sponsored by Trillium, and supported by the Arts Council of Northern Ireland, the Outreach Series is now a core activity undertaken and promoted by the Ulster Youth Orchestra during the academic year.

Among those participating in the Top Brass day was Upper Sixth pupil at Methodist College, Richard McCann. Richard, who plays the tuba, is taking A-Levels in Physics, Economics and Maths. He is also a member of the Irish Youth Orchestra.

“We launched our Outreach Series two years ago and since then over 1,300 young music students from across Northern Ireland have had a unique opportunity to work with, and learn from, outstanding, world-class musicians and tutors who work at the very highest professional level,” said Ulster Youth Orchestra General Manager Stanley Foreman.

“This experience has helped each participant considerably in developing and enhancing his or her musical skills and knowledge. Through designing and delivering this Outreach Series we have succeeded in broadening UYO’s remit by working directly with young students from the five ELBs who may not have had any contact with our organisation previously.”

Belfast Classrooms Assistants Make Their Mark



Mary Devlin, Coordinator of the BELB Behaviour Support Team, with Classroom Assistants Jean Walker, Elmgrove PS, Denise Stewart, Rosetta PS, Nicola Annett, Cranmore IPS and Paula Boyle, St Bride's PS.

Classroom assistants from nursery and primary schools throughout Belfast were the first in Northern Ireland to graduate in the Open College Network's Training in Positive Behaviour Management course.

The course was delivered by Eithne McGinley and Brenda Brown of the BELB Early Years Behaviour Support Team to classroom assistants who work with children with Social, Emotional and Behavioural Difficulties in mainstream schools.

"The course proved to be very popular and the candidates reported that they really appreciated both the opportunity to become more skilled in managing the behaviour of the children in their care and also meeting other classroom assistants in similar posts," said Eithne.

"Classroom assistants play a huge part in the education of children with special needs and day and daily face one of the most challenging roles in the entire schools system. This course fills a gap in their training and the skills learned are already being put into practice in the classroom.

"It aims to develop an understanding of children's social and emotional development, meeting the needs of children with behaviour difficulties, the role of the classroom assistant, strategies for positive behaviour management and conflict resolution."

The classroom assistants were presented with certificates in Positive Behaviour Management at a ceremony in the BELB's Ulidia Resource Centre.

Minister Begins Central Library's Birthday Celebrations



Arts Minister Gregory Campbell launched a week of celebrations to mark 120 years of Belfast Central Library. Pictured cutting the celebration cake are Katherine McCloskey, Chief Librarian, Arts Minister Gregory Campbell, Jim Rodgers, BELB Chairperson and Tom Hartley, Lord Mayor of Belfast

A week-long celebration of special events to mark the 120th anniversary of Belfast Central Library began when Arts Minister Gregory Campbell cut the birthday cake at the famous Royal Avenue building in October 2008.

The library hosted a series of events to mark the historic occasion which brought visitors of all ages through the doors which have greeted generations of people living and working in the city since 1888.

“The building is steeped in history and it is a very important landmark for people who live and work in Belfast and also for those who visit the city, serving as a cultural hub, a major information resource and a centre for life-long learning,” said Chief Librarian Katherine McCloskey.

“There were different attractions every day to celebrate the library’s achievements and exhibit its unparalleled resources including guest authors, a behind the scenes tour and a Murder Mystery Night to end off the week. Two major exhibitions were also launched which showcased a selection of the treasures of the library, an exhibition on natural history and an exhibition on the history of the Central Library over the last 120 years.”

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Youth Club Welcomes Back Members Past and Present



Young people from St Michael's Youth Club celebrate the re-opening of their refurbished premises

A West Belfast youth club invited its past and present members to celebrate its official reopening after major refurbishment works.

St Michael's Youth Club on Finaghy Road North has been serving young people of the area since the 1970s and reopened its doors in October 2008 after an eight-month refurbishment programme.

"There have been thousands of young people through the doors of St Michael's Youth Club over a period of almost four decades," said Senior Youth Worker Damian Grant.

"Like many youth clubs throughout Belfast, it has a special place in the childhood memory of many of those people and for many it played a major part in their formative years."

The Life Channel Schools Network Comes to Northern Ireland



Alan Largey, Education Development Officer, Cooperation Ireland, Geoff Wilson, Head of Marketing and Communications, Irish Football Association, Patricia Lewsley, Northern Ireland Commissioner for Children & Young People (NICCY), Andy McMorrان, Principal Ashfield Boys' high School, Geri Cameron, Principal Loughshore Education Resource Centre and Paul Vitali, Director of The Life Channel

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The Life Channel, an in-school TV network that gives schools and colleges the opportunity to communicate important messages directly to pupils, teachers and parents, was installed in six BELB schools this year, the first schools in Northern Ireland to use the service.

The network broadcasts features on health, well-being and fitness, also covering issues such as bullying and sex education. The channel was launched in Northern Ireland at Ashfield Boys' School.

Plasma screens broadcast the network in strategic areas throughout the schools. Content can be added by the individual schools as well as from other partners involved in the project such as the GAA, IFA, PSNI and Community Safety Partnerships.

“Making the Life Channel available in our schools opens a whole new world of communication possibilities. Young people lead the way when it comes to embracing new ways to communicate and the BELB is delighted to welcome new technologies through the doors of our schools,” said BELB Chairperson Jim Rodgers.

“Messages can be tailored to a young audience in a way that is imaginative and relevant through a medium with which young people can engage. The venture also marks a successful partnership between the boards, the community sector, sports associations, statutory agencies and the private sector who are working together for the benefit of our young people.”

The BELB schools involved in the Life Channel pilot are Ashfield Boys' High School, Belfast Boys' Model, Belfast Model School for Girls, Corpus Christi College, Harding Memorial Primary School, and Loughshore Education Resource Centre.

Healthy Eating Top of Catering Service Agenda



BELB Catering Service Nutritional Standards Coordinator Christine Cairnduff and Area Manager Pauline Thompson at the Botanic Primary School 'Eggstravaganza' with pupils Zoe Bell and Charly Lavery

The BELB School Catering Service continued to put healthy eating at the top of its agenda in all its kitchens and schools. During the year the service engaged with pupils of all ages through cooking demonstrations, school visits and workshops.

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One of the more innovative events was the Easter 'Eggstravaganza' at Botanic Primary School. This involved pupils decorating and taking care of a hard-boiled egg for a week. A number of curriculum-related activities were incorporated into this exercise including encouraging responsibility, health and safety issues and nurturing creativity. A talk on healthy eating was delivered by BELB catering staff and pupils also raised money for their nominated charity Barnardo's.

This year the BELB teamed up with Cooperative Foods to bring celebrity chef Mark Earndon to Belfast. All schools in the BELB area were invited to attend a demonstration of healthy yet convenient cooking which was held in the Grove Wellbeing Centre.

"The BELB Catering Service promotes healthy eating throughout its schools, serving meals of a high nutritional standard from all of our kitchens," said Catering Manager Janet McAlister.

"The aim of the demonstration was to show what can be done quickly and easily to produce a quality healthy meal that also tastes great."

This year the BELB appointed Christine Cairnduff as Nutritional Standards Coordinator to support catering staff across all the school kitchens.

Belfast Youth not 'Board' of Breaking Down Barriers



Anna Lo, MLA, with Vishal Sridhar, ArtsEkta, Laura Matthews, South Belfast Area Project, Alice Cheung, Chinese Welfare Association, and Daniel Crawford, Finaghy Youth Club, at the launch of the board game Triquetra Union in the BELB headquarters

A board game developed by young people from Belfast over a two-year period aims to break down barriers between communities, cultures and traditions.

'Triquetra Union' has been designed by members of ArtsEkta, the Chinese Welfare Association, Finaghy Youth Centre and the BELB's South Belfast Area Project from October 2007 to March 2009.

The game enables local young people to learn about culture and identity in a fun and informative manner, and is one of the results the 'Exploring Cultures' programme funded by the BELB, Belfast City Council Community Safety Department, Outward Bound Trust and the Arts Council of Northern Ireland.

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“The dedication and commitment shown by the young people who participated in this project has to be admired,” said Joanna Clarke, Senior Youth Worker with the BELB’s South Belfast Area Project.

“This has been an incredibly rewarding programme with which to be associated and is an excellent example of how young people can overcome adversity and work together to help create a shared future.”

A series of arts-based, cultural exploration workshops with young people from the Chinese, Indian and Northern Irish communities resulted in the creation of Triquetra Union. The triquetra is an ancient symbol which signifies the threefold union of unique things or persons and is prevalent in the artwork of many cultures throughout the world.

“Art has a key role to play in promoting community cohesion. The involvement of professional artists from Wheelworks has helped to promote art, putting it at the heart of the community,” said Roisín McDonough, Chief Executive of the Arts Council, and Chair of the Shared Communities Consortium.

“The Re-Imaging Communities Programme has been able to support the visionary local people in this community as they take steps to improve their relationships with each other and give the young project participants something of which to feel proud.”

Catering Service Eats Up Opposition at NISCA Awards



Andrea Moore, BELB Area Catering Manager and Marjorie McClean, Catering Supervisor, Harberton School at the Northern Ireland School Caterers’ Association annual awards

The hard work and dedication of the BELB Schools Catering Service was recognised at the Northern Ireland Schools Caterers’ Association (NISCA) awards which were held in the Clarion House Hotel, Carrickfergus.

The NISCA Awards are held on an annual basis and recognise excellence across all school sectors. Five BELB staff were nominated for awards, and two won through on the night. Andrea Moore won the Manager of the Year Award, and Marjorie McLean was awarded the Lifetime Achievement accolade.

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“It was a complete shock when my name was called out. On the night I was extremely humbled and honoured after working for the board for so long. It’s lovely to have been chosen for this award and I’m absolutely thrilled to bits,” said Marjorie.

Andrea added: “I really didn’t expect to win the award and I am honoured to receive this it on behalf of my fellow professionals and the Belfast board.”

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STATISTICAL INFORMATION

Schools in the Belfast Board Area

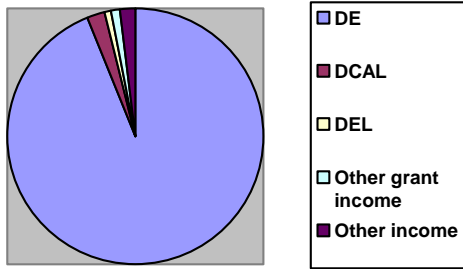
Type	Pupils	Schools
Nursery	1,563	32
Primary	22,695	86
Secondary	12,096	20
Grammar	1,846	2
Total LMS Schools	38,200	140
Type	Pupils	Schools
Special	1,340	12
Voluntary grammar	14,384	14
Preparatory departments	1,280	8
Grant Maintained Integrated Primary	642	2
Grant Maintained Integrated Secondary	1,639	2
	19,285	38
Totals	57,485	178

Library performance 2008/2009

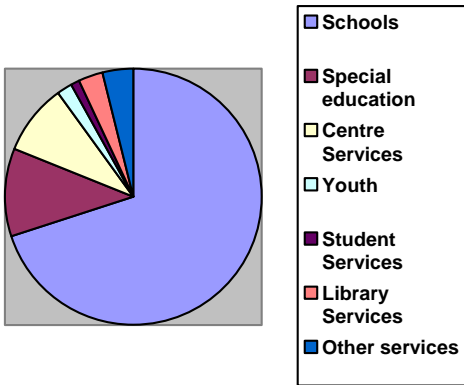
Public Libraries	Total
Registered members	167,366
Personal visits	1,328,874
Items loaned	846,891
Enquiries handled	615,345
Public computer sessions	272,386

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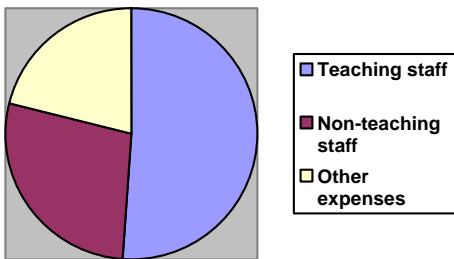
Where our income for services comes from



Where we spend our money by service



Where we spend our money by expense type



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OPERATING COST STATEMENT FOR THE YEAR ENDED 31 MARCH 2009

	Notes	2009 £000	2008 £000
INCOME			
Operating income	2	6,534	5,473
Grant income	3	1,533	1,348
TOTAL INCOME		8,067	6,821
EXPENDITURE			
Staff costs	4	190,529	185,794
Other operating costs	5	71,066	50,049
Depreciation	6	42,592	21,832
General Grant Release	23	(415)	(415)
Notional costs	7	546	491
TOTAL OPERATING COSTS		304,318	257,751
NET OPERATING COST BEFORE FINANCING		(296,251)	(250,930)
Cost of capital charge	9	17,897	20,844
Interest payable	10	4	1
Interest receivable	11	(9)	(16)
Other finance costs	19	1,634	251
NET OPERATING COSTS AFTER FINANCING		(315,777)	(272,010)
Credit in respect of cost of capital and notional costs	7 & 9	18,443	21,335
AMOUNT TRANSFERRED TO INCOME & EXPENDITURE RESERVE	21	(297,334)	(250,675)

All amounts above relate to continuing activities.

The notes on pages 54 to 89 form part of these accounts.

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STATEMENT OF RECOGNISED GAINS AND LOSSES FOR THE YEAR ENDED 31 MARCH 2009

	Notes	2009 £000	2008 £000 Restated
Net gain/(loss) on revaluation of fixed assets	23	(173,313)	87,826
Actuarial gain/(loss) on pension schemes	19	(29,304)	25,244
Recognised gains/(losses) for the year		(202,617)	113,070
Prior Year Adjustment		(622)	-
Total gains/(losses) recognised since last annual report		(203,239)	113,070

The notes on pages 54 to 89 form part of these accounts.

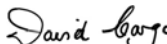
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ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2009**

BALANCE SHEET AS AT 31 MARCH 2009

	Notes	2009 £000	2008 £000 Restated
Fixed Assets			
Tangible assets	12	466,322	686,221
Intangible assets	13	-	-
		466,322	686,221
Debtors falling due after more than one year	15	13,260	14,049
Current Assets			
Stocks	14	82	68
Debtors	15	5,291	6,393
Cash at bank and in hand		2,727	602
		8,100	7,063
Current Liabilities			
Creditors amounts falling due within one year	16	(29,121)	(25,680)
Net Current Assets		(21,021)	(18,617)
Total Assets Less Current Liabilities		458,561	681,653
Creditors amounts falling due after more than one year	16	(71)	(29)
Provisions for liabilities and charges	18	(9,280)	(8,849)
Pension liability	19	(63,512)	(33,845)
Deferred income	20	(681)	(1,268)
Net Assets		385,017	637,662
Reserves			
Income & Expenditure Reserve	21	348,850	352,857
Pension reserve	22	(63,512)	(33,845)
Other reserves	23	99,679	318,650
		385,017	637,662

The Financial Statements on page 50 to 89 were approved by the Board on 5th November 2009 and were signed on its behalf by:

Chairperson:  Date: 5 November 2009

Chief Executive:  Date: 5 November 2009

The notes on pages 54 to 89 form part of these accounts.

**BELFAST EDUCATION AND LIBRARY BOARD
ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2009**

CASH FLOW STATEMENT FOR THE YEAR ENDED 31 MARCH 2009

	Notes	2009 £000	2008 £000
Net cash outflow from operating activities	24(i)	(232,443)	(217,028)
Capital expenditure and financial investment	24(ii)	(14,261)	(15,356)
Net cash outflow before financing		<u>(246,704)</u>	<u>(232,384)</u>
Financing	24(iii)	248,829	232,790
Increase in Cash		<u><u>2,125</u></u>	<u><u>406</u></u>

The notes on pages 54 to 89 form part of these accounts.

**BELFAST EDUCATION AND LIBRARY BOARD
ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2009**

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2009

1. STATEMENT OF ACCOUNTING POLICIES

1.1 *Accounting Convention*

These financial statements have been prepared in accordance with the Accounts Direction issued by the Department of Education on 19 November 2008 and in accordance with applicable Accounting Standards under the modified historic cost convention.

Without limiting the information given the financial statements comply with the accounting and disclosure requirements of the Companies (Northern Ireland) Order 1986, the accounting standards issued or adopted by the Accounting Standards Board and accounting and disclosure requirements issued by the Department of Finance and Personnel, insofar as those requirements are appropriate.

1.2 *Recognition of Income*

Grants and grants in aid to the extent of funds drawn-down from Departments (DE, DCAL, DEL, DHSS & PS) for revenue and capital purposes are treated as contributions from controlling parties giving rise to a financial interest in the residual interest of the body and hence should be accounted as financing i.e. by crediting them to the income and expenditure reserve.

Revenue grant from other bodies received for specific purposes that is restricted income, are included in the operating cost statement to the extent of matching the relevant expenditure incurred during the period. Restricted income received but not matched to relevant expenditure during the period is shown as deferred income on the balance sheet.

Income from services rendered is included in the operating cost statement to the extent of the completion of the contract or service concerned. All income from short-term deposits is credited to the operating cost statement in the period in which it is earned.

On the basis of their immateriality within the total Board's Property Estate, capital funding received from the New Opportunities Fund (NOF) and European Union (EU) sources are treated as grant-in-aid. The unrealised element of the cumulative balance of indexation and revaluation adjustments is accounted for in the Revaluation Reserve. This treatment represents a departure from FReM Sec 7.4.60 which directs that they be treated as grant funding accounted for through the Government Grant Reserve.

1.3 *Foreign Currency Transactions*

Transactions in foreign currencies are recorded using the rate of exchange ruling at the date of the transaction. Monetary assets and liabilities denominated in foreign currencies are translated at the rates of exchange ruling at the end of the financial period with all resulting exchange differences being taken to the operating cost statement in the period in which they arise.

1.4 *Taxation*

The Board is exempt from corporation tax on income it receives. Items in the operating cost statement are net of recoverable VAT.

BELFAST EDUCATION AND LIBRARY BOARD
ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2009

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2009

1. STATEMENT OF ACCOUNTING POLICIES (cont'd...)

1.5 Fixed Assets

All spending on a fixed asset which yields a benefit for a period of more than one year, is treated as capital expenditure in the accounts. This excludes expenditure on repairs and maintenance of fixed assets which only maintains the value of the asset.

1.5.1 Tangible Assets

1.5.1.1 Land and Buildings

All land and buildings are capitalised and stated in the balance sheet at valuation on the basis of depreciated replacement cost. Properties which are not in any operational use for the purposes of the Board have been valued on a market value basis. The five Boards have agreed a five year rolling programme of full valuations with the Land and Property Services (LPS). Full valuations are made by the Land and Property Services (LPS) every five years and in the intervening years these valuations are updated by the LPS using appropriate indices. Land and buildings acquired during the year are included in the balance sheet. Completed building projects will be capitalised but not depreciated until commissioned. On-going building projects are categorised as assets in the course of construction and shown separately. Project costs capitalised include design and related fees as well as construction costs. Where land and buildings are acquired with the aid of specific grants they are capitalised and depreciated as above. The related grants are credited to the Income and Expenditure Reserve.

1.5.1.2 Maintained Schools

Land and buildings shown in the financial statements do not include any maintained schools, the assets of which belong to their trustees, apart from school meals kitchens accommodation operating on these sites which are owned by Education and Library Boards (ELBs). The Board, however, is responsible for buildings and grounds maintenance at these schools, as well as providing them with certain other services and with 100% funding for general running costs under LMS. These costs are reflected in the Board's operating cost statement.

1.5.1.3 Donated Asset

Donated tangible fixed assets are capitalised at their valuation on receipt. This value is credited to the donated asset reserve. Subsequent re-valuations are also taken to this reserve. Each year an amount equal to the depreciation charge on the asset is released from the donated asset reserve to the operating cost statement.

1.5.1.4 Assets other than Land and Buildings

Assets other than land and buildings costing less than £3,000 per individual item are written off to the operating cost statement in the period of acquisition. Assets are valued each year using appropriate indices or professional valuations.

1.5.1.5 Depreciation

Depreciation is provided for all fixed assets with a finite useful life, by allocating the cost (or revalued amount) less estimated residual value of the assets as fairly as possible to the periods expected to benefit from their use. Useful lives are estimated on a realistic basis, reviewed annually and adjusted prospectively over the revised economic life where appropriate.

1.5.2 Intangible fixed assets

Intangible fixed assets are capitalised when they are capable of being used in the Board for more than one year; they can be valued; and they have a cost of at least £3,000.

BELFAST EDUCATION AND LIBRARY BOARD
ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2009

1.5.2.1 *Software licences*

Purchased computer software licences are capitalised as intangible fixed assets where expenditure of at least £3,000 is incurred. They are amortised over the shorter of the term of the licence and their useful economic lives.

1.5.2.2 *Amortisation*

Amortisation is provided for all intangible fixed assets with a finite useful life, by allocating the cost (or revalued amount) less estimated residual value of the assets as fairly as possible to the periods expected to benefit from their use. Useful lives are estimated on a realistic basis, reviewed annually and adjusted prospectively over the revised economic life where appropriate.

**BELFAST EDUCATION AND LIBRARY BOARD
ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2009**

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2009

1 STATEMENT OF ACCOUNTING POLICIES (cont'd...)

All assets are depreciated on a straight line basis over their expected useful lives. A full month's depreciation is charged in the period of acquisition/commissioning and no depreciation charged in the month of disposal. Assets in the course of construction are not depreciated until brought into use. Depreciation will not normally be provided for on freehold land unless subject to depletion or on assets which are identified as surplus to requirements and held pending disposal.

The following useful economic lives should where necessary be used as approximations to the levels estimated annually:

<i>Asset Class</i>	<i>Asset Sub-Class</i>	<i>Asset Life</i>
Lands	Land	Not Depreciated
Buildings	Permanent Buildings	50 years
	Temporary Buildings	15 years
Computers	Hardware and Software	3 years
Plant and Equipment	Reprographics	7 years
	Machinery	15 years
	Music	10 years
	Grounds Maintenance	7 years
	General and Other	10 years
Vehicles	Cleaning	7 years
	Small Mini-buses	5 years
	33 Seater Mini-buses	10 years
	> 33 Seater Mini-buses	14 years
	Vans	5 years
	Grounds Maintenance	7 years
	Mobile Libraries	10 years
Cars	4 years	
Miscellaneous	Library Books – Books And Collections	Not Depreciated
Intangible Assets	Software licences	3 years

1.6 Stocks

It is policy to carry stock for the meals service and maintenance and central depots.

Stocks are stated at the lower of current replacement cost and net realisable value. Where necessary, provision is made for obsolete, slow moving and defective stocks.

BELFAST EDUCATION AND LIBRARY BOARD
ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2009

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2009

1. STATEMENT OF ACCOUNTING POLICIES (cont'd...)

1.7 Pension Scheme

The Board's employees belong to two principal schemes, the Teachers' Superannuation Scheme (TSS), the Northern Ireland Local Government Officer's Superannuation Committee Scheme (NILGOSC).

The Teachers' Superannuation Scheme is a contributory scheme administered by the Department of Education. The conditions of the Superannuation (NI) Order 1972, the Teachers' Superannuation Regulations (NI) 1977 and subsequent amendments apply to the scheme. The scheme is presently notionally funded. The rate of the employer's contribution is determined from time to time by the Government actuary and advised by the Department of Finance and Personnel. The scheme is administered by the Department of Education, Rathgael House, Balloo Road, Bangor.

The Northern Ireland Local Government Officers' Superannuation Committee Scheme is of the defined benefits type, the assets of the schemes being held in separate trustee administered funds. The Board's contribution to the Northern Ireland Local Government Pension Scheme is determined by the fund's actuary based on a triennial valuation. The scheme is administered by NILGOSC, Hollywood Road, Belfast.

In accordance with FRS 17 'Retirement Benefits', changes in the defined benefit pension scheme asset or liability arising from factors other than cash contribution by the Board are charged to the operating cost statement or the statement of recognised gains and losses.

The pension costs are assessed in accordance with the advice of independent qualified actuaries using the projected unit method.

1.8 Reserves

The Income and Expenditure Reserve represents the total assets less total liabilities of the Board to the extent that the total is not represented by other reserves.

The Pension Reserve represents the cumulative balance on relevant pension funds.

Other Reserves

- The Government Grant Reserve represents the movement of fixed assets in line with the accounting guidance within the Financial Reporting Manual (FReM).
- The Revaluation Reserve reflects the unrealised element of the cumulative balance of indexation and revaluation adjustments (excluding donated assets).
- The Special Book Reserve represents the valuation of the special library book collection.
- The General Reserve represents the proceeds of the sale of non-property assets, in line with latest accounting guidance within the Financial Reporting Manual (FReM).
- The Grant Reserve represents the surplus of grant income over expenditure.
- The Private Finance Initiative (PFI) Reserve represents the balance of the sale proceeds that is available to offset against the recurrent PFI prepayment and the capitalised element of the residual value of the asset over the period of the PFI scheme.
- The Donated Assets Reserve will depend on the application of the accounting guidance within the Financial Reporting Manual (FReM).

**BELFAST EDUCATION AND LIBRARY BOARD
ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2009**

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2009

1 STATEMENT OF ACCOUNTING POLICIES (cont'd...)

1.9 Finance and Operating Leases

Operating lease rentals are charged to the operating cost statement in equal annual amounts over the lease term. Leasing agreements which transfer to the Board substantially all benefits and risks of ownership of an asset, are treated as if the asset had been purchased outright.

The assets are included in fixed assets and the capital element of the leasing commitments is shown as obligations under finance leases. The lease rentals are treated as consisting of capital and interest elements. The capital element is applied to reduce the outstanding obligations and the interest element is charged against income in proportion to the reducing capital element outstanding. Assets held under finance lease are depreciated over the useful lives of equivalent owned assets.

1.10 Private Finance Initiative

The Board follows HM Treasury's "Technical Note 1 (Revised) How to Account for PFI Transactions" which provides guidance for the application of the FRS 5 Amendment.

The provision of accommodation and related services in the Belfast Education and Library Board are accounted for in accordance with this guidance. The scheme involving Wellington College, Balmoral High School and the Regional Training Unit is treated as 'off balance sheet'. The provision of surplus land under this scheme is classified as a prepayment and amortised to the Income and Expenditure Account as an expense over the term of the contract. This expenditure is offset by an equal and opposite release from the PFI Reserve.

The South Eastern Education and Library Board has responsibility on behalf of all 5 Boards for the Board's Oracle financial IT system. This is a PFI scheme, the purpose of which is to provide an IT system to support the financial and management needs of the Boards in light of the requirements of Resource Accounting.

The Western Education and Library Board has responsibility on behalf of all five Boards for the Classroom 2000 Project. This is a PFI scheme, the purpose of which is to design, develop and operate an ICT infrastructure to support the curriculum, management and information needs of the major bodies within the Education Service in Northern Ireland.

The North Eastern Education and Library Board has responsibility on behalf of all five Boards for the Electronic Libraries for Northern Ireland (ELFNI) Project. This is a PFI Scheme to deliver public access to electronic information through the public library network and to provide new Library management systems.

1.11 Financial instruments

1.11.1 Financial Assets

Financial assets are recognised on the balance sheet when Belfast Education and Library Board becomes party to the financial instrument contract or, in the case of trade receivables, when the goods or services have been delivered. Financial assets are derecognised when the contractual rights have expired or the asset has been transferred.

Financial assets are initially recognised at fair value.

Financial assets are classified into the following categories: financial assets at 'fair value through profit and loss'; 'held to maturity investments'; 'available for sale' financial assets, and 'loans and receivables'. The classification depends on the nature and purpose of the financial assets and is determined at the time of initial recognition.

BELFAST EDUCATION AND LIBRARY BOARD
ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2009

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2009

1 STATEMENT OF ACCOUNTING POLICIES (cont'd...)

1.11.1.1 Available for sale financial assets

Available for sale financial assets are non-derivative financial assets that are designated as available for sale or that do not fall within any of the other three financial asset classifications. They are measured at fair value with changes in value taken to the revaluation reserve, with the exception of impairment losses. Accumulated gains or losses are recycled to the Operating Cost Statement on de-recognition.

1.11.1.2 Loans and receivables

Trade receivables, loans and other receivables are non-derivative financial assets with fixed or determinable payments which are not quoted in an active market. After initial recognition, they are measured at amortised cost using the effective interest method, less any impairment. Interest is recognised using the effective interest method, except for short-term receivables where the recognition of interest would be immaterial. The effective interest method is a method of calculating the amortised cost of a financial asset and of allocating interest income over the relevant period. The effective interest rate is the rate that exactly discounts estimated future cash receipts through the expected life of the financial asset.

Receivables are assessed for indicators of impairment at each balance sheet date. Financial assets are impaired where there is objective evidence that, as a result of one or more events that occurred after the initial recognition of the financial asset, the estimated future cash flows of the investment have been impacted. The amount of the impairment is the difference between the asset's carrying amount and the present value of estimated future cash flows, discounted at the original effective interest rate. The carrying amount of the financial asset is reduced by the impairment loss directly for financial assets other than trade receivables, where the carrying amount is reduced through an allowance for irrecoverable debts, changes in which are recognised in the Operating Cost Statement. If, in a subsequent period, the amount of the impairment loss decreases and the decrease can be related objectively to an event occurring after the impairment was recognised, the previously recognised impairment loss is reversed through the Operating Cost Statement to the extent that the carrying amount of the receivable at the date of the impairment is reversed does not exceed what the amortised cost would have been had the impairment not been recognised.

1.11.2 Financial Liabilities

Financial liabilities are recognised on the balance sheet when Belfast Education and Library Board becomes party to the contractual provisions of the financial instrument or, in the case of trade payables, when the goods or services have been received. Financial liabilities are derecognised when the liability has been discharged, that is, the liability has been paid or has expired.

Financial liabilities are initially recognised at fair value.

Financial liabilities are classified as either financial liabilities 'at fair value through profit and loss' or other financial liabilities.

1.11.2.1 Other financial liabilities

After initial recognition, all other financial liabilities are measured at amortised cost using the effective interest method. The effective interest rate is the rate that exactly discounts estimated future cash payments through the life of the asset, to the net carrying amount of the financial liability. Interest is recognised using the effective interest method.

**BELFAST EDUCATION AND LIBRARY BOARD
ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2009**

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2009

2 OPERATING INCOME

	2009	2008
	£000	£000
Catering operations	2,777	2,502
Other income generating activities	959	902
Miscellaneous	2,798	2,069
	<u>6,534</u>	<u>5,473</u>

3. GRANT INCOME

	2009	2008
	£000	£000
European funds	309	456
New Opportunities Fund/Big Lottery	204	126
Other Funds	1,020	766
	<u>1,533</u>	<u>1,348</u>

**BELFAST EDUCATION AND LIBRARY BOARD
ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2009**

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2009

4. STAFF NUMBERS AND RELATED COSTS

Staff Costs comprise:

	Permanently employed 2009 £000	Temporary employed 2009 £000	Others 2009 £000	Total 2009 £000	Total 2008 £000
Teaching					
Wages and salaries	88,177	10,164	23	98,364	95,692
Social Security costs	6,979	738	-	7,717	7,634
Pension costs	12,121	1,034	-	13,155	12,869
Other employee expenses	3,002	-	-	3,002	4,405
	<u>110,279</u>	<u>11,936</u>	<u>23</u>	<u>122,238</u>	<u>120,600</u>
Non Teaching (including Board Members)					
Wages and salaries	39,756	16,781	976	57,513	55,796
Social Security costs	2,674	996	23	3,693	3,556
Pension costs	4,937	761	31	5,729	4,520
Other employee expenses	1,356	-	-	1,356	1,322
	<u>48,723</u>	<u>18,538</u>	<u>1,030</u>	<u>68,291</u>	<u>65,194</u>
TOTAL	<u>159,002</u>	<u>30,474</u>	<u>1,053</u>	<u>190,529</u>	<u>185,794</u>

Average Staff Numbers (FTE's)

	Permanently employed 2009	Temporary employed 2009	Others 2009	Total 2009	Total 2008
Teaching	2,443	536	1	2,980	3,049
Non Teaching	2,039	1,044	47	3,130	3,078
TOTAL	<u>4,482</u>	<u>1,580</u>	<u>48</u>	<u>6,110</u>	<u>6,127</u>

The following additional staff costs were capitalised during the year £768k (2008 £985k) and are included in note 12.

**BELFAST EDUCATION AND LIBRARY BOARD
ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2009**

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2009

5. OTHER OPERATING COSTS

	2009	2008
	£000	£000
Premises, fixed plant and grounds	21,003	18,573
Supplies and services	22,420	16,504
Transport	4,218	3,613
Establishment	3,332	6,713
Grants to persons/bodies:		
DHSS&PS	246	255
Other	2,110	1,801
Pension (credit)/costs (Note 19)	(1,271)	1,572
Bad Debts	(7)	88
Permanent impairment of fixed assets	17,509	7
(Profit)/Loss on disposal of fixed assets	19	(10)
Miscellaneous	1,487	933
	71,066	50,049
OTHER OPERATING COSTS INCLUDE:		
Operating leases – hire of plant and machinery	82	60
Operating leases – property	78	61
Hospitality	80	63
Private Finance Initiative (PFI)	1,077	1,063
	1,317	1,247

6. Depreciation

	2009	2008
	£000	£000
Owned tangible assets	11,485	10,459
Amortisation of intangible fixed assets	-	-
Assets held under finance leases and hire purchase agreements	-	-
Deficit on revaluation	31,107	11,373
	42,592	21,832

7. NOTIONAL COSTS

	2009	2008
	£000	£000
Auditors' remuneration	43	45
Land and Property Services	-	51
Teachers' payroll	503	395
	546	491

**BELFAST EDUCATION AND LIBRARY BOARD
ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2009**

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2009

8. INTER BOARD TRADING

During the year the Board earned £nil from the selling of services and purchased £nil of services from the other Boards.

9. COST OF CAPITAL CHARGE

	2009	2008
	£000	£000
Use of capital	17,897	20,844
	17,897	20,844
	17,897	20,844

The Board bases the cost of capital calculation on the total assets less total liabilities. The cost of capital percentage for the year ended 31 March 2009 is 3.5% (31 March 2008: 3.5%).

10. INTEREST PAYABLE

	2009	2008
	£000	£000
On finance leases	-	-
Other	4	1
	4	1
	4	1

11. INTEREST RECEIVABLE

	2009	2008
	£000	£000
Bank interest	9	16
Other	-	-
	9	16
	9	16

**BELFAST EDUCATION AND LIBRARY BOARD
ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2009**

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2009

12. TANGIBLE FIXED ASSETS

	Land & Buildings	Vehicles	Computers	Plant, Equipment & Misc.	Assets in course of Construction	Total
	£000	£000	£000	£000	£000	£000
Cost or Valuation At 1 Apr 2008	673,785	3,418	3,560	6,707	4,763	692,233
Additions	9,104	189	463	238	4,663	14,657
Asset Transfer	(160)	334	764	-	(938)	-
Disposals	(1,126)	(359)	(471)	(92)	-	(2,048)
Revaluation	(206,010)	461	139	(4)	-	(205,414)
Permanent Impairment of value	(17,492)	-	-	(17)	-	(17,509)
At 31 Mar 2009	458,101	4,043	4,455	6,832	8,488	481,919
Depreciation						
At 1 Apr 2008	691	2,723	1,672	926	-	6,012
Disposals	(23)	(354)	(471)	(58)	-	(906)
Backlog Depreciation	(32,535)	346	94	(6)	-	(32,101)
Charge for period	9,585	253	1,443	204	-	11,485
Deficit on revaluation	31,118	(4)	1	(8)	-	31,107
At 31 Mar 2009	8,836	2,964	2,739	1,058	-	15,597
Net Book value at 31 Mar 2009	449,265	1,079	1,716	5,774	8,488	466,322
Net Book value at 1 Apr 2008	673,094	695	1,888	5,781	4,763	686,221

**BELFAST EDUCATION AND LIBRARY BOARD
ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2009**

Asset						
Financing						
Owned	439,211	1,079	1,716	5,774	5,762	453,542
Short leasehold	-	-	-	-	-	-
Long leasehold	10,054	-	-	-	-	10,054
Finance leased	-	-	-	-	-	-
On-Balance sheet PFI/PPP	-	-	-	-	-	-
PFI/PPP residual interest	-	-	-	-	2,726	2,726
Net book value at 31 March 2009	449,265	1,079	1,716	5,774	8,488	466,322

The Land and Property Services undertook a complete independent revaluation of all land and buildings as at 31 March 2008 on a depreciated replacement cost basis. Should fixed assets be sold, proceeds from the sale must be surrendered to the Departments.

The net book value of tangible fixed assets includes an amount of £4,372k (2008: £1,132k) in respect of assets held in Reversionary Trusts i.e. if properties cease to be used as specified in the deeds they will revert to the ownership of the trustees.

As described in note 1.5.1.2, the amount of land and buildings noted does not include maintained schools, apart from school meals kitchens accommodation operating on these sites which are owned by ELB's. In 2008/2009 there were 69 such schools in the Board's area.

The Belfast Education and Library Board financed £ nil (2008 £1,880k) additions through the Reinvestment and Reform Initiative (RRI) borrowing this year.

**BELFAST EDUCATION AND LIBRARY BOARD
ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2009**

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2009

12. TANGIBLE FIXED ASSETS (cont'd...)

Tangible fixed assets include £4,461k in relation to a special collection of library books which have been valued by Sotheby's of 34-35 New Bond Street, London and by P and B Rowan of 92 Malone Road, Belfast on December 2006. The library books have been valued on an open market, existing use basis and have not been depreciated. The next revaluation is due to be carried out during 2010/11.

The net book value of tangible fixed assets includes an amount of nil (2008: nil) in respect of donated assets.

13. INTANGIBLE FIXED ASSETS

	2009 £000
Cost of valuation	
At 1 April 2008	-
Additions	-
Donations	-
Disposals	-
Revaluation	-
At 31 March 2009	-
Amortisation	
Charged in year	-
Disposals	-
Revaluation	-
At 31 March 2009	-
Net book value at 31 March 2009	-

	2009 £000	2008 £000
14. STOCK		
Catering	82	68
Maintenance and central depots	-	-
	82	68

**BELFAST EDUCATION AND LIBRARY BOARD
ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2009**

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2009

15. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2009	2008
	£000	£000
Trade debtors	1,117	1,355
Amount owed by boards	118	335
PFI prepayment	791	791
Other prepayments and accrued income	2,094	2,519
Recoverable VAT:HMRC	1,082	1,388
Other debtors	89	5
TOTAL	5,291	6,393

DEBTORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	2009	2008
	£000	£000
Trade debtors	17	16
Prepayments and accrued income	13,243	14,033
Other debtors	-	-
TOTAL	13,260	14,049

The PFI prepayment is in relation to surplus land transferred to the operator to fund the building of Wellington College, Balmoral High School and the Regional Training Unit. This is written out of debtors at a rate of £791k per annum and will be fully extinguished in 2027.

16. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2009	2008
	£000	£000
Bank overdrafts	-	-
Trade creditors	834	314
Obligations under finance leases	-	-
Amount owed to Boards	19	164
Other taxation and Social Security: HMRC	2,048	1,119
Accruals	21,374	19,253
Other creditors	4,846	4,830
TOTAL	29,121	25,680

CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	2009	2008
	£000	£000
Obligations under finance leases	-	-
Other creditors	71	29
TOTAL	71	29

**BELFAST EDUCATION AND LIBRARY BOARD
ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2009**

NOTES TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31 MARCH 2009

17. ANALYSIS OF BORROWINGS OF THE BOARD: FINANCE LEASES	2009 £000	2008 £000
The net finance lease obligations to which the Board is committed are:		
In one year or less	-	-
Between one and two years	-	-
Between two and five years	-	-
Over five years	-	-
	-	-

18. PROVISIONS FOR LIABILITIES AND CHARGES

	Employer & Public Liability Claims £000	Premature Retirement £000	Job Evaluation £000	Other £000	Total £000
At 1 April 2008	596	6,490	1,233	530	8,849
Provided in the year	477	639	48	1,397	2,561
Provisions not required written back	(122)	(67)	(1,224)	-	(1,413)
Provisions utilised in the year	(136)	(572)	(9)	-	(717)
Unwinding of discount	-	-	-	-	-
At 31 March 2009	815	6,490	48	1,927	9,280

Employer and Public Liability Claims

These are claims against the board submitted by members of staff and/or the public in relation to accidents or incidents, which have happened before the balance sheet date. Claims which are not considered dormant or statute barred by the passage of time since being lodged, but have progressed sufficiently to allow an estimated "settlement" figure to be calculated, are included in the provision. Estimates are calculated by reference to analysis of previous claims of a similar type, the previous history of successful settlements and professional judgement.

The possible timing of payments in settlement of such cases is uncertain; it is plaintiff driven and the case's progress is dependant on the individual circumstances of that case. As a case progresses and more information becomes available the amount of the estimated "settlement" figure may in subsequent years be revised up or down.

Premature retirement provision for non-teaching staff

This provision refers only to those previous employees of the board who have retired and are in receipt of current pension benefits augmented by compensatory added years of pensionable service. The provision is calculated by reference to their current age at the balance sheet date, and actuarial indexation factor which anticipates future life expectancy, and the actual current pension being paid in the current year. The product of this calculation is an estimate of the future liability of the board in respect of these former employees. Payments in relation to this provision will be ongoing on a monthly basis.

**BELFAST EDUCATION AND LIBRARY BOARD
ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2009**

NOTES TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31 MARCH 2009

18. PROVISIONS FOR LIABILITIES AND CHARGES (cont'd...)

Job Evaluation

This provision refers to employees, whose posts are due to be evaluated under the job evaluation scheme. As a result employees may be regraded to a higher grade and therefore entitled to a higher salary from the date additional duties were undertaken. The provision is made only in respect of those employee categories where it is probable that a liability will arise and where the board is able to make a reasonable estimation of the arrears liability.

The timing of such payments is likely to vary for the different categories of staff. However, the board makes every effort to progress payments as soon as possible, once union and individual agreement has been formally reached

The level of information available on which to base estimates for arrears, increases the closer a staff category is to completion of the job evaluation process.

Other

This provision refers to industrial tribunal cases pending and sundry legal costs.

Onerous Lease Provision for Balmoral High School

The Board entered into a 25 year PFI contract for the building at Balmoral High School with effect from January 2002. The school closed in August 2008 but the Board (and any successor to the Board) remains liable for the unitary payments until 2027. The building is currently occupied by another school.

Premature Retirement for teachers

As directed by the Department of Education, with the consent of the Department of Finance and Personnel a provision has not been included in Board accounts for future liabilities in respect of existing teacher premature retirement cases. It is agreed that any assessment of future financial liabilities in this regard should be reflected in the Teacher's Superannuation Account (part of the Departmental Accounting structure).

The in-year charge in respect of such cases as well as requisite employer superannuation contributions is charged to the Board's operating cost statement. In that respect the number of premature retirement compensation cases is as follows.

	Numbers
2008-2009	32
Cumulative to March 2009 (including deceased ongoing)	<u><u>1,560</u></u>

**BELFAST EDUCATION AND LIBRARY BOARD
ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2009**

NOTES TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31 MARCH 2009

19. PENSION AND SIMILAR OBLIGATIONS

As explained in the Accounting Policies (Paragraph 1.7) the Board participates in two principal schemes, the Teachers' Superannuation Scheme (TSS) and the Northern Ireland Local Government Officers' Superannuation Committee (NILGOSC).

The Board has included pension costs totalling £18,884k in relation to the two schemes.

For 2008/09 the employer's contribution rate to the Teacher's Superannuation Scheme was 13.6%.

For 2008/09 the employer's contribution rate to the Northern Ireland Local Government Pension Scheme was 15%.

NILGOSC is a multi-employer defined benefit scheme in which it is possible for an employer to identify its share of the assets and liabilities on a consistent basis. The latest formal valuation of the fund for the purpose of setting employer's actual contributions was at 31 March 2007, with the next formal valuation due at 31 March 2010. A valuation was carried out by a qualified independent actuary for the purposes of meeting the requirements of FRS17 (for Belfast Education and Library Board only) for these accounts. The major assumptions used by the actuary were:

	At 31 March 2009	At 31 March 2008
Rate of increase in salaries	4.6%	5.1%
Rate of increase in pensions	3.1%	3.6%
Discount rate	6.9%	6.9%
Inflation assumption	3.1%	3.6%

The assets in the scheme and the expected rate of return were:

	Long term return at 31 March 2009 % per annum	Assets at 31 March 2009 £000	Long term return at 31 March 2008 % per annum	Restated Assets at 31 March 2008 £000
Equities	7.0%	86,218	7.7%	120,116
Bonds	5.4%	16,535	5.7%	17,654
Property	4.9%	8,268	5.7%	12,370
Cash	4.0%	7,086	4.8%	2,355
Total market Value of assets		118,107		152,495
Present value of scheme liabilities		(175,574)		(180,101)
Present value of unfunded liabilities		(6,045)		(6,239)
Net pension asset/(liability)		(63,512)		(33,845)

**BELFAST EDUCATION AND LIBRARY BOARD
ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2009**

NOTES TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31 MARCH 2009

19. PENSION AND SIMILAR OBLIGATIONS (cont'd...)

The fund's objective of holding sufficient assets to meet the estimated current cost of providing members' past service benefits was not met at the last formal valuation date. The current funding level is 89% at 31 March 2007 (85% at 31 March 2004) leaving a funding shortfall of £396m. In order to contain the growth of the deficit employer contribution rates increased from 4.6% in 2004/05 to 15% in the current year with a commitment to increase further to 16% and 17% in 2009/10 and 2010/11 respectively.

Amount charged to operating profit	2009	2008
	£000	£000
Current service cost	4,411	6,041
Past service cost	-	-
Curtailments and settlements	71	94
Decrease in irrecoverable surplus	-	-
Total operating charge	4,482	6,135
	<hr/>	<hr/>
Amount credited to other finance income	2009	2008
	£000	£000
Expected return on employer assets	11,218	11,595
Interest on pension scheme liabilities	(12,852)	(11,846)
Net return	(1,634)	(251)
	<hr/>	<hr/>

**BELFAST EDUCATION AND LIBRARY BOARD
ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2009**

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2009

19. PENSION AND SIMILAR OBLIGATIONS (cont'd...)

Reconciliation of Defined Benefit Obligation	2009	Restated
	£000	2008
		£000
Opening Defined Benefit Obligation	186,340	218,817
Current Service Cost	4,411	6,041
Interest cost	12,852	11,846
Contributions by members	2,130	1,897
Actuarial (Gains)/Losses	(17,420)	(45,454)
Past Service Costs/(Gains)	-	-
Losses/(Gains) on curtailments	71	94
Liabilities extinguished on settlements	-	-
Liabilities assumed in a business combination	-	-
Exchange differences	-	-
Estimated unfunded benefits paid	(409)	(395)
Estimated benefits paid	(6,356)	(6,506)
Closing Defined Benefit Obligation	181,619	186,340
Reconciliation of Fair Value of Employer Assets		Restated
	2009	2008
	£000	£000
Opening Fair Value of Employer Assets	152,495	161,551
Expected return on assets	11,218	11,595
Contributions by members	2,130	1,897
Contributions by the employer	5,344	4,168
Contributions in respect of unfunded benefits	409	395
Actuarial (Losses)/Gains	(46,724)	(20,210)
Assets distributed on settlements	-	-
Assets acquired in a business combination	-	-
Exchange differences	-	-
Unfunded benefits paid	(409)	(395)
Benefits paid	(6,356)	(6,506)
Closing Fair Value of Employer Assets	118,107	152,495

**BELFAST EDUCATION AND LIBRARY BOARD
ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2009**

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2009

19. PENSION AND SIMILAR OBLIGATIONS (cont'd...)

Amounts for the current and previous accounting periods	2009 £000	2008 £000	2007 £000	2006 £000
		Restated		
Fair value of employer assets	118,107	152,495	161,551	153,600
Present value of defined benefit obligation	(181,619)	(186,340)	(218,817)	(179,600)
(Deficit)/Surplus	(63,512)	(33,845)	(57,266)	(26,000)
Experience (Losses)/Gains on assets	(46,724)	(20,210)	(1,834)	(23,012)
Experience (Losses)/Gains on liabilities	(93)	12,471	92	(759)
Amounts Recognised in Statement of Recognised Gains and Losses (SRGL)	2009 £000	Restated 2008 £000	2007 £000	2006 £000
Actuarial (Losses)/Gains	(29,304)	25,244	(27,948)	3,854
Increase/(Decrease) in irrecoverable Surplus from Membership	-	-	-	-
Actuarial (Losses)/Gains recognised in SRGL	(29,304)	25,244	(27,948)	3,854
Cumulative Actuarial (Losses)/Gains	(28,154)	1,150	(24,094)	3,854

Prior Year Adjustment

A prior year adjustment in relation to pension. Balance has been recognised refer to note 22 for additional information.

**BELFAST EDUCATION AND LIBRARY BOARD
ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2009**

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2009

19. PENSION AND SIMILAR OBLIGATIONS (cont'd...)

Sensitivity analysis

FRS17 valuation results depend critically on the principal assumptions used in the calculations.

The sensitivity of the principal assumptions used to measure the liabilities is discussed below.

The discount rate used to value the liabilities is prescribed under FRS17 and the results are particularly sensitive to the discount rate. If the yield used to discount each future benefit payment decreases, then the value placed on the liabilities increases. The results are also sensitive to unexpected changes in the rate of future mortality improvements. If longevity improves at a faster rate than allowed for in the assumptions then, again, a higher value would be placed on the Employer's liabilities. In addition, if pensionable pay increases more than allowed for in the assumptions, the active liability will increase. Similarly, if inflation (and therefore pension increases) is higher than assumed, this will increase the value of the liabilities. If the liabilities increase, the Employer's balance sheet position will worsen.

The sensitivities regarding the principal assumptions used to measure the scheme liabilities as at 31 March 2009 are set out below.

Assumptions	Change in Assumptions	Appropriate impact on Employer FRS17 Liabilities as at 31 March 2009
Discount rate	Increase/Decrease by 0.5% p.a.	Decrease/Increase by c. 9%
Rate of inflation	Increase/Decrease by 0.5% p.a.	Increase/Decrease by c. 10%
Rate of real salary growth	Increase/Decrease by 0.5% p.a.	Increase/Decrease by c. 3% resp.
Rate of mortality	Increase in life expectancy of 1 year	Increase by c. 3.5% - 4.5% resp.

Each factor is considered in isolation, i.e. the "impact on liability" assumes all other factors are constant.

Commentary on mortality assumptions

The mortality assumptions affect the length of time the benefits would be expected to be paid for. The mortality assumptions adopted are based on the PFA92 and PMA92 tables, projected to calendar year 2033 for non pensioners and 2017 for pensioners. Based on these assumptions, the average future life expectancies at age 65 are summarised below:

	Males	Females
Current pensioners	19.6 years	22.5 years
Future pensioners	20.7 years	23.6 years

**BELFAST EDUCATION AND LIBRARY BOARD
ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2009**

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2009

20. DEFERRED INCOME - DEFERRED GRANTS

	2009	2008
	£000	£000
External Funding Bodies	681	1,017
Other	-	251
	<u>681</u>	<u>1,268</u>

**BELFAST EDUCATION AND LIBRARY BOARD
ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2009**

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2009

21. INCOME & EXPENDITURE RESERVE

	2009	2008
	£000	£000
As 1 April 2008	352,857	361,703
Operating Cost Statement	(297,334)	(250,675)
Recurrent Funding:		
DE Schools	223,860	208,374
DE Youth	5,819	4,300
DCAL	5,793	5,451
DEL	622	687
DHSS&PS	246	255
Capital Funding:		
DE Schools	10,418	11,900
DE Youth	403	800
DCAL	460	840
Other [New Opportunity Funding]	1,208	183
Transfer to/from Pension reserve	363	1,823
Transfer to/from Grant Reserve	-	(12)
Transfer to/from General Reserve	31	(18)
Transfer to/from Revaluation Reserve	44,939	13,950
Disposal of Fixed Assets	(835)	(6,704)
At 31 March 2009	<u>348,850</u>	<u>352,857</u>

Implementation of FRS17 "Retirement Benefits" and the recognition of the NILGOSC assets and liabilities of the defined benefit scheme at 1 April 2008, has resulted in pension (credit) costs of £(1,271k) (2008: £1,572k) being charged to the Operating Cost Statement and Finance Costs of £ 1,634k (2008: £251k).

**BELFAST EDUCATION AND LIBRARY BOARD
ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2009**

NOTES TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31 MARCH 2009

22. PENSION RESERVE	2009 £000	Restated 2008 £000
Balance at 1 April	(33,845)	(56,607)
Prior year adjustment	-	(659)
Restated as at 1 April	<u>(33,845)</u>	<u>(57,266)</u>
In year actuarial gain/(loss)	(29,304)	25,244
Transfer to/from Income & Expenditure Reserve	(363)	(1,823)
Balance at 31 March	<u>(63,512)</u>	<u>(33,845)</u>

Prior Year Adjustment

As a result of quoted securities being required to be valued at their bid price as opposed to previous mid market price, a prior year adjustment has been accounted for. The impact of this adjustment is to:

- Increase the pension liability and pension reserve at 1 April 2007 by £659k.
- Increase the actuarial gain recognised in the SRGL for the year ended 31 March 2009 and to decrease the pension liability at 31 March 2009 by £37k.

**BELFAST EDUCATION AND LIBRARY BOARD
ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2009**

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2009

23. OTHER RESERVES

	Gov. Grant Reserve	Reval Reserve	Special Book Reserve	General Reserve	Grant Reserve	PFI Reserve	Total
	£000	£000	£000	£000	£000	£000	£000
At 1 April 2008	2,350	296,984	4,461	31	-	14,824	318,650
Revaluation of Tangible Fixed Assets	-	(205,414)	-	-	-	-	(205,414)
Backlog Depreciation	-	32,101	-	-	-	-	32,101
Disposal of Fixed Assets	-	(273)	-	-	-	-	(273)
Release to PFI prepayment	-	-	-	-	-	(415)	(415)
Transfer to/from Income & Expenditure Res.	-	(44,939)	-	(31)	-	-	(44,970)
Transfer to/from PFI Reserve	376	-	-	-	-	(376)	-
At 31 March 2009	2,726	78,459	4,461	-	-	14,033	99,679

**BELFAST EDUCATION AND LIBRARY BOARD
ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2009**

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2009

24. NOTES TO THE CASH FLOW STATEMENT

(i) Reconciliation of operating surplus/(deficit) to cash flow from operating activities

	Notes	2009 £000	2008 £000
Total operating cost for the year		(315,777)	(272,010)
<i>Adjust for:</i>			
(Profit)/loss on disposal of fixed assets	5	19	(10)
Permanent impairment of fixed assets	5	17,509	7
Depreciation	6	11,485	10,459
Deficit on revaluation of assets	6	31,107	11,373
PFI capitalised from general reserve	23	(376)	(376)
Release of general reserve to match PFI prepayment	23	(415)	(415)
Notional costs	7	546	491
Cost of capital charge	9	17,897	20,844
FRS17 Pension costs	22	363	1,823
(Increase)/decrease in stock	14	(14)	(4)
(Increase)/decrease in debtors	15	676	(11)
(Increase)/decrease in prepayments & accrued income	15	1,215	1,326
Increase/(decrease) in creditors	16	433	1,387
Increase/(decrease) in accruals	16	2,116	8,445
Increase/(decrease) in other tax and Social Security	16	929	113
Increase/(decrease) in provisions	18	431	(1,091)
Increase/(decrease) in deferred income	20	(587)	621
Net cash inflow (outflow) from operating activities		(232,443)	(217,028)

(ii) Capital expenditure and financial investment

Purchase of tangible fixed assets		(14,281)	(15,374)
Proceeds from disposal of tangible fixed assets		20	18
		(14,261)	(15,356)

**BELFAST EDUCATION AND LIBRARY BOARD
ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2009**

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2009

24. NOTES TO THE CASH FLOW STATEMENT (cont'd ...)

(iii) Financing

	2009	2008
	£000	£000
Recurrent grants received	236,340	219,067
Capital element of finance lease payments	-	-
Capital grants received	12,489	13,723
	<u>248,829</u>	<u>232,790</u>

(iv) Analysis of net debt

	1 April 2008	Cash flow	31 March 2009
	£000	£000	£000
Cash	602	2,125	2,727
Bank overdraft	-	-	-
Debt due within one year	-	-	-
Debt due after one year	-	-	-
Finance leases	-	-	-
	<u>602</u>	<u>2,125</u>	<u>2,727</u>

(v) Reconciliation of net cash to movement in net debt

	2009	2008
	£000	£000
Increase/(Decrease) in cash	2,125	406
Cash inflow/(outflow) from increase/(decrease) in debt	-	-
Change in net debt resulting from cash flows	<u>2,125</u>	<u>406</u>
Other non cash items	-	-
Movement in net debt	<u>2,125</u>	<u>406</u>
Net debt at 1 April 2008	602	196
Net debt at 31 March 2009	<u>2,727</u>	<u>602</u>

**BELFAST EDUCATION AND LIBRARY BOARD
ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2009**

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2009

25. CAPITAL COMMITMENTS

	2009	2008
	£000	£000
Contracted	118,626	120,063
Authorised but not contracted	47,118	28,019
	<u>165,744</u>	<u>148,082</u>

26. FINANCIAL COMMITMENTS

At 31 March 2009 the Board had annual commitments under non-cancellable operating leases as follows:

	2009	2008
	£000	£000
Expiring within one year	9	1
Expiring between one and five years inclusive	128	59
Expiring after five years	17	-
	<u>154</u>	<u>60</u>

27. PRIVATE FINANCE TRANSACTIONS

PFI Schemes deemed to be off Balance Sheet

	2009	2008
	£000	£000
Amounts included within other operating expenses in respect of PFI transactions deferred to be off Balance Sheet (note 5)	1,077	1,063
	<u>1,077</u>	<u>1,063</u>

The Board is committed to make the following payments during the next year:

	£000	£000
PFI scheme which expires within 1 year	-	-
PFI scheme which expires from 2 to 5 years (inclusive)	-	-
PFI scheme which expires from 6 to 10 years (inclusive)	-	-
PFI scheme which expires from 11 to 15 years (inclusive)	-	-
PFI scheme which expires from 16 to 20 years (inclusive)	1,083	1,073
PFI scheme which expires from 21 to 25 years (inclusive)	-	-
PFI scheme which expires from 26 to 30 years (inclusive)	-	-
	<u>1,083</u>	<u>1,073</u>

	£000	£000
Estimated capital value of the PFI scheme	<u>9,400</u>	<u>9,400</u>

**BELFAST EDUCATION AND LIBRARY BOARD
ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2009**

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2009

27. PRIVATE FINANCE TRANSACTIONS (cont'd)

	Contract Start Date	Contract End Date
Wellington/Balmoral/RTU	January 2002	January 2027

28. CONTINGENT LIABILITIES

Job Evaluation

Whilst the Board expects a liability could arise, until the relevant job descriptions and evaluations have been agreed, we cannot estimate, with any certainty, the value of the liability to the Board. We include below a table detailing the progress of various job categories currently at this stage in the job evaluation process.

Description	Est. no of officers	Status
Nursery Assistants (unqualified) and buyout	211	Job descriptions not yet agreed.
Miscellaneous (pre-appeal and appeal staff)	5	Various individual jobs have been evaluated and staff have lodged appeals or notice to appeal against the outcome of their evaluation.
General Miscellaneous (manual)	7	Job descriptions are in the process of being updated prior to seeking agreement with the trade unions and progress onto evaluation.
Miscellaneous Staff (re-evaluation)	12	Staff with significant job changes seeking re-evaluations.
Senior drivers	3	Pre appeal and appeals to be concluded by 30 June 2009
Library staff	8	At pre appeal and final appeal stage
Assistant senior education officers	10	Business case submitted to DE with two options effective December 2006

The potential total liability if all of these evaluations were to materialise is currently estimated at £1m

**BELFAST EDUCATION AND LIBRARY BOARD
ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2009**

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2009

29. POST BALANCE SHEET EVENTS

On 1 April 2009 a merger of the five Public Library Services within the Education and Library Boards will take place, with the establishment of the Northern Ireland Library Authority (LNI). The Boards will be responsible for the library activities up until 31 March 2009. The assets and liabilities which will transfer out of the Board's Reserves are currently estimated at £29m.

The job evaluation scheme operated by the 5 boards may result in the posts of General/Domestic Assistants I and II being evaluated at a higher grade resulting in an entitlement to a higher salary from the date the duties were undertaken. When consideration of a particular category of staff has reached a point where it is expected such a liability will arise and an estimate of cost can be made, such liabilities are accrued. In the case of General/Domestic Assistants I and II it became possible to include an accrual only after 31 March 2009 when the board received formal trade union agreement to their job descriptions on 1 June 2009 followed by the job evaluation questionnaires on 6 July 2009. These agreements allowed the board to form an estimate of likely liability based on the final job descriptions. As a result BELB has redrafted its accounts and included an estimate of the cost of pay arrears for this group of staff from January 2002.

The Board Accounts were authorised on 5th November 2009 by the Chairperson and Chief Executive of the Board.

Details of post balance sheet events are given in the Annual Report of the Board.

**BELFAST EDUCATION AND LIBRARY BOARD
ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2009**

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2009

30. RELATED PARTY TRANSACTIONS

The Belfast Education and Library Board is a Non-Departmental Public Body (NDPB) sponsored by the Department of Education, the Department of Culture, Arts and Leisure and the Department for Employment and Learning.

The Departments are regarded as related parties. During the year, the Belfast Education and Library Board has had various material transactions with the Departments and with other entities for which the Departments are regarded as the parent Department. These include:

- North Eastern Education and Library Board
- Southern Education and Library Board;
- South Eastern Education and Library Board;
- Western Education and Library Board;
- Staff Commission for Education and Library Boards;
- Council for Catholic Maintained Schools;
- Voluntary Grammar Schools;
- Grant Maintained Integrated Schools;
- Northern Ireland Council for the Curriculum Examinations and Assessment; and
- Belfast Metropolitan College.

In addition, the Belfast Education and Library Board has had a small number of material transactions with other Government Departments and other Central Government bodies. Most of these transactions have been with the:

- (a) Department of Health and Social Services and Public Safety;
- (b) Health and Social Services Boards which are sponsored by the Department of Health and Social Services and Public Safety; and

None of the Board Members, members of the key management staff or other related parties has undertaken any material transactions with the Belfast Education and Library Board during the year other than those disclosed in the Remuneration Report.

A register of members' interests is available and can be inspected on application to the Chief Executive's office.

**BELFAST EDUCATION AND LIBRARY BOARD
ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2009**

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2009

31. THIRD PARTY ASSETS

The Belfast Education and Library board is responsible for the administration of Trust Funds which benefit the pupils of certain schools within its area. The Chief Executive, as Accounting Officer for the Board, is responsible for the propriety and regularity of the Trust Funds and for the keeping of proper records. These are not Board assets and are not included in the accounts. The assets, held at the balance sheet date to which it was practical to ascribe monetary values, comprised monetary assets, such as bank balances and monies on deposit, and listed securities. They are set out in the table immediately below.

	2009	2008
	£000	£000
Monetary assets such as bank balances and monies on deposit	194	184
Listed securities	103	102
	297	286
	297	286

32. FINANCIAL INSTRUMENTS

As the cash requirements of Belfast Education and Library Board are met through Grant-in-Aid provided by Departments (DE, DCAL, DEL, DHSS & PS), financial instruments play a more limited role in creating and managing risk than would apply to a non-public sector body. The majority of financial instruments relate to contracts to buy non-financial items in line with the Belfast Education and Library Board's expected purchase and usage requirements and the Belfast Education and Library Board is therefore exposed to little liquidity, interest rate, foreign currency, credit and market risk.

Liquidity Risk

The Board's net revenue resource requirements are largely financed by grants from its sponsoring Departments, just as its capital expenditure is. The Board is not therefore exposed to significant liquidity risks.

Interest Rate Risk

The Board's financial assets and liabilities carry nil or fixed rates of interest. The Board is not, therefore, exposed to significant interest rate risk.

Foreign Currency Risk

The Board's exposure to foreign currency risk is not significant. Foreign currency income and expenditure are negligible.

Credit Risk

As the majority of the Board's income comes from contracts with other public sector bodies, the Board has low exposure to credit risk.

**BELFAST EDUCATION AND LIBRARY BOARD
ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2009**

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2009

33. EUROPEAN UNION FUNDING

	2009 Income £000	2009 Expenditure £000	2008 Income £000	2008 Expenditure £000
Recurrent Funding				
Applicant:				
(a) Board	(20)	20	(1)	1
(b) Schools	(201)	201	(343)	343
(c) Other services	(33)	33	(69)	69
	<u>(254)</u>	<u>254</u>	<u>(413)</u>	<u>413</u>
Received from other services:				
(a) Milk subsidy	(55)	55	(43)	43
(b) Others	-	-	-	-
	<u>(55)</u>	<u>55</u>	<u>(43)</u>	<u>43</u>
Capital funding	-	-	-	-
Applicant:				
(a) Board	-	-	-	-
(b) Schools	-	-	(11)	11
(c) Other services	-	-	-	-
	<u>-</u>	<u>-</u>	<u>(11)</u>	<u>11</u>
TOTAL	<u>(309)</u>	<u>309</u>	<u>(467)</u>	<u>467</u>

34. NEW OPPORTUNITIES FUND / BIG LOTTERY

	2009 Income £000	2009 Expenditure £000	2008 Income £000	2008 Expenditure £000
Recurrent funding				
Applicant:				
(a) Board	-	-	-	-
(b) Schools	(204)	204	(126)	126
(c) Public libraries	-	-	-	-
(d) Other services	-	-	-	-
	<u>(204)</u>	<u>204</u>	<u>(126)</u>	<u>126</u>
Capital funding				
Applicant:				
(a) Board	-	-	-	-
(b) Schools	(880)	880	(168)	168
(c) Public libraries	-	-	-	-
(d) Other services	-	-	-	-
	<u>(880)</u>	<u>880</u>	<u>(168)</u>	<u>168</u>
TOTAL	<u>(1,084)</u>	<u>1,084</u>	<u>(294)</u>	<u>294</u>

**BELFAST EDUCATION AND LIBRARY BOARD
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NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2009

35. STATEMENT OF LOSSES

	No. of Cases	2009 £000	No. of Cases	2008 £000
(a) Cash losses	1	3	15	2
(b) Claims abandoned	-	-	-	-
(c) Fruitless payments	-	-	-	-
(d) Stores losses	245	170	174	132
		<u>173</u>		<u>134</u>

36. STATEMENT OF SPECIAL PAYMENTS

	No. of Cases	2009 £	No. of Cases	2008 £
(a) Ex-gratia payments		-		-
(b) Extra statutory payments		-		-
		<u>-</u>		<u>-</u>

**BELFAST EDUCATION AND LIBRARY BOARD
ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2009**

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2009

37. FINANCIAL TARGET - RECURRENT

	Notes	DE £ 000	Youth £000	DCAL £000	DEL £000	Total £000
Net Operating cost after financing	OCS	300,436	7,736	6,720	885	315,777
<u>Less</u>						
DHSS&PS recurrent grant expenditure	5	-	-	-	(246)	(246)
Permanent impairment of fixed assets	5	(17,385)	(124)	-	-	(17,509)
(Profit)/loss on disposal of fixed assets	5	(19)	-	-	-	(19)
Depreciation	6	(41,232)	(846)	(513)	-	(42,591)
Notional costs	7	(543)	(1)	(1)	(1)	(546)
Costs of capital charge	9	(15,919)	(1,024)	(978)	24	(17,897)
Increase/(decrease) in Provisions	18	(747)	11	302	3	(431)
FRS17 Pension Costs	19	(325)	(7)	(27)	(4)	(363)
Adjustment for expenditure externally funded						
Net expenditure		<u>224,266</u>	<u>5,745</u>	<u>5,503</u>	<u>661</u>	<u>236,175</u>
Final Resource Allocation Plan		225,265	5,754	5,503	668	237,190
Year end position (2009)		<u>999</u>	<u>9</u>	<u>-</u>	<u>7</u>	<u>1,015</u>
Add: Unallocated Funding Commitment		3,072	10	-	-	3,082
Funding Commitment (2009)		<u>4,071</u>	<u>19</u>	<u>-</u>	<u>7</u>	<u>4,097</u>
Funding Commitment (2008)		<u>8,529</u>	<u>67</u>	<u>-</u>	<u>58</u>	<u>8,654</u>

The year end position for DE above includes school's reserve of £1,990k (2008 £3,244k).

Final Resource Allocation Plan

Please note that the Final Resource Allocation Plan (RAP) includes Premature Retirement Compensation costs (PRC) and the portion of the previous years End Year Flexibility (EYF) allocated by DE in 2008/09 but excludes Annually Managed Expenditure (AME: non-cash costs).

Year end position (2009)

The Board's financial targets for 2008/09 were to contain expenditure within the accrued limits approved by the Department's Resource Allocation Plans (RAP's). These targets have been achieved.

Unallocated Funding Commitment

The unallocated funding commitment represents End Year Flexibility at 31 March 2009 which was not allocated in 2008/09 due to restrictions on access to End Year Flexibility imposed by HM Treasury.

Funding Commitment (2009)

The funding commitment (2009) for DE and Youth represents a guaranteed resource from the Department which will be added to the Board's approved spending limit in future years.

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ISBN Number

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