



Employment
Tribunals Service



Annual Report & Accounts

2005-06

dti

EMPLOYMENT TRIBUNALS SERVICE

A DTI SERVICE

Our role is to carry out the administrative tasks necessary to enable applications to Employment Tribunals and appeals to the Employment Appeal Tribunal to be determined.

The DTI drives our ambition of 'prosperity for all' by working to create the best environment for business success in the UK. We help people and companies become more productive by promoting enterprise, innovation and creativity.

We champion UK business at home and abroad. We invest heavily in world-class science and technology. We protect the rights of working people and consumers. And we stand up for fair and open markets in the UK, Europe and the world.

Annual Report and Accounts 2005-06



*Employment
Tribunals Service*

Presented to the House of Commons pursuant to section 7
of the Government Resources and Accounts Act 2000
Ordered by the House of Commons to be printed 18 July 2006



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Foreword

by the Chief Executive

This is the final Annual Report for ETS as a separate agency. Our nine-year life as an Agency came to an end on 31 March 2006 when we, along with five other tribunals, joined existing tribunals in the Department for Constitutional Affairs to form a new Tribunals Service agency.

This marks another of the many changes in the life of tribunals, which were first created by the Industrial Training Act in 1964 to hear appeals against Industrial Training levies. The 1971 Industrial Relations Act widened the role to include unfair dismissal. During these last 42 years, we have variously been part of The Ministry of Labour, Department of Employment, Department for Education and Employment and the Department for Trade and Industry. Now we are part of the Department for Constitutional Affairs putting us firmly at the centre of the justice system.

This move was originally proposed in 2001 by Sir Andrew Leggatt in his report "Tribunals for Users". A White Paper published in 2003 confirmed the government's intentions to bring tribunals together into a single service. Now, three years after that White Paper, we have finally arrived at the start of the new organisation.

Inevitably, during the last year, the ETS Board and other key staff have been heavily focused on preparing for the move to the

Tribunals Service. This has been challenging and has placed considerable extra work on a number of people in the organisation. I would like to pay tribute to those who have worked so hard to make the transition a success.

Of course, during all of this change

planning, we have continued to provide a service to ensure the smooth operation of Employment Tribunals and Employment Appeal Tribunals. I am really pleased to say that we have achieved all except one of our public targets. Our main public target - the percentage of claims that receive a hearing within 26 weeks - did unfortunately fall from last year's high of 82% to 79%. However, this is still an excellent achievement, particularly against a background of year-on-year reductions in funding and staff resource, alongside a fairly dramatic growth in claims - 86,000 received in 2004-05 to around 115,000 in 2005-06.

The significant proportion of that growth was the rise in "multiple" claims which increased from 31,000 to 64,000. We did see however a decrease in the number of single claims received from just over 55,000 to fewer than 52,000 (although since November, single claims have been rising, showing an increase of 15% from November to the end of March). I am also really pleased to say that during the year, we received over 17,500 cases electronically via our on-line claims form. This represents an increase of 64% from the previous year.

Development of our new IT system "CaseFlow" has continued. CaseFlow will provide an electronic case management system and will "e-enable" the end-to-end process of dealing with a tribunal claim. We hope to have rolled the new system out by the end of the coming financial year. The development of work on CaseFlow has demanded considerable effort from staff and judiciary across the organisation. The small project team has worked extremely hard to cope with challenges throughout the year. Staff from the business, and Regional Chairmen from the judiciary, have been heavily involved in ensuring the design of the new system will meet our business needs. I would like to thank everyone involved for their hard work and commitment.

Possibly one of the most pleasing results of our final year as an independent agency was the achievement of a 96%





satisfaction rate from our users. This is an excellent result and demonstrates the dedication of our staff and judicial colleagues to provide an excellent service.

During the year, we moved into Head Office premises at 30-34 Kingsway, a move which went perfectly thanks to the hard work of our Estates Director and ICTD Director.

We held our final meeting of the Employment Tribunals Steering Board on 31 January 2006 and I am grateful to the members of that Board for their advice and guidance. The final ETS Audit Committee was held on 30 May. In particular, I would like to thank our external and independent members of both groups for their support over the year.

I would also like to take this opportunity to introduce Sir Patrick Elias who has been the new President of the EAT since 9 January 2006. Sir Patrick was one of the most distinguished employment law practitioners at the bar before he became a High Court Judge and we are most fortunate to be able to welcome him to the EAT. I would also like to record our thanks and very best wishes to his predecessor, Sir Michael Burton. Sir Michael introduced dynamic change to the EAT. During his tenure, the Lord Chancellor gave the Court the accolade of "Beacon Court". Sir Michael has now returned to the High Court Bench.

This year has been one of preparation for change in the future and we are all looking forward to that future with enthusiasm.

My very great thanks to our business partners, our stakeholders, the judiciary and last but not least, the excellent team of staff who work for ETS.

Jeanne Spinks
Chief Executive

Our Role and Aim

Our Role is to carry out the administrative tasks necessary to enable:

- **claims to Employment Tribunals; and**
- **appeals to the Employment Appeal Tribunal to be determined.**

Our Aim is in partnership with the judiciary to:

- **provide a prompt, accurate, courteous and cost effective service to the public.**

In meeting that aim we seek to:

- **provide a high-quality service and operate to broadly similar performance standards across the whole of the country;**
- **deliver value for money;**
- **equip our staff at all levels with the skills they need through evaluated investment in training and development, and to encourage staff to develop themselves; and**
- **apply an open, participative management style which communicates clearly and fosters the sharing of good practice.**

The Employment Tribunals Service (ETS)

Employment Tribunals are independent judicial bodies which determine disputes relating mainly to individual employment rights. Their aim is to provide speedy, accessible and relatively informal justice.

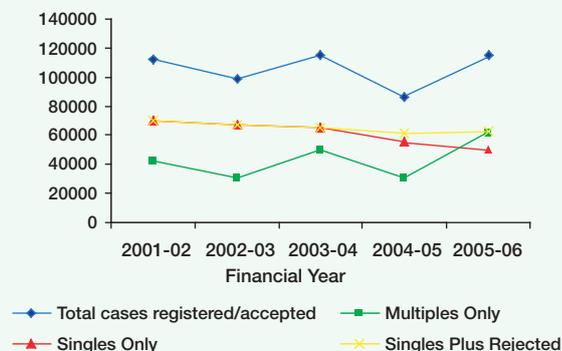
Employment tribunals have powers to determine over **70** different types of complaint, including complaints of unfair dismissal, race, sex and disability discrimination, unauthorised deduction of wages, breach of contract and redundancy pay.

In October 2004, new employment legislation came into force covering new Rules of Procedure and Employment Appeal Tribunal Rules, the Dispute Resolution Regulations and amendments to the Disability Discrimination Act.

The overall impact of the new legislation, in particular the changes to the Tribunal Rules of Procedure, resulted in the introduction of pre-acceptance procedures for claims, default judgments and increased case management. The net effect of these changes has been to increase pre-hearing activity for both administrators and judiciary.

In 2005-06, 115,039 claims to Employment Tribunals were registered, compared to 86,181 in 2004-05. The increase is mainly accounted for by a large increase in multiple cases which rose from 31,126 to 63,543. Single cases fell from just over 55,000 to under 52,000; this is broadly in line with the underlying

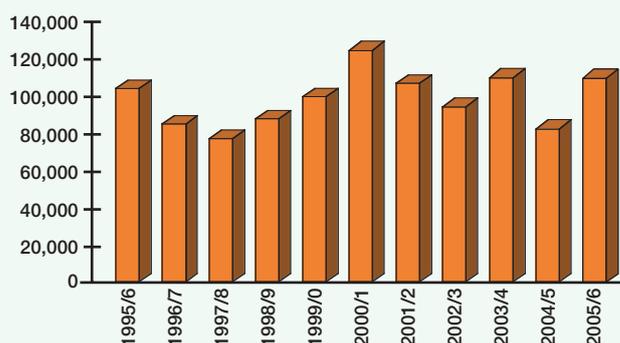
Fig. 1 – Analysis of Cases Received in ETS



downward trend which we have seen in the number of applications and claims over the last five years (see figure 1). Tribunals sat on just over 29,750 occasions, an increase of 1% on 2004-05. In 2005-06, 60% of all jurisdiction cases disposed of were withdrawn or settled before a tribunal hearing. This compares with 67% of all cases in 2004-05. The number of current 'live' cases was 112,657 at 31 March 2006. Within this figure are 27,683 part-time worker pension cases, some of which date back to 1997. This year has also seen an increase in the volume of equal value/pay claims.

The trend for claims made to Employment Tribunals to cover more than one jurisdiction, for example, unfair dismissal and sex discrimination, has continued. In 2005-06, the 115,039 cases received covered 201,514 jurisdictional complaints, resulting in an average of 1.8 complaints per case. In addition, the complexity of cases has continued to increase, with average hearing times gradually lengthening. For statistical purposes, all complaints are recorded against all jurisdictions. This is because in any hearing, the tribunal has to decide on the merits of the claims made under each jurisdiction and so a truer measure of workload is the total number of jurisdictions covered by each case.

Employment Tribunal Applications/claims (GB) 1995-2006



Further details of the outcome of tribunal cases in 2005-06 are given at Appendix 1.

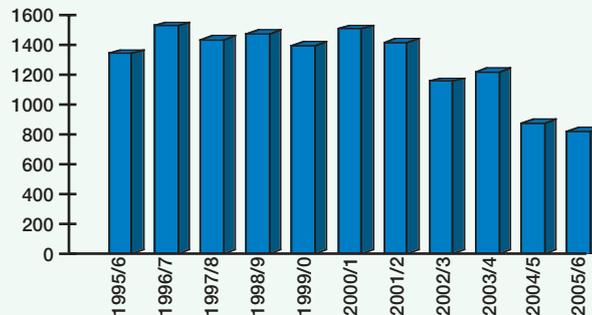
The ETS

The ETS provides a customer service to the parties attending tribunals and administrative support to Employment Tribunals and the EAT. This includes:

- dealing with all paperwork and correspondence relating to cases;
- making practical arrangements for hearings and supporting tribunals during them;
- providing information on tribunal procedures to the public; and
- providing human resources, finance, information and communication technologies, estate and operational policy support to the ETS operational commands.

ETS operates from 34 permanent offices across Great Britain; but hearings take place in various locations to meet the needs of tribunal users. In 2005-06, ETS employed an average of 744 staff (full-time equivalents, including Agency

EAT Appeals Registered (GB) 1995-2006



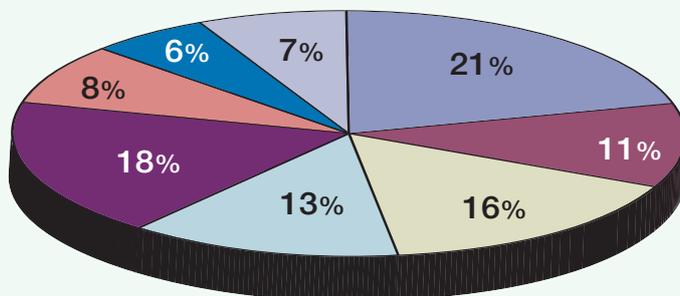
staff in vacant posts) compared to 763 in 2004-05.

The EAT

The EAT is a Superior Court of Record dealing mainly with appeals against Employment Tribunal decisions. The EAT normally sits in London, Edinburgh and Cardiff. In 2005-06, 1,728 potential appeals were received, compared to 1,876 in 2004-05. 836 appeals were registered, compared with 885 in 2004-05.

Appeals which are not registered are dealt with by the Registrar. The EAT sat on 634 occasions (699 in 2004-05) disposing of 867 appeals (1,131 in 2004-05).

Employment Tribunal claims 2005-06



- | | |
|---------------------------|----------------------------|
| ■ Unfair dismissal | ■ Sex, race and disability |
| ■ Unauthorised deductions | ■ Breach of contract |
| ■ Working Time Directive | ■ Equal pay |
| ■ Redundancy pay | ■ Other |

Management and Accountability

During 2005-06, ETS reported to the Secretary of State for Trade and Industry through the Parliamentary Under Secretary of State for Employment Relations, Competition and Consumers, Gerry Sutcliffe. Ministers were advised by a Steering (Advisory) Board, chaired by the Director-General, Services Group. The Steering Board included independent members who were encouraged to participate beyond the Board's formal

meetings, including attendance at the Service's management conferences. The Board met on three occasions in 2005-06.

The Service's Management Board normally met monthly to review progress against targets and to take policy and operational decisions as required. The Operations Directors, the Operational Policy Director and the Finance Director continued to attend monthly Operations meetings with the Chief Executive.

Top row left to right: Jeremy Ilic, Ken Hollingworth, Pauline Donleavy, Gerard Oates
Bottom row left to right: Lynn Adams, Carol McDade, Jeanne Spinks, Lorna Windmill, Valerie Taylor



The Management Board (*Membership at 31 March 2005*)

Jeanne Spinks	Chief Executive
Jeremy Ilic	Director, Information and Communication Technology
Lorna Windmill	Director, Finance, Planning and Communications
Gerard Oates	Director, Human Resources
Pauline Donleavy	Registrar, Employment Appeal Tribunal
Ken Hollingworth	Operations Director, Scotland, North & Wales
Valerie Taylor	Operations Director, South West, Yorkshire & Midlands
Carol McDade	Operations Director, London & South-East – joined ETS in January 2006
Lynn Adams	Secretary of the Employment Tribunals (England & Wales) and Director, Operational Policy



Richard Leyland	Operations Director, London & South-East – left ETS in June 2005
Alastair Scott	Director, Estates – retired on 31 August 2005
Lynette Tiwari	Acting Operations Director, London & South-East – from June 2005 to January 2006

Audit Committee

Members of the Audit Committee during the year were:

Jim Warnock	Independent Chair and Steering Board member
Mike Hathorn	Independent member
Jeanne Spinks	ETS Chief Executive
Alastair Scott	ETS Estates Director (until August)

The following also normally attend meetings of the Committee:

Lorna Windmill, ETS Finance Director, Dennis Collins, ETS Accountant, a Director of the National Audit Office, the Head of DTI Internal Audit Directorate, a representative of DTI Finance and Resource Management (Ray Sharvell during 2005-06) and an Assistant Director, DTI Internal Audit Directorate. Its purpose was to assist and advise the Accounting Officer (the Chief Executive) on internal control and audit and financial accounts issues.

Top row left to right: John Taylor (Chief Executive Acas), David Evans, Peter Mason Bottom row left to right: Judge Goolam Meeran (President of the Employment Tribunals E&W), Jeanne Spinks, Colin Milne (President of the Employment Tribunals Scotland), Janet Gaymer, Jim Warnock



The Steering Board (*Membership at 31 March 2006*)

David Evans	Director General – Services, DTI
Jeanne Spinks	Chief Executive, ETS
Janice Munday	Director, Employment Relations, DTI
Peter Mason	Director of Finance, Policy and Support, FRM, DTI
Sarah Veale	Head, Equality and Employment Rights, TUC
Jim Warnock	Retired Director of Group Personnel, John Menzies
Janet Gaymer	Senior Partner, Simmons & Simmons

Performance against Key Targets

ETS had six key performance targets agreed with Ministers covering a range of quality and efficiency measures. Details of the Agency's performance are set out in the table below.

In 2005-06, we met all but one of our key targets. We exceeded our target of bringing 75% of cases to a first hearing within 26 weeks by 4% and only one office failed to achieve the minimum standard of 65%. The table below shows the results across the country and as can be seen many offices exceeded it by a comfortable margin.

Our original planning assumption was that about 87,868 cases would be received in 2005-06. In fact, we received 115,039 - an increase of 31% on 2004-05. The major

area of increase was in claims in respect of equal pay. At the end of March 2006, the total number of live cases held in tribunal offices dating from 1 April 1997 onwards was 112,657 including 27,683 part-time worker pension cases, compared to 95,348 and 38,959 respectively at 31 March 2005.

The EAT maintained the improvement that was evident from last year's figures. It fully met its target of hearing 75% of appeals within 26 weeks. Preliminary Hearings were only a small part of the hearings total. The EAT will continue to seek ways of improving its service to all its users. Surveys of tribunal users continued to show very high levels of satisfaction with the service offered.



Judge Goolam Meeran, Colin Milne, Gerry Sutcliffe (Minister for Employment Relations), Jeanne Spinks and David Evans at the final ETS Steering Board meeting

Performance against Key Targets

	2003-04	2004-05	2005-06	2006-07
Registered Employment Tribunal applications/claims	115,042	86,181	115,039	[91,300]
Registered appeals to the Employment Appeal Tribunal	1,235	885	839	[839]

Quality

	2003-04	2004-05	2005-06	2006-07
Percentage of single ¹ Employment Tribunal cases to a first hearing within 26 weeks of receipt	Target 75% Actual 81%	Target 75% Actual 82%	Target 75% Actual 79%	Target 75%
Minimum to be achieved by all offices in relation to above target ²	65% 68%	65% 67%	65% 77%	65%
Percentage of Employment Tribunal decisions issued within four weeks of the final hearing	85% 86%	85% 87%	85% 87%	85%
Percentage of Employment Tribunal users satisfied with the service offered by ETS ³	85% 97%	85% 95%	85% 96%	85%
Percentage of appeals to EAT registered for a preliminary hearing ready for listing within six weeks	New target introduced	-----	-----	-----
Percentage of appeals to EAT to a first hearing within 39 weeks of receipt	75% 97%	New target introduced	-----	-----
Percentage of appeals to EAT to a first hearing within 26 weeks of receipt	-----	75% 93%	75% 97%	75%

Efficiency

	2003-04	2004-05	2005-06	2006-07
Real terms reduction in Employment Tribunal administrative unit costs ⁴	3% -7%	3% 4%	3% 3%	3%

¹ Excludes 'multiple' cases where a number of cases are brought against the same respondent on the same or very similar grounds.

² Figures indicate the performance of the lowest performing office against the hearing target.

³ Performance measured by annual, national survey. The EAT achieved 100%.

⁴ Includes all costs in the Agency's Operating Costs Statement published in the Accounts.

Employment Tribunal Offices: Performance 2005-06

Office	Percentage of first hearings within 26 weeks of claim (Target 75%)		Percentage of judgments issued within four weeks of the final hearing (Target 85%)	
	2004-05	2005-06	2004-05	2005-06
Ashford	90%	91%	94%	93%
Bedford	84%	79%	80%	91%
Birmingham	74%	69%	89%	88%
Bristol	95%	92%	96%	98%
Bury St Edmunds	84%	79%	93%	89%
Cardiff	85%	82%	90%	87%
Exeter	89%	86%	96%	98%
Leeds	93%	88%	91%	92%
Leicester	92%	88%	97%	96%
Liverpool	83%	86%	89%	87%
London Central	75%	66%	76%	80%
London South	89%	88%	81%	81%
Manchester	81%	84%	94%	96%
Newcastle	88%	80%	89%	86%
Nottingham	83%	78%	93%	89%
Reading	82%	87%	90%	87%
Sheffield	87%	82%	92%	95%
Shrewsbury	78%	75%	86%	87%
Southampton	82%	77%	88%	86%
Stratford (London)	68%	57%	81%	85%
Watford	75%	72%	85%	86%
Aberdeen	78%	79%	74%	81%
Dundee	83%	82%	87%	91%
Edinburgh	81%	79%	69%	65%
Glasgow	73%	74%	73%	73%
Great Britain	82%	79%	86%	87%

Customer Service

The Employment Tribunals Operations Directorates and the Employment Appeal Tribunal both held Charter Mark status, the standard for excellence in service delivery. Charter Mark accreditation confirmed our commitment to providing a high standard of service to our users. We aimed to achieve high levels of customer satisfaction, by engaging with all people – staff, users and stakeholders at each stage of the business.

We publicised our standards in separate Charter statements covering our two operational arms, the Employment Tribunals and the EAT. We will continue to keep these Charter statements under regular review. Copies of the statements and leaflets setting out our complaints procedures were displayed and available in the public areas of all tribunal offices, and on our websites, www.employmenttribunals.gov.uk and www.employmentappeals.gov.uk along with a summary of our annual report and performance against our Charter standards.

Pauline Donleavy (EAT Registrar), Chris Hall (Customer Services Manager) and Ken Hollingworth (Operations Director) with the Charter Mark Awards



Responding to our users

In March 2006, we carried out our annual national survey of our administrative service, which again provided us with valuable feedback direct from users. We improved and enhanced the questionnaire

in order to invite more comments from respondents and allow more detailed analysis of the results. Overall satisfaction with the service remained extremely high – nationally, 96% of respondents said they were fairly satisfied, or very satisfied, with the level of service offered by ETS staff. While overall comment was very positive, it also enabled us to identify some areas for further improvements, for example, the provision of more detailed information for unrepresented parties, including clarification of legal language, more access to on-line information and refreshment facilities within tribunal offices.

The EAT conducted its second annual survey of users. Overall satisfaction with the service remained extremely high with 100% of respondents stating that they were satisfied, or very satisfied, with the level of service offered by EAT staff. The sample was necessarily small but representative.

As an organisation we aimed to be responsive to our users' needs and learn from them. We sought to encourage additional feedback from our customers by introducing comment cards which were

issued with tribunal judgments. This is an on-going process which allows us to gather the views of customers throughout the year. Up to the end of March 2006 a total of 308 cards had been returned and of these 95% of our customers were either very satisfied or satisfied with the level of service provided; and 97% of our customers were either very satisfied or satisfied with the

facilities at the tribunal premises.

From October 2005 we offered an enhanced service to users who need a foreign language interpreter at a hearing. Following a successful pilot project, we now source interpreters through the

Our Diversity policy aims to ensure that:

- **Users receive fair and equal access to ETS's services**
- **Staff are fairly and equitably treated in the workplace**
- **Staff and users are treated with dignity and respect for their human rights**

Asylum and Immigration Tribunal's Interpreter Booking Service. These new arrangements provide a wider range of language choice and availability of interpreters nationwide. This service compliments the system we already have in place for the provision of interpreters for users with hearing difficulties.

We have taken further steps to improve the service and facilities for all our customers. We have conducted a survey of the induction loop and infrared systems in each of our offices and initiated an accessibility audit from an external body to identify any potential areas for improvement. Working closely with key partners, including the RNID, we have enhanced staff awareness on communicating with customers who are deaf or hard of hearing and are reviewing our information for these customers.

Our Diversity Policy sets out our standards in relation to the employment of staff and in meeting the needs of users of employment tribunals.

In order to provide relevant and up to date information to parties, our information booklets are available in eight languages (including Gaelic and Welsh).

We also provide copies of our information and documentation for users with visual impairments in large print,

Braille, on disk and on audiotape on request. All requests are met within 48 hours as stipulated in the RNIB service level agreement. We regularly review all our publication needs to reflect changes and to respond to the needs of tribunal users. The information available on the website has been reviewed and expanded to include information on the levels and type of customer feedback and an email address for our Customer Services Team.

ETS supports and promotes Cares which is the national employee volunteering programme provided by the organisation Business in the Community (BITC). Cares connects employees with their communities through a range of volunteering opportunities and team challenges.

Minister for Employment Relations, Gerry Sutcliffe presents the EAT Charter Mark Award to Pauline Donleavy at the 2005 Management Conference



The National Enquiry Line received 68,300 calls during the year averaging around 5,692 per month. This represents an increase of 30% in enquiries compared to 2004-05. On average 12.8% of calls either went unanswered or reached an engaged tone compared to 6% in 2004-2005. The complexity of the calls has also increased since the new rule change in October 2004 and calls are also of a longer duration.

	2004-05	2005-06
Acknowledge all notices of appeal within 48 hours of receipt		
Target	 100%	 100%
Achievement	 100%	 98%
Acknowledge and serve all Employment Tribunal claims within five working days of receipt		
Target	 100%	 100%
Achievement	 96%	 96%
Answer letters within ten working days (EAT - 15 days)		
Target	 95%	 95%
Achievement		
Employment Tribunals	 98%	 98%
EAT	 93%	 95%
Answer phone enquiries within six rings with name and title or, where not possible, provide a full reply within one working day		
Target	 95%	 95%
Achievement	 92%	 92%

EAT's Key Customer Service initiative is to facilitate access to legal representation at hearings for people who qualify through the Employment Lawyers Appeals Advisory Service (ELAAS), the Free Representation Unit or the Bar Pro Bono Unit. The EAT has now redesigned and extended the scheme to assist more unrepresented appellants.

Our Charter Standards include some of our key performance standards set out elsewhere in this report. Our performance

against other Standards is set out in the table above.

We recognise that things will occasionally go wrong. During the year we agreed to pay compensation totalling £5,320.75 to 13 users who had suffered a financial loss as a result of our error, compared to £10,512.69 to 15 users in 2004-05.

Managing and Modernising ETS

Changes from 1 October 2004

The implementation of the Employment Act 2002 brought about the biggest change in the way Employment Tribunals operate since their inception over 30 years ago. The recent reforms to the employment tribunal system and dispute resolution framework had wide-ranging implications and prompted a great deal of detailed commentary and concern.

2005-06 was a time of transition for ETS as the new procedures resulting from the Dispute Resolution Regulations and changes to the ET Rules of Procedure were embedded into the tribunal process. Two sets of Regulations, the Dispute Resolution Regulations and the revised

time limit for response, and a greater focus on case management. Prescribed forms which must be used before a claim or response is accepted were introduced in October 2005.

Each of these measures impacted on tribunal procedures. One of the key aims of the legislation was to encourage employers and employees to settle disputes in the workplace, with tribunals as the last resort. In 2004-05, the 25% decrease in the number of claims from the previous year led to speculation about whether the decrease was caused by implementation of the pre-acceptance procedures or by more settlements in the workplace. In fact, the reduction in claims in 2004-05 in comparison to 2003-04 was generally due

Designing the CaseFlow system



to a significant decrease in the number of multiple claims - that is where a number of employees from a single employer make similar claims. In 2005-06 that trend has reversed again.

We accepted

Tribunal Rules of Procedure, came into force in 2004. The Dispute Resolution Regulations state that all employers must have a minimum statutory discipline and dismissal procedure in place and require claimants with a grievance in the workplace to raise this in writing with their employer before they are able to bring an employment tribunal claim. The Tribunal Rules of Procedure 2004 introduced a pre-acceptance procedure to filter out ineligible claims (including those that have not been through the new statutory procedures), fixed periods of conciliation, default judgments for claims not resisted within the

over 115,000 claims, an overall increase of over 30% year on year. This was entirely due to an increase in multiple claims - up 32,000 in 2005-06 to 63,500 - more than double the previous year's total. This tremendous increase can be accounted for in the main by the large number of 'Equal Value' claims that were received, the large majority being against the National Health Service and Local Authorities. The overall trend in single cases was a continued fall, from 55,000 in 2004-05 to 51,500 in 2005-06. Without research, we cannot say precisely why the number of single cases fell, but it is almost certainly a mixture of

the application of the pre-acceptance procedures where claims are rejected and more disputes being settled in the workplace.

The figures for single cases do not include claims which were rejected at the pre-acceptance stage. Last year, over 12,250 claims - 10% of all claims - were rejected. This could have been because the claims did not contain the required information, or admissibility procedures were not followed or, from October 2005, the claim was not on a prescribed form. Of the claims rejected 4,897 were resubmitted and were accepted because the cause of the original rejection had been addressed. However this means that 7,361 claims which were submitted were not either resubmitted or were resubmitted and rejected again. In conjunction with DTI's Employment Market Analysis and Research Team we are conducting a piece of research to understand the nature of this group of rejected claims and if and how the claimants resolved their grievance. In the early days of the introduction of the prescribed form, a significant number of claims were rejected because they were not on the correct form. However the numbers of rejections for this reason have fallen significantly.

The net effect of these changes increased pre-hearing activity for both administrators and judiciary with administrative staff spending more time on vetting claims and responses and chairmen dealing with many more referrals. The introduction of new fixed periods of conciliation has also materially changed the way tribunal cases are handled. For many cases, particularly short track cases, which generally deal with issues such as wages act claims and redundancy payments, the

Managers discuss the way forward at the Management Conference



cases are taking longer to get to a hearing. Before the October Rule changes, these cases would have been heard at a tribunal within six weeks of receipt of the claim. Now the cases are generally presented to a hearing within eight weeks.

Tribunals sat on just over 29,750 occasions, a small increase on the number in 2004-05.

Service Improvements

We continue to take forward our ETS/Acas joint case management project - the new CaseFlow system. A great deal of progress has been made on the design of the system but rollout was deferred while we put in place arrangements to ensure that, together with our colleagues in DCA and in other tribunals, we would ensure a smooth transfer to the new Tribunals Service in April 2006. All of this work was undertaken in the context of the Gershon Efficiency Review. It was also underpinned by the Civil Service Reform agenda and by our Vision and Values so that the essential culture change was managed as an integral part of these change programmes.

We ran a national conference for tribunal office managers in June focusing on the move to the Tribunals Service and CaseFlow. The conference was attended by both Employment Tribunals Presidents, the EAT President and Gerry Sutcliffe, the Minister for Employment Relations, who presented two Charter Mark awards and

our IIP award - a real hat trick for ETS!
Overall satisfaction with the conference from delegates was 98%.

Electronic Government

We continued to build on the new systems implemented previously - one initiative was the creation of a new facility to support electronic completion and submission of PDF versions of our standard ET1 and ET3 forms. This aimed to extend the options open to individuals for electronic submission - and especially for those who were not comfortable doing so on-line via our website. The website facilities were also enhanced to support the saving and retrieval of a partially or fully completed form for a period prior to electronic submission. Further enhancements to electronic submission capabilities were developed during the year - focusing on the needs of larger organisations and law companies - to support an alternate

Members of the judiciary prepare for the day in a newly refurbished hearing room at Leeds



electronic data format compatible with a wide range of modern office systems. The implementation of this facility was in its final stages at the end of March.

Alongside these developments we also implemented some significant infrastructure improvements in preparation for the new CaseFlow system, which is a major advance for ETS and Acas. It will deliver end to end electronic management of cases with ETS and Acas through the

electronic exchange of tribunal case documentation and information. The judiciary will also work from electronic case files. The new system will transform the operation of the Employment Tribunal system, delivering major efficiencies. It will also represent a huge leap forward in meeting government targets for e-delivery.

In the latter part of the year we were also engaged in preparations for the transfer into the DCA Tribunals Service. We worked closely with colleagues in the DCA to ensure as smooth and successful transition as possible and that our separate infrastructures and systems would continue to communicate and support necessary business operations and back office systems to guarantee continuity of service.

Estate Management

A number of strategic planned property transactions and works projects were completed during the year to ensure continuity of tribunal provision.

The London head office and London Central tribunal office were successfully relocated to their newly refurbished premises at Victory House, London in April 2005. The new premises provide improved public waiting and consulting areas and retiring rooms for ten of the 12 hearing rooms.

In Leeds, the ETS fit out works to the Landlord's refurbished fourth floor began in August and were completed to schedule. The administration, chairmen and hearing rooms relocated to the refurbished space in late November.

Negotiations to renew the lease on Stocklund House, Carlisle were successfully completed in September 2005. Working with the Social Security and Child Support Appeals (SSCSA) plans were drawn up to provide improved facilities

enabling ETS and SSCSA to share the premises. ETS administration and hearing rooms were successfully relocated to temporary accommodation within the third floor of Stocklund House. Fit out works started in January 2006 and will be completed as soon as major maintenance works currently being undertaken by the landlord are finished. ETS and SSCSA will then relocate to the refurbished space on the third floor. Carlisle should become the first purposely designed premises for the Tribunals Service.

At the end of the year the estate amounted to 34 properties comprising three freeholds (Sheffield and Edinburgh (two)), 39 commercial leases and seven occupancy agreements as sub tenants of other government departments.

The Agency spent £13.3 million (19.3% of the Agency's budget of £68.9 million, excluding non-cash costs) on accommodation costs, maintenance, minor new works, professional fees and fuel and utilities. The Agency also invested £1.5 million (excluding dilapidation provisions) of capital expenditure on major works to improve the estate and new or replacement furniture. Office space throughout the estate continued in the main to be fully occupied.

Health and Safety

ETS remained committed and will remain committed to providing and maintaining a safe working environment for its staff and all users of its premises. The Agency's operational activities were predominantly office based. The principal health and safety risk faced by staff was musculoskeletal injuries associated with the use of display screen equipment and manual handling tasks. All staff and

ETS's Recruitment Policy sought to ensure that ETS recruited:

- **in line with the Civil Service Commissioners' Code;**
- **in an efficient and effective manner;**
- **staff who are proficient in the necessary skills for the job; and**
- **staff who made a positive contribution to the Agency.**

Chairmen at risk of such injury were provided with specific health and safety guidance, supported by a regime of documented work place assessments carried out by suitably trained staff.

During the year, the Agency was not required to make any reports to the health and safety enforcing authority as defined under the Reporting of Injuries, Diseases and Dangerous Occurrences (RIDDOR) Regulations 1995 and was not served with any health and safety enforcement notices or convicted of any breach of health and safety statutory requirements. We reviewed all reported accidents and incidents (there were no injuries to staff) and were satisfied that the Agency's safety management system was fit for purpose.

Newly refurbished office space at City Exchange, Leeds



Sustainable Development

ETS was and will remain committed to supporting and promoting the Government's objectives for Sustainable Development (Sustainable Development in Government - SDIG).

As required by the SDIG Framework the Agency issued a Sustainable Development Policy statement, agreed by the Management Board and published on the website. It also developed an Environmental Management System to ensure that data collection and monitoring was consistent and robust. The Management Board also approved an action plan for meeting SDIG targets.

Human Resources

During 2005-06, our efforts focussed on ensuring a successful transfer to DCA and the new Tribunals Service. Key issues included:

- mapping to new posts in DCA or Tribunals Service for many ETS Head Office staff;
- confirmation of the terms and conditions for all ETS staff on transfer to DCA/Tribunals Service;
- integration of ETS pay delivery systems within the DCA framework;
- pay arrangement for ETS staff for 2006-07;
- confirmation for HR policy on legacy issues.

HR played a leading role in supporting DCA HR in mapping successfully all ETS Head Office staff into comparable roles in DCA and the new Tribunals Service. This included implementing new ways of working on a DCA shared service model basis for staff in HR and Estates.

At the end of March, DCA confirmed that the records and pay delivery system transfer had been successfully completed on time and with sufficient accuracy to

Our Vision and Values

Our VISION and Values Statement aims to ensure that, in the way we work, we recognise the importance of our working relationship with the Judiciary and the service we provide to people using the tribunals.

Our VALUES confirm that in providing this we aim to:

Achieve high standards in our work by:

- Setting and achieving challenging targets
- Publicising our results
- Actively seeking customer views and involvement
- Providing open access

Treat each other fairly by:

- Welcoming participation
- Welcoming diversity
- Developing potential
- Selecting and promoting on merit

Be progressive in the way we work by:

- Welcoming new technology
- Encouraging innovation
- Seeking continuous improvement
- Learning from others

Obtain best value from our resources by:

- Being accountable
- Being an intelligent customer
- Prioritising and challenging processes
- Being forward looking.

move forward to delivery of ETS staff pay within the DCA system.

In order to minimise uncertainties for staff and the Agency, HR agreed with DCA and the Treasury that the pay review for

2006-07 would be negotiated within the current ETS pay system.

The Agency staff survey provided evidence of the strength of the assessment of ETS as an Investor in People (IIP). The Agency's approach to involvement and learning and development were commended by the staff.

Training and Development

Operational Trainers delivered 1,650 staff training days to tribunal offices throughout the country, a proportion of which were to prepare staff for the introduction of prescribed forms. The validation and evaluation results for this exercise were 98% and 99% satisfied or better respectively.

Training also took place for new entrants to ETS and for existing staff who were changing jobs within the organisation. All of the requests were acknowledged and arranged within the four working days target. The team maintained a high satisfaction rate in the validation and evaluation of this training with only 1% of trainees expressing any overall disappointment.

We spent approximately £945,000 on training in 2005-06, compared with £950,000 in 2004-05 (including delivery and associated staff costs). This effort equates to an average spend of £1,270 per member of staff. Overall, our staff undertook 4,850 training days; an average

of 6.5 training days per person, the same as in 2004-05.

As in previous years, the Agency produced a separate training and development plan - agreed by the Management Board - which identified the training and development needs for staff, linked to both work and personal objectives.

Resource Outturns

Total staff turnover in ETS declined to 11.1% for the period 2005-06, compared with 13.8% in 2004-05. The figures for 2004-05 included resignations arising from a special exercise aimed at updating the status of staff on long-term career breaks. When these are removed, turnover is stable. The average number of full- and part-time salaried chairmen in post reduced from 130 to 129.

The ETS aimed to be an equal opportunities and family friendly employer. By following ETS recruitment procedures on fair and open competition and selection on merit, line managers contributed to this aim.

ETS had a system of internal checks to monitor compliance with its procedures and with the Code.

Customers are welcomed in the newly refurbished reception area at Leeds



ETS External Recruitment in 2005-06

	Applications received	Invited to interview	Appointed
Total	418	62	21
Female	223 (53.3%)	41 (66.1%)	16 (76.2%)
Male	195 (46.7%)	21 (33.9%)	5 (23.8%)
Of which:			
Ethnic minority	160 (38.3%)	20 (32.3%)	11 (52.4%)
People with a disability	24 (5.7%)	1 (0.2%)	0 (0.0%)

* All cited percentages are a percentage of totals in each column.

Staff appointed by Pay Range

	Total
Range 2	0
Range 3	1
Range 4	20
Range 6	0

There were no exceptions to fair and open competition

Staff breakdown*

	Civil Service non-industrial staff at 1/04/05**	ETS staff at 31/3/06***
Gender breakdown of staff		
Female	64.5%	66.7%
Staff in managerial grades (ETS Bands B and C)		
Female	N/A	59%
Representation – other groups		
Part-time	16.8%	16.4%
Ethnic minority	21.2%	22.6%
People with a disability	2.6%	2.5%

* All figures rounded

** Source: Cabinet Office, Equal Opportunities Data

*** Source: Calipsoe Data.

A Forward Look

From 3 April 2006, ETS became part of the DCA as one of the largest tribunals to join the newly formed Tribunals Service. During 2006-07 we will be working closely with our new colleagues to ensure a smooth transition to new procedures and we will also prioritise efficiency improvements that enable us to focus on the highest possible quality service to the public and to the judiciary. During 2006-07 we will continue to work towards the ETS targets but the Tribunals Service will revise them in due course. Progress during 2006-07 will be reported on in the first Annual Report and Accounts for the Tribunals Service.

Another big culture change will be to working practices as we roll out the joint ETS/Acas electronic CaseFlow system towards the end of 2006. We have made a great deal of progress on the design of the system and will continue to work in close partnership with our judiciary and Acas to ensure the success of this project. CaseFlow will lead to greater efficiencies and benefits for our users.

As in previous years, it is impossible to predict accurately, the number of claims the tribunals will receive in 2006-07. Multiple cases in particular are extremely difficult to estimate. We have, in conjunction with economists in DTI, made estimates for workload and our resource allocation from DTI is based on these figures. We will continue to prepare for the new employment rights that will be created in 2006 under new employment legislation dealing with discrimination in the workplace on grounds of age. We anticipate that this will lead to an increase in the number of claims received from autumn 2006.

We will continue to service the Employment Tribunal System National User Group, established as a result of the Taskforce recommendations. The group is chaired by His Honour Judge Meeran,

President of the Employment Tribunals, England and Wales and provides a forum for key national organisations to assist the Employment Tribunal judiciary, the ETS and Acas to deliver equitable and efficient resolution of claims to Employment Tribunals. We are grateful to our partners and stakeholders – particularly the judiciary and Acas – and to all our staff for their enthusiasm and commitment to providing a continuously improving service to users. We look forward to another year of working with them to achieve successful rollout of the CaseFlow system.

Strategic Priorities

Our key priorities for 2006-07 will be, in partnership with the judiciary, to:

- i) Implement the CaseFlow system delivering the expected benefits and increase electronic interactions;
- ii) Identify and reduce, in partnership with the judiciary, any geographical variations in performance and level of service and, if appropriate, redeploy available resources accordingly;
- iii) Equip and support managers to develop leadership skills further and undertake 360° feedback, using the output to inform learning;
- iv) Ensure that the Senior Management Team in ETS participates in cross-Tribunal activities. Take forward the Benchmarking results action plan. Work to set up a TS-wide regional structure;
- v) Ensure effective two-way staff and stakeholder communications by establishing good working relationships with the new Steering Board and reviewing the effectiveness of national and local user/customer groups.





Employment
Tribunals Service

Appendix 1

*Employment Tribunal
and EAT Statistics (GB)*

1 April 2005 to 31 March 2006



Table 1 Claims accepted / rejected by Employment Tribunals

	2003-04	2004-05	2005-06
Total claims accepted¹	115,042	86,181	115,039
Total claims initially rejected			12,258
Of the total, those that were resubmitted and subsequently accepted			4,897
Of the total, those that were resubmitted and not accepted or never resubmitted			7,361
Jurisdiction mix of claims accepted			
Nature of claim			
Unfair dismissal ²	46,370	39,727	41,832
Unauthorised deduction of wages (Formerly Wages Act)	42,524	37,470	32,330
Breach of contract	29,661	22,788	26,230
Sex discrimination	17,722	11,726	14,250
Working Time Directive	16,869	3,223	35,474
Redundancy pay	9,087	6,877	7,214
Disability discrimination	5,655	4,942	4,585
Redundancy - failure to inform and consult	5,630	3,664	4,056
Equal pay	4,412	8,229	17,268
Race discrimination	3,492	3,317	4,103
Written statement of terms and conditions	3,288	1,992	3,078
Written statement of reasons for dismissal	1,829	1,401	955
Written pay statement	1,387	1,076	794
Transfer of an undertaking - failure to inform and consult	1,321	1,031	899
Suffered a detriment / Unfair dismissal - pregnancy ³	1,170	1,345	1,504
Part Time Workers Regulations	833	561	402
National minimum wage	613	597	440
Discrimination on grounds of Religion or Belief	70	307	486
Discrimination on grounds of Sexual Orientation	61	349	395
Others	5,371	5,459	5,219
Total	197,365	156,081	201,514

1 A claim may be brought under more than one jurisdiction or subsequently amended or clarified in the course of proceedings but will be counted only once.

2 This figure now includes the jurisdiction for unfair dismissal as a result of a transfer of an undertaking, which was previously shown separately.

3 This figure now includes three jurisdictions relating to Pregnancy that were previously recorded under 'Other'.

Table 2 Outcome of Employment Tribunal cases disposed of in 2005-06

Total cases disposed Jurisdiction mix of total cases disposed	2003-04 93,973		2004-05 97,966		2005-06 86,083			
	Jurisdictions disposed	Withdrawn	Acas conciliated settlements	Disposed of otherwise	Successful at tribunal	Dismissed at hearing (out of scope)	Dismissed at hearing (other reasons)	Default Judgment
Nature of claim	No.	No.	No.	No.	No.	No.	No.	No.
Unfair dismissal	35,415	12,228	12,484	2,627	657	3,098	657	2
Unauthorised deduction of wages	30,169	9,094	7,586	1,638	1,793	1,584	1,793	6
Breach of contract	21,444	6,955	6,563	1,129	1,281	1,585	1,281	6
Redundancy pay	5,747	1,691	999	373	646	350	646	11
Sex discrimination	24,217	9,586	3031	6,669	85	628	85	0
Race discrimination	3,430	1,437	1,064	200	10	471	10	0
Disability discrimination	4,072	1,336	1,849	194	22	371	22	1
Religious belief discrimination	340	119	126	22	1	45	1	0
Sexual orientation discrimination	321	100	129	30	1	33	1	0
Working time	9,388	2,989	3,022	669	722	481	722	8
Equal pay	11,323	4,373	1,441	1,614	26	124	26	0
National minimum wage	378	83	145	58	15	24	15	4
Others	14,313	5,087	3,862	969	2	1,026	310	2
All	160,557	55,078	42,301	16,192	5,569	9,820	5,569	3
Nature of claim	Successful at tribunal	Dismissed at hearing (out of scope)	Dismissed at hearing (other reasons)	Default Judgment	No.	%	No.	%
Unfair dismissal	3,425	896	3,098	657	657	2	657	2
Unauthorised deduction of wages	8,112	362	1,584	1,793	1,793	6	1,793	6
Breach of contract	3,559	372	1,585	1,281	1,281	6	1,281	6
Redundancy pay	1,609	79	350	646	646	11	646	11
Sex discrimination	4,068	150	628	85	85	0	85	0
Race discrimination	119	129	471	10	10	0	10	0
Disability discrimination	173	127	371	22	22	1	22	1
Religious belief discrimination	9	18	45	1	1	0	1	0
Sexual orientation discrimination	14	14	33	1	1	0	1	0
Working time	1,374	131	481	722	722	8	722	8
Equal pay	3,722	23	124	26	26	0	26	0
National minimum wage	47	6	24	15	15	4	15	4
Others	2,847	212	1,026	310	310	2	310	2
All	29,078	2,519	9,820	5,569	5,569	3	5,569	3

Table 3
All unfair dismissal jurisdictions disposed of at a hearing

	Number	Percentage of unfair dismissal cases proceeding to hearing	Percentage of all unfair dismissal cases disposed of
Cases dismissed			
Out of scope	896	12.1	2.53
Other reasons	3,098	41.8	8.75
All cases dismissed	3,994	53.9	11.28
Cases upheld			
Reinstatement or reengagement	8	0.1	0.02
Remedy left to parties	255	3.4	0.72
Compensation	2,410	32.5	6.8
No award made	752	10.1	2.12
All cases upheld	3,425	46.1	9.67
All cases proceeding to a hearing	7,419	100	20.95

Table 4
Compensation awarded by tribunals – Cases with unfair dismissal jurisdictions¹

	No.	%		No.	%
<£500	172	7.1	£10000-£12499	124	5.1
£500-£999	194	8.0	£12500-£14999	100	4.1
£1000-£1999	335	13.9	£15000-£19999	107	4.4
£2000-£2999	262	10.9	£20000-£29999	109	4.5
£3000-£3999	202	8.4	£30000-£39999	49	2.0
£4000-£4999	151	6.3	£40000-£49999	30	1.2
£5000-£5999	152	6.3	£50000+	62	2.6
£6000-£6999	125	5.2	All	2,410	100.0
£7000-£7999	103	4.3	Maximum award²		£477,603
£8000-£8999	74	3.1	Median award		£4,228
£9000-£9999	59	2.4	Average award		£8,679

¹ Compensation awarded is that of which the Tribunal is aware.

² The maximum award for compensation is limited to £56,800 from 1 February 2005 and £58,400 from 1 February 2006. Awards may be above the maximum where they include a basic award element.

Table 5
Compensation awarded by tribunals –
Cases with race discrimination jurisdictions¹

	No.	%		No.	%
<£500	2	2.7	£10000-£12499	4	5.5
£500-£999	8	11.0	£12500-£14999	6	8.2
£1000-£1999	7	9.6	£15000-£19999	5	6.8
£2000-£2999	8	11.0	£20000-£29999	5	6.8
£3000-£3999	6	8.2	£30000-£39999	1	1.4
£4000-£4999	3	4.1	£40000-£49999	1	1.4
£5000-£5999	2	2.7	£50000+	5	6.8
£6000-£6999	2	2.7	All	73	100.0
£7000-£7999	4	5.5	Maximum award		£984,465
£8000-£8999	3	4.1	Median award		£6,640
£9000-£9999	1	1.4	Average award		£30,361

Table 6
Compensation awarded by tribunals –
Cases with sex discrimination jurisdictions¹

	No.	%		No.	%
<£500	5	3.0	£10000-£12499	16	9.5
£500-£999	5	3.0	£12500-£14999	4	2.4
£1000-£1999	13	7.8	£15000-£19999	8	4.8
£2000-£2999	14	8.3	£20000-£29999	6	3.6
£3000-£3999	16	9.5	£30000-£39999	2	1.2
£4000-£4999	16	9.5	£40000-£49999	3	1.8
£5000-£5999	21	12.5	£50000+	4	2.4
£6000-£6999	10	6.0	All	168	100.0
£7000-£7999	12	7.1	Maximum award		£217,961
£8000-£8999	7	4.2	Median award		£5,546
£9000-£9999	6	3.6	Average award		£10,807

Table 7
Compensation awarded by tribunals –
Cases with disability discrimination jurisdictions¹

	No.	%		No.	%
<£500	2	2.6	£10000-£12499	3	4.0
£500-£999	2	2.6	£12500-£14999	5	6.6
£1000-£1999	5	5.6	£15000-£19999	7	9.2
£2000-£2999	4	5.3	£20000-£29999	5	6.6
£3000-£3999	7	9.2	£30000-£39999	3	4.0
£4000-£4999	1	1.3	£40000-£49999	2	2.6
£5000-£5999	9	11.8	£50000+	9	11.8
£6000-£6999	2	2.6	All	76	100.0
£7000-£7999	5	6.6	Maximum award		£138,650
£8000-£8999	0	0.0	Median award		£9,021
£9000-£9999	5	6.6	Average award		£19,360

¹ Compensation awarded is that of which the Tribunal is aware. For awards in cases of Sex, Race and Disability Discrimination the amount is unlimited.

Table 8
Costs awarded in Employment Tribunal cases¹

Costs to	No. of cases		Costs to	No. of cases	
	Claimant	Respondent		Claimant	Respondent
<£200	16	35	£6001-£8000	5	16
£201-£400	14	47	£8001-£10000	4	27
£401-£600	15	58	£10000+	1	2
£601-£800	5	36	All	148	432
£801-£1000	14	38	Maximum award²		£20,000
£1001-£2000	35	81	Median award		£1,136
£2001-£4000	20	60	Average award		£2,256
£4001-£6000	19	32			

1 This does not include costs awarded for wasted costs or preparation time.

2 The maximum cost that can be awarded is £10,000. In three cases, the costs awarded exceeded the £10,000 limit.

Table 9
Cases dealt with at preliminary hearings by EAT

	Brought by employers	Brought by employees	All
Dismissed at hearing	30	91	121
Allowed to full hearing	51	116	167
All	81	207	288

Table 10
Appeals disposed of by EAT at a full hearing

	Brought by employers	Brought by employees	All
Dismissed at hearing	103	154	257
Allowed	77	63	140
Allowed & remitted	68	90	158
All	242	307	555

Table 11
Appeals withdrawn

	Brought by employers	Brought by employees	All
Withdrawn before Preliminary Hearing	25	31	56
Withdrawn before Full Hearing	72	63	135
All	97	94	191

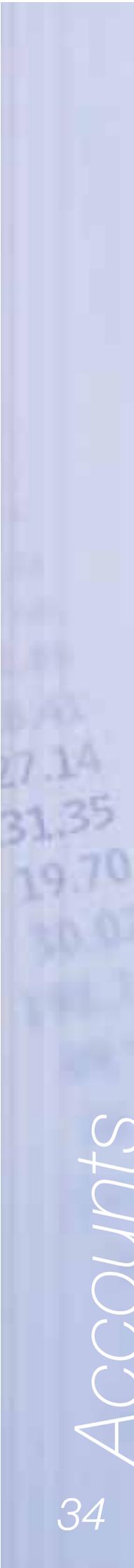


Employment
Tribunals Service

Annual Accounts

*For the year ended
31 March 2006*





27.14
31.35
19.70
30.00

Accounts

These accounts have been prepared in accordance with a direction given by HM Treasury in pursuance of section 7(2) of the Government Resources and Accounts Acts 2000.

History and principal activities

The Employment Tribunals Service ('the Service'), established on 1 April 1997 was until 1 April 2006 an executive agency of the Department of Trade and Industry. With effect from 1 April 2006 the service ceased to be a separate agency but became part of the newly created Tribunals Service Agency within the Department for Constitutional Affairs. As the functions of the Employment Tribunals Service continue within the Tribunals Service, this final set of accounts is prepared on a going concern basis.

Jeanne Spinks was the Chief Executive of the Service until 1 April 2006 and with effect from that date became Deputy Chief Executive of the Tribunals Service Agency. For the purpose of the completion and sign-off of these accounts relating to the year ending 31 March 2006, Jeanne Spinks is recognised by the Department of Trade and Industry as the Accounting Officer. The Service provides administrative support to Employment Tribunals and the Employment Appeal Tribunal. Its principal activities are:

- dealing with all paperwork and correspondence relating to tribunal cases;
- making practical arrangements for all tribunal hearings, including supporting the judiciary in the listing of cases for hearing (which is a judicial responsibility);
- supporting tribunals during hearings; and
- providing information on tribunal procedures to the public.

Employment Tribunals and the Employment Appeal Tribunal are independent judicial bodies, established by statute (the Employment Rights Act 1996). The functions of these bodies and the Service are set out more fully in the Service's Annual Report.

Until 1 April 2006 the Service was funded through the DTI as part of their Legal and Regulatory Framework and Markets and Associated Administration Costs.

Aims and objectives of the service

The aims and objectives of the Service are set out on page 7 of the Annual Report.

Review of activities

A summary of the Service's performance against targets is set out on pages 12 to 14 of the Annual Report.

Important events occurring after the year end

On the cessation of the agency assets to the value of £15,580,796 and liabilities to the value of £7,364,339 were transferred to the Department for Constitutional Affairs. Other than this there have been no events of exceptional financial significance since the end of the financial year.

Pensions

Present and past employees were and continue to be covered by the provisions of the Principal Civil Service Pension Schemes (PCSPS) which are mainly non-contributory and unfunded. Details of the various schemes within the PCSPS are set out in the remuneration report. The rates of employer's contribution are determined from time to time by the Government Actuary and advised by the Treasury.

Full-time Chairmen of Employment Tribunals are covered by the Judicial Pension Scheme, set up under the Judicial Pensions and Retirement Act 1993. The Scheme has been contracted out of the State Earnings Related Pension Scheme and contributions to National Insurance are payable at contracted-out rates. The scheme requires a compulsory contribution to dependents' pensions and provides a guaranteed minimum pension. The rate of employer's contribution, which is determined from time to time by the Government Actuary and advised by the Treasury, was 29.25% during 2005-06.

Steering Board

The Steering Board's role was to assist Ministers in assessing the Service's proposed Corporate Plan, annual performance targets and the extent to which the Service carries out its functions effectively and efficiently. It received reports from the Chief Executive on, amongst other things, the annual bids for finance and resources, major investment proposals and strategic development.

Management Board

The Chief Executive was Jeanne Spinks. Details of the other members of the Management Board during 2005-06 are given on page 10 of the Annual Report.

They were all appointed under the Civil Service Management Code. Their remuneration is determined as for any

member of the Civil Service. Details are shown in the remuneration report.

There are no company directorships or significant interests held by Management Board members which may conflict with their management responsibilities.

Disabled people

The Service's policies and procedures meet the requirements of the Disability Discrimination Act 1995. The Service's policy is to promote equal opportunities for all regardless of disability, to train staff and managers on the needs of disabled people and, where possible, to accommodate their special needs. The Service also promotes improvements in service delivery to tribunal users with disabilities.

Equal opportunities

The Service's policy is to promote equal opportunities to all regardless of sex, race, age, religion, sexual orientation or disability. In particular, the Service is committed to:

- providing a service which is accessible and fair
- removing barriers to selection
- providing equal opportunities for people to develop and progress
- treating all of its staff fairly.

The Service does not tolerate unfair discrimination, harassment or bullying on any grounds. It has appointed an Equal Opportunities Officer and is implementing its equal opportunities policy through a strategy and action plan.

Investors in People

The Service received IIP recognition in September 1998. In January 2005 the Service achieved re-accreditation.



Charter Mark

The Operations Directorate of the Service was awarded the Charter Mark in December 2000 and achieved re-accreditation in December 2004. The EAT also were awarded the Charter Mark in December 2004 for the first time.

Employee involvement

The Service places great importance on effective communication with staff on issues which affect them and which are potentially of benefit to them. This is achieved in a number of ways including:

- a core briefing following the monthly Management Board meeting;
- an in-house magazine 'ETS Today';
- staff involvement in the preparation of operational and business plans and in the risk management process;
- participation through a range of widely drawn standing and ad hoc focus groups;
- a formal staff suggestion scheme.

The Service also holds regular meetings with its Trade Unions.

Charitable donations

The Service does not make any charitable donations.

Payments to suppliers

The Service is committed to the prompt payment of bills for goods and services received. Payments are normally made as specified in the contract: if there is no contractual provision or other understanding, they are due to be paid within 30 days of receipt of the goods or services, or presentation of a valid invoice or similar demand, whichever is later.

In the year to 31 March 2006, as in the previous year, 100% of payments were found to have been paid on time.

Auditors

The Service is audited by the Comptroller and Auditor General. A notional charge of £21,500 was made for this service in connection with the year ending 31 March 2006. No non-audit services were provided.

Disclosure of audit information

So far as the Accounting Officer is aware, there is no relevant audit information of which the entity's auditors are unaware, and the Accounting Officer has taken all the steps that she ought to have taken to make herself aware of any relevant audit information and to establish that the entity's auditors are aware of that information.

Future developments

Details of the Service's future developments are shown on page 25 of the Annual Report.

Jeanne Spinks
Accounting Officer
12 June 2006

1. Workload and operational performance during the year

Against a planning assumption of 88,000, during the year the tribunal received 122,400 claims of which 115,039 were accepted – an increase of 28,858 (3%) compared with 2004-05. A full analysis of the claims accepted expressed in terms of separate jurisdictions – a claim may involve more than one jurisdiction – can be found in Table 1 of Appendix 1 on page 28. As will be seen, the major area of increase is in claims in respect of Equal Pay.

Despite this increase in workload, a 2% reduction in staffing levels compared with 2004-05, preparation for the transfer to the new Tribunals Service Agency and continued development work on the CaseFlow case management system, during the year, ETS met four of its five operational targets. Against the main target of bringing 75% of cases to a hearing within 26 weeks, overall we achieved 79% and only one office failed to achieve the minimum standard of 65%. During the year we put in place an action plan to bring the location in question back to the required standard of performance. Detail of performance against targets overall can be found in the section titled "Performance Against Key Targets" on pages 12 to 14.

2. Financial performance during the year

As an agency of the Department for Trade and Industry the Service had to contribute to the administrative efficiency improvement targets demanded of that department and operate with a lower budget than initially envisaged.

Against this revised budget of £70.992M – which represented a reduction of £1.71M (2%) compared with the budget initially proposed for the year in the SR2002 agreement – gross operating cost expenditure excluding overheads was £69.14M a reduction of £70K compared with 2004-05. For the level of service output provided this represented a reduction in real terms of 3% which is in line with our Administrative Unit Cost target.

3. Developments during the year

The year under review was one of many changes and developments all of which had to be delivered alongside the need to prepare for the transition to the new Tribunals Service Agency with effect from 1 April 2006. The major challenges – further detail of which can be found in either the "Managing and Modernising ETS" or "Foreword" sections of the annual report – were as follows:

- It was the first full year of operation under the new Employment Act Regulations introduced in October 2004.
- Refinements of the requirements of the new "CaseFlow" electronic case management system were needed.
- Relocation of the London Central tribunal office and ETS head office and the Leeds tribunal office took place.



Future developments and trends

Whilst we are confident of a seamless transition, clearly the most immediate development in 2006-07 will be to DCA into the newly created Tribunals Service with effect from 1 April 2006.

As always, the major risk facing Employment Tribunals is the uncertainty over the future level of claims. During 2006-07 we are facing two particular areas of uncertainty:

- A. With effect from 1 October 2006 legislation covering discrimination in the workplace on grounds of age becomes effective.
- B. The potential to receive large numbers of equal value claims.

Whilst we have built into the planning assumptions of the Tribunals Service an estimate of the workload likely to be created by the age discrimination factor and are setting up a special unit to deal with the equal value claims, these are issues with the potential to create significant financial and operational pressures during the coming year.

In terms of resources available for the future, whilst as with all government departments and agencies we will continue to face the challenge of delivering the required level of service from a reduced level of resources, we are confident of our ability to do so.

Remuneration Report

Introduction

This report covers the remuneration and associated policies applicable to the Chief Executive and other members of the ETS Management Board.

Remuneration policy – Chief Executive

The remuneration of senior civil servants is set by the Prime Minister following independent advice from the Review Body on Senior Salaries (SSRB).

In reaching its recommendations, the Review Body has regard to the following considerations:

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

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

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

Remuneration policy – other Management Board members

The other members of the Management Board are not Senior Civil Servants and as such their remuneration is reviewed annually as part of the process covering all other ETS (including EAT) staff.

The review is conducted by the HR Directorate and is overseen by a Pay

Strategy Group which was set up during 2005-06 to bring increased accountability to the process.

The principles of the Agency's pay strategy have been agreed with the Agency's Steering Board. The overall cost of the award and related pay structure changes are agreed in the form of a pay remit with HM Treasury and the Department.

The composition of the award is decided initially by the Pay Strategy Group and negotiated with the Trade Union.

The factors the group take into account are broadly the same as those addressed by the SSRB with additional emphasis being given to compliance with the requirements of equal pay legislation.

Membership of the Pay Strategy Group during 2005-06 was as follows:

Jeanne Spinks - Chief Executive

Gerard Oates - HR Director

Ken Hollingworth - Operations Director

Chris Maher - Pay and Policy Manager

Dennis Collins - Agency Accountant

Service contracts

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

Unless otherwise stated below, the officials covered by this report hold appointments, which are open-ended until they reach the normal retiring age of 60. Early termination, other than for misconduct, would result in the individual receiving compensation as set out in the Civil Service Compensation Scheme.

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



	Salary including Performance Pay		Real Increase In Pension at age 60	Total Accrued pension at age 60 at 31.03.06 (and related lump sum)	CETV at 31.03.05	CETV at 31.03.06	Real Increase in CETV after adjustment for inflation and changes in market investment factors
	2005/06	2004/05					
	£'000	£'000	£'000	£'000	£'000	£'000	£'000
Ms Jeanne Spinks Chief Executive	85-90	35-40 ¹	2.5-5	25-30 plus 80-85 lump sum	346	497	49
Lorna Windmill Finance, Planning and Communications Director	60-65	60-65	0-2.5	20-25 plus 60-65 lump sum	417	486	10
Gerard Oates Human Resources Director	60-65	55-60	0-2.5	25-30 plus 75-80 lump sum	369	506	40
Jeremy Ilic ICT Director	55-60	55-60	0-2.5	20-25	242	289	15
Pauline Donleavy Registrar, EAT	60-65	60-65	0-2.5	20-25 plus 65-70 lump sum	400	476	24
Ken Hollingworth Operations Director	45-50	40-45	0-2.5	20-25 plus 65-70 lump sum	378	498	33
Richard Leyland Operations Director	15-20 ²	50-55	0-2.5	5-10 plus 25-30 lump sum	89	104	2
Carol McDade Operations Director (from February 2006)	5-10 ³	-	0-2.5	15-20 plus 45-50 lump sum	253	284	15
Alastair Scott Estates Director	20-25 ⁴	50-55	0-2.5	20-25	474	524	6
Valerie Taylor Operations Director	45-50	40-45	0-2.5	20-25 plus 65-70 lump sum	328	456	47
Lynn Adams Director of Operational Policy and Secretary to the Tribunals	50-55	35-40 ⁵	0-2.5	15-20 plus 45-50 lump sum	152	225	14
Lynette Tiwari Acting Operations Director (June 2005 to January 2006)	20-25	-	0-2.5	5-10 plus 25-30 lump sum	141	184	22

¹ Jeanne Spinks joined ETS in November 2004, the above figure is the actual remuneration received during the year.

² Richard Leyland left ETS in June 2005. The above figure is the actual remuneration received. Full year equivalent remuneration is in the range 60 to 65.

³ Carol McDade joined ETS in January 2006. The above figure is the actual remuneration received. Full year equivalent remuneration is in the range 40 to 45.

⁴ Alastair Scott retired on 31 August 2005. The above figure is the actual remuneration received. Full year equivalent remuneration is in the range 50 to 55.

⁵ Lynn Adams was on unpaid leave for part of the year and the figure shown above is therefore the actual remuneration received. Full year equivalent remuneration is in the range 45 to 50.

Salary

'Salary' includes gross salary; performance pay or bonuses; overtime; reserved rights to London weighting or London allowances and recruitment and retention allowances; private office allowances and any other allowance to the extent that it is subject to UK taxation.

Salary and pension entitlements

Details of the remuneration and pension interests of the senior management are set out on the previous page.

Benefits in kind

None of the above received any benefits in kind.

Pensions

Pension benefits are provided through the Civil Service pension arrangements. From 1 October 2002, civil servants may be in one of three statutory based 'final salary' defined benefit schemes (classic, premium, and classic plus). The schemes are unfunded with the cost of benefits met by monies voted by Parliament each year. Pensions payable under classic, premium, and classic plus are increased annually in line with changes in the Retail Prices Index. New entrants after 1 October 2002 may choose between membership of premium or joining a good quality 'money purchase' stakeholder arrangement with a significant employer contribution (partnership pension account).

Employee contributions are set at the rate of 1.5% of pensionable earnings for classic and 3.5% for premium and classic plus. Benefits in classic accrue at the rate of 1/80th of pensionable salary for each year of service. In addition, a lump sum equivalent to three years' pension is payable on retirement. For premium, benefits accrue at the rate of 1/60th of final

pensionable earnings for each year of service. Unlike classic, there is no automatic lump sum (but members may give up (commute) some of their pension to provide a lump sum). Classic plus is essentially a variation of premium, but with benefits in respect of service before 1 October 2002 calculated broadly in the same way as in classic.

The partnership pension account is a stakeholder pension arrangement. The employer makes a basic contribution of between 3% and 12.5% (depending on the age of the member) into a stakeholder pension product chosen by the employee from a selection of approved products. The employee does not have to contribute but where they do make contributions, the employer will match these up to a limit of 3% of pensionable salary (in addition to the employer's basic contribution). Employers also contribute a further 0.8% of pensionable salary to cover the cost of centrally-provided risk benefit cover (death in service and ill health retirement).

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

Cash Equivalent Transfer Values

A Cash Equivalent Transfer Value (CETV) is the actuarially assessed capitalised value of the pension scheme benefits accrued by a member at a particular point in time. The benefits valued are the member's accrued benefits and any contingent spouse's pension payable from the scheme. A CETV is a payment made by a pension scheme or arrangement to secure pension benefits in another pension scheme or arrangement when the member leaves a scheme and chooses to transfer the benefits accrued in their former scheme. The pension figures shown relate to the benefits that the individual has accrued as a consequence



of their total membership of the pension scheme, not just their service in a senior capacity to which disclosure applies. The CETV figures, and from 2003-04 the other pension details, include the value of any pension benefit in another scheme or arrangement which the individual has transferred to the Civil Service pension arrangements and for which the CS Vote has received a transfer payment commensurate with the additional pension liabilities being assumed. They also include any additional pension benefit accrued to the member as a result of their purchasing additional years of pension service in the scheme at their own cost. CETVs are calculated within the guidelines and framework prescribed by the Institute and Faculty of Actuaries.

Please note that the factors used to calculate the CETV were revised on 1 April 2005 on the advice of the Scheme Actuary. The CETV figure for 31 March 2005 has been restated using the new factors so that it is calculated on the same basis as the CETV figure for 31 March 2006.

Real increase in CETV

This reflects the increase in CETV effectively funded by the employer. It takes account of the increase in accrued pension due to inflation, contributions paid by the employee (including the value of any benefits transferred from another pension scheme or arrangement) and uses common market valuation factors for the start and end of the period.

Statement of Agency's and Chief Executive's responsibilities

1. Under the Government Resources and Accounts Act 2000, the Treasury have directed the Employment Tribunals Service to prepare a statement of accounts in the form and on the basis set out in the accounts direction issued by their Central Accountancy Team dated 16 February 2005.
2. The accounts are prepared on an accruals basis and must give a true and fair view of the Service's state of affairs at the year-end, its net operating costs, recognised gains and losses and cash flows for the financial year.
3. The Accounting Officer for the Department of Trade and Industry has designated Jeanne Spinks – the Chief Executive of the Service until its cessation as a separate agency with effect from 1 April 2006 – as the Accounting Officer for the Service, with responsibility for preparing the Agency's accounts and for transmitting them to the Comptroller and Auditor General.
4. In preparing the accounts the Accounting Officer is required to comply with the Financial Reporting Manual prepared by HM Treasury, and in particular to:
 - observe the relevant accounting and disclosure requirements, and apply suitable accounting policies on a consistent basis;
 - make judgements and estimates on a reasonable basis;
 - state whether applicable accounting standards, as set out in the Financial Reporting Manual, have been followed, and disclose and explain any material departures in the financial statements;
 - prepare the financial statements on a going concern basis.
5. The responsibilities of an Accounting Officer, including responsibility for the propriety and regularity of the public finances for which an Accounting Officer is answerable, for keeping proper records and for safeguarding the Department's assets, are set out in the Accounting Officers' Memorandum issued by the HM Treasury and published in Government Accounting.

Statement on internal control within the Employment Tribunals Service (ETS)

1. Scope of responsibility

As Accounting Officer, I have responsibility for maintaining a sound system of internal control that supports the achievement of the Employment Tribunals Service's policies, aims and objectives, whilst safeguarding the public funds and Agency assets for which I am personally responsible, in accordance with the responsibilities assigned to me in Government Accounting. I am supported in carrying out my role by the ETS Management Board and the ETS Audit Committee.

I am accountable to Ministers for ensuring that the Employment Tribunals Service complies with the principles and practices set out in Government Accounting and in accordance with the powers and responsibilities delegated to me by the DTI Accounting Officer in the Agency's Framework Document. I discharge these responsibilities through the preparation and presentation of the Employment Tribunals Service's plans and regular reports to and meetings with the Steering Board and with Ministers, in which the strategic risks facing the Agency are assessed together with the effectiveness of appropriate controls and action plans to reduce both the likelihood of the risks occurring and their impact. I and the managers of the executive management units also maintain close working relationships with relevant parts of the DTI, including the Services Group and Fair Markets Group, and with the Department for Constitutional Affairs.

From 1 April 2006 ETS was no longer an executive agency and therefore responsibility for internal control was assumed by the Tribunals Service within DCA. From then until the closing of the accounts, internal controls have remained in place and Jeanne Spinks has continued to exercise that control.

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 Agency policies, aims and objectives, to evaluate the likelihood of those risks being realised and the impact should they be realised, and to manage them efficiently, effectively and economically. The system of internal control has been in place in ETS for the year ended 31 March 2006 and up to the date of approval of the annual report and accounts, and accords with Treasury guidance.

3. Capacity to handle risk

On 18 October 2005, the ETS Management Board took part in an externally facilitated Business Planning and Risk workshop, which included an assessment of its capacity to play a full part in reforming tribunals as key players in the justice system within the new Tribunals Service and the Department for Constitutional Affairs and consideration of the emerging ETS-related findings of a benchmarking survey carried out across all tribunals against a checklist set out in the European Framework for Quality Management (EFQM). In addition to reviewing the key risks to the Service's objectives, its available controls and its progress against action plans, the Board continued with its strategic approach of bringing together its risk management and business planning process in line with Cabinet Office and HM Treasury guidance 'Your delivery strategy' and incorporating its change management into the business

planning process. Four key risks to the Service's objectives and targets were identified and prioritised. Controls to mitigate these risks were identified and risks were allocated to risk owners on the Board.

Comprehensive risk awareness training, including risk management modules in all induction courses and management training events continued throughout the year. Some members of the Management Board also attended external risk management seminars. The Finance Director attended a DTI risk management forum for Agencies and disseminated best practice.

4. The risk and control framework

The managers of the executive management units also continued to hold risk workshops to identify, prioritise, and allocate responsibility for key risks at executive management unit level. Key risks were also reviewed at least twice during the year and any additional risks and relevant controls identified. The risks, together with their management action plans, were reported to the Finance Director for scrutiny and any necessary revision before being appended to the Agency's master risk register. The Finance Director also facilitated some risk workshops. The Agency's key risks continued to be in the area of a major change to the heart of its operations following the implementation of the new processes necessary to meet the requirements of the Employment Act 2002 and the revised Rules of Procedure, limited resources with which to manage this and other changes impacting it, the provision of a modern, technological infrastructure through a major new case management system to be shared with Acas and continuing preparations ahead of transfer

to the Department for Constitutional Affairs (DCA) on 1 April 2006.

The process of embedding risk management, business planning and change management in line with HM Treasury and Cabinet Office guidance continued in 2005-06. A managers' conference was held in June for all ETS office managers. This focused on business change management, the new case management system and transfer to DCA.

Close working relationships have been maintained with our key stakeholders, the judiciary, through regular, frequent meetings, reports and planning discussions and our opposite numbers in DCA. Regular meetings have also been held with CBI, TUC and Acas. Contractors and suppliers have also been required to specify their risk management arrangements relating to the Agency's business.

5. Review of effectiveness

As Accounting Officer, I 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 Management Board – which acts as the senior level risk committee – and by the work of the internal auditors and the executive managers within the Agency who have responsibility for the development and maintenance of their parts 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 Committee and a plan to address weaknesses and ensure continuous improvement of the system is in place. The plan takes account of the benchmarking report priorities: leadership culture; head office customer focus;



process management; partnership with the judiciary; relationship with the EAT; and policy and strategy. I have also appointed an additional independent member to the Audit Committee. Internal Audit has given a satisfactory assessment of the systems in place within the Service.

Biannual or quarterly reporting and assessment cycles have been used to identify changes in the risk environment and the effects of actions taken which feed into updating the strategic and operational risk registers. In addition, monthly reports on the progress taken to manage down the Agency's key risks have been presented to the Management Board meetings.

Each executive manager has carried out an internal review of controls, completed a certificate of assurance, with evidence, and discussed it in a meeting with me as the Accounting Officer.

My review of the effectiveness of the System of Internal Control has been informed by the work of the internal auditors and the executive managers within the Agency who have responsibility for the development and maintenance of the internal control framework, and by comments made by the external auditors in their management letter and other reports.

A handwritten signature in black ink that reads 'Jeanne Spinks'.

Jeanne Spinks
Accounting Officer
12 June 2006

The Certificate and Report of the Comptroller and Auditor General to the House of Commons

I certify that I have audited the financial statements of the Employment Tribunals Service for the year ended 31 March 2006 under the Government Resources and Accounts Act 2000. These comprise the Operating Cost Statement and Statement of Recognised Gains and Losses, the Balance Sheet, the Cashflow Statement and the related notes. These financial statements have been prepared under the accounting policies set out within them.

Respective responsibilities of the Agency, the Accounting Officer and auditor

The Agency and Accounting Officer are responsible for preparing the Annual Report and the financial statements in accordance with the Government Resources and Accounts Act 2000 and HM Treasury directions made thereunder and for ensuring the regularity of financial transactions. These responsibilities are set out in the Statement of Accounting Officer's Responsibilities.

My responsibility is to audit the financial statements 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 HM Treasury directions issued under the Government Resources and Accounts Act 2000. I also report whether in all material respects the expenditure and income have been applied to the purposes intended by Parliament and the financial transactions

conform to the authorities which govern them. I also report to you if, in my opinion, the Annual Report is not consistent with the financial statements, if the Agency 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 relevant authorities regarding remuneration and other transactions is not disclosed.

I review whether the statement on pages 45 to 47 reflects the Agency's compliance with HM Treasury's guidance on the Statement on Internal Control, and I report if it does not. I am not required to consider whether the Accounting Officer's statements on internal control cover all risks and controls, or to form an opinion on the effectiveness of the Agency'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 only the sections of the Annual Report entitled Foreword by the Chief Executive; Our Role and Aim; The Employment Tribunals Service; Management and Accountability; Performance against Key Targets; Customer Service; Managing and Modernising ETS; A Forward Look; Appendix 1 Employment Tribunal and EAT Statistics, the Director's Report, the unaudited part of the Remuneration Report, and the Management Commentary. I consider the implications for my report if I become aware of any apparent misstatements or material inconsistencies with the financial statements. My responsibilities do not extend to any other information.



Basis of audit opinion

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 judgements made by the Agency and Accounting Officer in the preparation of the financial statements, and of whether the accounting policies are most appropriate to the Agency's circumstances, consistently applied and adequately disclosed.

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

Opinions

In my opinion:

- the financial statements give a true and fair view, in accordance with the Government Resources and Accounts Act 2000 and directions made thereunder by HM Treasury, of the state of the Agency's affairs as at 31 March 2006 and net operating costs, recognised gains and losses and cashflows 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 HM Treasury directions issued under the Government Resources and Accounts Act 2000; and
- in all material respects the expenditure and income have been applied to the purposes intended by Parliament and the financial transactions conform to the authorities which govern them.

I have no observations to make on these financial statements.

John Bourn

Comptroller and Auditor General
National Audit Office
157-197 Buckingham Palace Road
Victoria
London SW1W 9SP

12 June 2006

Operating Cost Statement

For the year ended 31 March 2006

	Notes	2005-06 £'000	2005-06 £'000	2004-05 £'000	2004-05 £'000
Administration Costs					
Staff costs	2		17528		16673
Other administration costs	3		10674		10950
Gross Administration Costs					
			<u>28202</u>		<u>27623</u>
Operating income	4		<u>(34)</u>		<u>(30)</u>
Net Administration Costs			28168		27593
Programme Costs					
Staff costs	2	17259		17143	
Other	5	<u>24382</u>		<u>25147</u>	
		41641		42290	
Less Income	4	<u>(91)</u>		<u>(113)</u>	
			41550		42177
Net Operating Cost			<u>69718</u>		<u>69770</u>

All income and expenditure are derived from continuing operations.

Statement of Recognised Gains and Losses for the year ended 31 March 2006

	2005-06 £'000	2004-05 £'000
Unrealised surplus on revaluation of Tangible fixed assets	123	474
Unrealised loss on revaluation of tangible fixed assets	<u>(109)</u>	<u>(0)</u>
	<u>14</u>	<u>474</u>

The notes on pages 53-65 form part of these accounts.

Balance Sheet

As at 31 March 2006

	Notes	2006 £'000	2005 £'000
Fixed assets			
Tangible assets	6	12907	11404
Current assets			
Debtors	7	2820	4399
Cash in hand	8	0	1
		<u>2820</u>	<u>4400</u>
Creditors and Deferred Income falling due within one year	9	<u>5258</u>	<u>7012</u>
Net current assets		(2438)	(2612)
Total assets less current liabilities		<u>10469</u>	<u>8792</u>
Creditors and Deferred Income amount failing due after more than one year	9	537	399
Provision for liabilities and charges	10	<u>924</u>	<u>2940</u>
		<u>9008</u>	<u>5453</u>
Represented by: Taxpayers' Equity			
General fund	11	7345	3635
Revaluation reserve	12	1663	1818
		<u>9008</u>	<u>5453</u>



Jeanne Spinks
Chief Executive
12 June 2006

The notes on pages 53-65 form part of these accounts.

Cash Flow Statement

For the year ended 31 March 2006

	Notes	2005-06 £'000	2004-05 £'000
Net cash outflow from operating activities	13(a)	(68972)	(66954)
Capital expenditure	13(b)	(4790)	(1177)
Financing from Department of Trade and Industry	13(c)	73762	68131
(Decrease)/Increase in cash in the period		<u>0</u>	<u>0</u>

The notes on pages 53-65 form part of these accounts.

Notes to the Accounts

For the year ended 31 March 2006

1 Statement of Accounting Policies

The financial statements have been prepared in accordance with the Financial Reporting Manual (FRM) issued by HM Treasury. The particular accounting policies adopted by the Agency are described below. They have been applied consistently in dealing with items considered material in relation to the accounts.

1.1 Basis of Preparation, Transfer of Functions and going concern

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

This is the final set of accounts for the Employment Tribunals Service covering the period of 1 April 2005 to 31 March 2006, and they have been prepared in accordance with an Accounts Direction issued by HM Treasury. In accordance with the Government and Accounts Act 2000 (GRAA) they are required to show the resources acquired, held or disposed of during the period and the use of resources during the period.

On the closure of the Employment Tribunals Service, assets to the value of £15,580,796 and liabilities to the value of £7,364,339 (giving net assets of £8,216,457) were transferred to The Tribunals Service in the Department for Constitutional Affairs. The remaining liabilities stay within the Department of Trade and Industry.

The functions of the Employment Tribunals Service continue within The Tribunals Service. The accounts are therefore prepared on a going concern basis.

1.2 Accounting convention

The financial statements have been prepared under the historical cost convention, modified to account for the revaluation of fixed assets at their value to the Service by reference to their current costs.

1.3 Tangible fixed assets

The Service occupies two Crown freehold properties and one historic lease property. Title to the freehold land and buildings is in the name of the Secretary of State for the Environment, Transport and the Regions.

Freehold land and buildings have been restated at current cost using professional valuations every five years and appropriate indices in intervening years. Other tangible assets have been stated at current cost using appropriate indices sourced from Office For National Statistics. The minimum level for capitalisation of a tangible fixed asset is £1,000. Furniture has been included on a pool basis.

The Service has to carry out work on Leasehold properties to make them appropriate for tribunal use; this work is capitalised over the lesser of ten years or the outstanding period of the lease.

1.4 Depreciation

Depreciation is provided on tangible fixed assets, other than freehold land, at rates calculated to write off the cost or valuation less any residual value of each asset evenly over its expected useful life, as follows:

Freehold buildings	50 to 60 years
Leasehold improvements	The lesser of 10 years or the outstanding period of lease
Equipment and computers	5 years
Furniture and fittings	7 years

Assets In The Course Of Construction are not depreciated until the asset is brought into use.

1.5 Operating Leases

Rentals payable under operating leases are charged to the Operating Cost Statement on a straight-line basis over the term of the lease and relate to accommodation, IT and other office equipment.

1.6 Non-cash charges

The financing structure of the Service does not include specific interest-bearing debt. To ensure that the Operating Cost Statement bears an appropriate cost for the use of capital, a non-cash charge is included. The charge is calculated at the real rate set by HM Treasury (currently 3.5 per cent) on the average carrying amount of all assets less liabilities.

Operating costs include a notional Audit fee.

1.7 Value Added Tax

The Service is covered by the Value Added Tax (VAT) registration of the Department of Trade and Industry (DTI), which is responsible for the payment to and recovery from HM Customs & Excise of any VAT on behalf of the Service.

VAT is accounted for in the accounts, in that amounts are shown net of VAT except:

- Irrecoverable VAT is charged to the Operating Cost Statement, and included under the heading relevant to the type of expenditure.
- Irrecoverable VAT on the purchase of an asset is included in the capitalised purchase cost of the asset.

1.8 Pensions

Present and past employees are covered by the provisions of the Principal Civil Service Pension Schemes (PCSPS) which are mainly non-contributory and unfunded. Details of the various schemes within the PCSPS are set out in the remuneration report. Although all but one of the Schemes are of a defined benefit nature, liability for payment of future benefits is a charge to the PCSPS. Agencies and other bodies covered by the PCSPS meet the cost of pension cover provided for the staff they employ by payment of charges calculated on an accruing basis. There is a separate scheme statement for the PCSPS as a whole.

Full-time Chairmen of Employment Tribunals are covered by the Judicial Pension Scheme, set up under the Judicial Pensions and Retirement Act 1993. The Scheme has been contracted out of the State Earnings Related Pension Scheme, but has a guaranteed minimum pension. The Service makes a contribution to the Scheme as advised by the Treasury. There is a separate scheme statement for the Judicial Pension Scheme.

1.9 Provisions

The Agency provides for legal or constructive obligations which are of uncertain timing or amount at the balance sheet date on the basis of the best estimate of the expenditure required to settle the obligation.



1.10 Operating income

Operating income is income which relates directly to the operating activities of the agency. It principally comprises charges for services provided on a full cost basis to external customers and the recovery from other government departments of the cost of ETS full-time chairmen sitting in other courts. Operating income is stated net of VAT.

1.11 Administration and Programme expenditure

The Operating Cost Statement is analysed between administration and programme costs. Programme costs reflect the salaries, fees and expenses paid to full and part-time judiciary, lay members, parties, witnesses and any interpreters directly involved in the hearing of tribunal cases, together with an appropriate proportion of

the accommodation costs. Administration costs reflect all the other costs involved in the running of the agency. Income is recorded under administration or programme costs or appropriate. The classification of expenditure and income as administration or as programme follows the definition of administration costs set out by HM Treasury.

2. Staff numbers and related costs

2.1. Average number of persons employed

The average number of full-time equivalent persons employed (including senior management, casual and agency staff) during the year was as follows:

	2005-06	2004-05
	No.	No.
Administrative staff - Permanent	683	715
Administrative staff - Other	61	48
	<hr/>	<hr/>
	744	763
Salaried Tribunal Chairman	129	130
	<hr/>	<hr/>
	873	893
	<hr/> <hr/>	<hr/> <hr/>

2.2 Salary and Pension entitlements

The costs of administrative staff are charged to the Administration Cost budget and those relating to the full-time tribunal chairmen who, as independent judicial appointees, are not the Services

employees, are charged to the Programme budget. The increase in Agency staff costs is due to a change in policy under which short-term vacancies are filled by Agency staff rather than casuals. The costs involved were as follows:

Administrative staff	Total	2005-06		2004-05
		£'000		£'000
		Permanent	Other	
Salaries	13461	13224	237	13681
Social security costs	925	915	10	866
Other pension costs	2267	2267	0	1674
Agency staff	774		774	488
	17427	16406	1021	16709
Early retirement costs incurred in year	66	66	0	0
Movement on provision	35	35	0	(36)
Total	17528	16507	1021	16673
Salaried Tribunal Chairmen			2005-06	2004-05
			£'000	£'000
Salaries			12289	12202
Social security costs			1368	1363
Other pension costs			3602	3578
			17259	17143



The accounts do not include the salaries and related costs of the President of the Employment Appeal Tribunal (EAT), the two judges now permanently allocated to the EAT, other judges nominated to sit from time to time as a member of the EAT, or the President of the Employment Tribunals (England and Wales). Their salaries are paid direct from the Consolidated Fund and accounted for by the Department for Constitutional Affairs in England and Wales and the Scottish Executive Justice Department in Scotland. The approximate amount paid was £1169k (2004-05: £1067k).

The PCSPS is an unfunded multi-employer defined benefit scheme but the Employment Tribunals Service is unable to identify its share of the underlying assets and liabilities. A full actuarial valuation was carried out at 31 March 2003. Details can be found in the resource accounts of the Cabinet Office; Civil Superannuation (www.civilservice-pensions.gov.uk).

Contributions of £2,267,062 (2004-05: £1,674,502), were paid to the PCSPS at rates determined by the Government Actuary and advised by the Treasury. These rates were in the range 16.2-24.6% of pensionable pay. The contribution to the Judicial Pension Scheme was £3,601,296 (2004-05: £3,577,509) at a rate of 29.25% determined by the Government Actuary and advised by the Department for Constitutional Affairs.

Details of the remuneration of the senior management are set out in the Remuneration Report. All senior management disclosed are serving civil servants. Their remuneration is determined according to Civil Service Pay Scales.

Judicial Office Holders are mainly covered by the provisions of the Judicial Pensions Scheme. The terms of most of the pension arrangements are set out in (or in some cases are analogous to), the provisions of two Acts of Parliament, the

Judicial Pensions Act 1981 and the Judicial Pensions & Retirement Act 1993 (JUPRA).

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

The contribution rate required from the Judicial Appointing or Administering Bodies to meet the cost of benefits accruing in the year 2005-06 has been assessed as 29.25% of the relevant judicial salaries. This includes an element of 0.25% as a contribution towards the administration costs of the scheme.

The liability for future payment is not chargeable to The Employment Tribunals Service but is a charge on the JPS. The Service is unable to identify its share of the underlying assets and liabilities. There is a separate scheme statement for the JPS as a whole and a full actuarial valuation was carried out at 31 March 2005. Details can be found in the Resource Accounts of the Department for Constitutional Affairs; Judicial Pensions Scheme (www.dca.gov.uk).

2.3 Steering Board

The Steering Board currently comprises a Chairman and seven members. The Chairman and three of the members are civil servants. The Chief Executive is one of these members and her remuneration is borne by the Service and is shown in the remuneration report. The costs of the other civil service members is borne by the DTI. They do not receive any additional amount for Board duties. The external members are paid by the Service. Their remuneration for the year was £17,921 (2004-2005: £16,302) and is included in other administration costs.

3. Administration costs – other administration costs

	2005-06 £'000	2004-05 £'000
Cash Costs:		
Rentals under operating leases	3076	2955
General administrative costs	3330	3538
Travel, subsistence and hospitality	499	410
Other accommodation costs	2150	2178
Other expenditure	930	928
	<u>9985</u>	<u>10009</u>
Non Cash Items:		
Depreciation	886	753
Cost of Capital	116	88
Loss on disposal of tangible fixed assets	4	16
Movement in Dilapidations Provision	(350)	62
Auditor's remuneration	21	20
Revaluation loss on tangible fixed assets	12	2
	<u>10674</u>	<u>10950</u>

Other expenditure comprises of an allocated share of the central DTI overheads and training costs borne directly by the Service.

4. Operating Income

	2005-06 £'000	2004-05 £'000
Administration Income:		
External customers	34	30
Programme Income:		
Recoveries from Other Departments	91	113
	<u>125</u>	<u>143</u>

The Service only has one class of business and all income arises in the United Kingdom.

The Service is not required to set fees in order to recover its full costs.

Operating income includes:

- sittings by full time chairmen in other courts
- photocopying and supplying additional copies of EAT judgments and Employment Tribunal judgments.



5. Programme costs - other

	2005-06 £'000	2004-05 £'000
Cash Costs:		
Rentals under operating leases	4644	4260
Other accommodation costs	4033	4057
Fees and Expenses	14207	14828
Travel	220	187
Other	763	801
	<u>23867</u>	<u>24133</u>
Non-Cash Items:		
Movement in Dilapidations Provision	(651)	116
Depreciation	1029	779
Cost of Capital	137	119
	<u>24382</u>	<u>25147</u>

Fees and expenses are the amounts paid to the part-time chairmen, members, parties, witnesses and any interpreters required to facilitate the hearing of tribunal cases.

6. Tangible Fixed Assets

	Freehold Land and Buildings	Payments on account, assets in course of construction	Leasehold improvements	Equipment and Computers	Furniture and Fittings	Total
	£'000	£'000	£'000	£'000	£'000	£'000
Gross cost or valuation						
As at 1 April 2005	2776	2522	8163	1078	6512	21051
Additions	0	2351	1518	38	289	4196
Reclassifications	0	(2104)	2104	0	0	0
Transfers	0	(777)	0	0	0	(777)
Disposals	0	0	(26)	(458)	0	(484)
Revaluation loss	(290)	0	0	(28)	0	(318)
Surplus on revaluation	139	0	145	0	87	371
As at 31 March 2006	2625	1992	11904	630	6888	24039
Accumulated depreciation						
As at 1 April 2005	0	0	3561	914	5172	9647
Provided in the year	42	0	1326	79	468	1915
Disposals	0	0	(26)	(454)	0	(480)
Revaluation loss	(42)	0	0	(17)	0	(59)
Surplus on revaluation	0	0	60	0	49	109
As at 31 March 2006	0	0	4921	522	5689	11132
Net Book Value						
as at 31 March 2006	2625	1992	6983	108	1199	12907
Net Book Value						
as at 31 March 2005	2776	2522	4602	164	1340	11404

Freehold land and buildings were valued on 1 April 2006 on the basis of existing use by the Valuation Office in accord with RICS guidelines. Historic leases are included within freehold land and buildings.

Assets In The Course Of Construction comprise of expenditure to date on the new 'CaseFlow' computerised case management system. At the year end a transfer of £777k was made to Acas to reflect the valuation of the proportion of the asset under Acas' control. The reclassification between assets in the course of Construction and Leasehold Improvements relates to expenditure incurred in year 31.3.05 on new or additional accommodation brought into operation during year ending 31.3.06.

The disposal of £458k under Equipment and Computers relates almost entirely to printers disposed of as part of the hardware refresh at the start of 2005-06.

7. Debtors

7(a) Analysis by type	2005-06 £'000	2004-05 £'000
Amounts falling due within one year:		
Trade Debtors	27	72
Staff Debtors	51	51
VAT Debtors	82	220
Other Debtors	270	1607
Prepayments	2390	2449
	2820	4399
7(b) Intra-Government Balances		
Balances with other central government bodies	207	1850
Balances with local authorities	0	6
Sub-total intra government balances	207	1856
Balances with bodies external to government	2613	2543
Total debtors at 31 March 2006	2820	4399

8. Cash

The year-end balance shown represents cash in hand of £0 (31 March 2005: £767).

9. Creditors

9(a) Analysis by type	2005-06 £'000	2004-05 £'000
Amounts falling due within one year:		
Trade Creditors	40	226
Accruals and Deferred Income	4316	5748
Other Taxation and Social Security	867	1005
Other Creditors	35	33
	5258	7012
Amounts falling due after more than one year:		
Deferred Income	537	399
9(b) Intra-Government Balances		
Balances with other central government bodies	1837	2892
Balances with local authorities	0	1
Sub-total intra government balances	1837	2893
Balances with bodies external to government	3308	4024
Total creditors at 31 March 2006	5145	6917

Deferred income has been excluded from the creditor figures shown above on the basis they do not lead to a movement in funds.

10. Provision for liabilities and charges

	Early Retirement Costs £'000	Dilapidations £'000	Total £'000
Balance at 1 April 2005	76	2864	2940
Provided in the year	35	376	411
Provision not required written back	0	(2413)	(2413)
Provisions utilised in the year	(14)	0	(14)
Balance at 31 March 2006	97	827	924

The provisions were re-assessed during the year and reflect the latest information and advice available.

10.1 Early retirement costs

The Service meets the additional costs of benefits beyond the normal PCSPS benefits in respect of employees who retire early. The Service provides for this in full when the early retirement programme becomes binding by establishing a provision for the estimated payments.

10.2 Dilapidations

The terms under which the leasehold properties are occupied require the premises to be returned to their original state and condition at the end of the lease. The Service provides in full at the point at which a liability is foreseen. Expenditure is likely to be incurred within the next year.

11. Reconciliation of net operating costs to changes in general fund

	2005-06 £'000	2004-05 £'000
Balance at 1 April 2005	3635	4854
Net funding from the DTI (Acas)	(777)	0
Net funding from the DTI	73762	68131
Net Transfer from Operating Activities		
Net Operating Cost	(69718)	(69770)
Transfer to general fund of realised element of revaluation reserve	169	193
Non-cash charges:		
cost of capital	253	207
auditor's remuneration	21	20
Balance at 31 March 2006	7345	3635

12. Movement on revaluation reserve

Revaluation reserve	2005-06	2004-05
	£'000	£'000
Balance as at 1 April	1818	1537
Arising on revaluation during the year (net)	2	472
Transferred to Operating Cost Statement	12	2
Transferred to general fund in respect of realised element of revaluation reserve	(169)	(193)
Balance as at 31 March	1663	1818

The revaluation reserve reflects the unrealised element of the cumulative balance of revaluation adjustments to tangible fixed assets.

13. Notes to the cashflow statement

13(a) Reconciliation of operating cost to operating cashflows

	2005-06	2004-05
	£'000	£'000
Net Operating Cost	69718	69770
Adjustment for non-cash transactions	(1428)	(1780)
Increase/(Decrease) in Debtors	(1579)	(744)
Less Movements in debtors not passing through the OCS	(144)	0
(Increase)/Decrease in Creditors	1616	(2284)
Less movements in creditors not passing through the OCS	(1227)	2257
Use of Provisions	2016	(265)
Net cash outflow from operating activities	68972	66954

13(b) Analysis of capital Expenditure and Financial investment

	2005-06	2004-05
Tangible Fixed Asset Additions	4790	1177
Net cash outflow from investing activities	4790	1177

13(c) Analysis of Financing

	2005-06	2004-05
Funding from Department of Trade and Industry	73762	68131
Financing Requirement	73762	68131

14. Capital Commitments

	2005-06	2004-05
	£'000	£'000
Contracted capital commitments at 31 March for which no provision has been made	1988	3694

15. Commitments under Operating Leases

At 31 March the Service was committed to making the following payments in respect of operating leases:

	2005-06		2004-05	
	Land & Buildings £'000	Other £'000	Land & Buildings £'000	Other £'000
For leases with less than one year to run:				
Amounts payable within one year	2	92	78	147
For leases with less than five years to run:				
Amounts payable within one year	1889	522	1401	407
For leases with more than five years to run:				
Amounts payable within one year	4876	0	5067	0
	<u>6767</u>	<u>614</u>	<u>6546</u>	<u>554</u>

16. Contingent liabilities

The Department for Constitutional Affairs is involved in a number of cases of fee paid judicial office holders claiming retrospective pension rights. Whilst these claims do not involve ET Office Holders, a negative judgement may set a precedent which could result in a liability to ETS the monetary cost of which cannot be quantified at this stage.

17. Related party transactions

DTI is regarded as a related party. During the year, the Service had various material transactions with the DTI. None of the Board members, key managerial staff or other related parties has undertaken any material transactions with the Service during the year.

18. Financial instruments

The Employment Tribunals Service has no borrowings and relies on departmental grants and income from external UK customers to meet its cash requirements. It is therefore not exposed to currency risks. The Service has no material deposits and all material assets and liabilities are denominated in sterling. It is not therefore exposed to interest rate or currency risk. Accordingly, the service has taken advantage of the exemption in FRS13 not to give disclosures in respect of short-term debtors and creditors.



19. Performance target

The Employment Tribunals Service has no specific financial performance target. Its key targets and performance against them are set out at pages 12 to 14 of the Service's Annual Report.

20. Events after the balance sheet date

The functions of the Employment Tribunals Service transferred to the Tribunals Service on 1 April 2006. Jeanne Spinks has remained as the Accounting Officer and has overseen the residual financial actions.



Employment
Tribunals Service

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