

<b>To:</b>	Board
<b>Date of Meeting:</b>	27 April 2010
<b>Item:</b>	Paper (10) 33

<b>Title:</b>	Terms of Reference and delegation of functions
<b>Workstream(s):</b>	N/A
<b>Introduced by:</b>	Julie Myers, Corporate Director julie.myers@legalservicesboard.org.uk / 020 7271 0059
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<b>Status:</b>	Unclassified

<b>Summary:</b>
<p>In managing its affairs, the Board is obliged to 'have regard to such generally accepted principles of good corporate governance as it is reasonable to regard as applicable to it'.</p> <p>The Board Secretary is therefore reviewing the Code of Practice for the Legal Services Board (<b>LSB</b>), which was last updated in July 2009, and will present a proposed new governance manual to the Board on 27 May.</p> <p>In the meantime, this paper invites the Board to approve the attached draft Terms of Reference for the Audit and Risk and Remuneration and Nomination Committees (which have been endorsed by their respective members) and to comment on the attached first draft of a Delegation of Functions document (and in particular the scope of the schedule of matters reserved to the Board).</p>

<b>Risks and mitigations</b>	
<b>Financial:</b>	N/A.
<b>FoIA:</b>	N/A.
<b>Legal:</b>	Formal delegations (including terms of reference) act as an internal control, promoting clarity, transparency and accountability.
<b>Reputational:</b>	N/A.
<b>Resource:</b>	N/A.

Consultation	Yes	No	Who / why?
<b>Board Members:</b>	✓		See paragraphs 4 and 8.
<b>Consumer Panel:</b>		✓	N/A.
<b>Others:</b>	Review of 'good practice' adopted by other organisations (including regulators).		

**Recommendations:**

The Board is invited:

- (1) to approve the Terms of Reference for the Audit and Risk Committee;
- (2) to approve the Terms of Reference for the Remuneration and Nomination Committee; and
- (3) to comment on the first draft of a Delegation of Functions document (and in particular the scope of the schedule of matters reserved to the Board).

## LEGAL SERVICES BOARD

<b>To:</b> Board	
<b>Date of Meeting:</b> 27 April 2010	<b>Item:</b> Paper (10) 33

### Terms of Reference and delegation of functions

#### Executive summary

#### Recommendations

The Board is invited:

- (1) to approve the Terms of Reference (**ToR**) for the Audit and Risk Committee (**ARC**) (**Annex A**);
- (2) to approve the ToR for the Remuneration and Nomination Committee (**RNC**) (**Annex B**); and
- (3) to comment on the first draft of a Delegation of Functions document (and in particular the scope of the schedule of matters reserved to the Board) (**Annex C**).

#### Background / context

1. 'In managing its affairs, the Board must have regard to such generally accepted principles of good corporate governance as it is reasonable to regard as applicable to it'<sup>1</sup>.
2. The Board Secretary is therefore reviewing the Code of Practice for the Legal Services Board (**LSB**), which was last updated in July 2009, and will present a proposed new governance manual to the Board on 27 May. This will feature a range of documents, including:
  - new ToR for the ARC and the RNC;
  - a Delegation of Functions document (including a schedule of matters reserved to the Board and a separate scheme of delegations);
  - rules of procedure / standing orders (in respect of the membership of the Board and its Committees, quora, etc.);
  - a revised code of conduct;
  - revised policies about expenses, gifts and hospitality, and interests; and
  - a revised complaints procedure.
3. In the meantime, this paper invites the Board to approve the attached draft ToR for the ARC and the RNC and to comment on the attached first draft of a Delegation of Functions document (and in particular the scope of the schedule of matters reserved to the Board).

#### Committee Terms of Reference

4. The draft ToR have been reviewed and endorsed by their respective Committees.

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<sup>1</sup> Legal Services Act 2007, section 5.

5. The draft ARC ToR are modelled principally on the form and content of HM Treasury's 'Model Terms of Reference for an Audit Committee'<sup>2</sup>, amended (as indicated in italics) to incorporate elements of the ARC's current ToR and 'good practice' identified following a review of the ToR used by other organisations (including regulators). The draft ToR are intentionally broad, including a range of responsibilities that should encompass all the assurance needs of the Board and – as stated explicitly for the first time – the Accounting Officer. There are no substantive amendments to highlight to the Board.
6. The draft RNC ToR are modelled on the form and content of respectively the draft ARC ToR and the RNC's current ToR, amended (as indicated in italics) to incorporate 'good practice' identified following the review of the ToR used by other organisations. Again, the draft ToR are intentionally broad.
7. There are two substantive amendments to highlight to the Board:
  - The current ToR provide separately that the RNC is responsible for reviewing the structure, size and composition of the Board, the Board Member succession plan, and 'the process for appointing executive Members to the Board and to make recommendations to all the non-executive Members of the Board'. However, it is the Lord Chancellor that is responsible for appointing all 'ordinary' Board Members<sup>3</sup>, and this is now reflected in paragraph 3 of the draft ToR.
  - The current ToR provide that the RNC is responsible for ensuring the 'evaluation of the performance of [Board] Members' and advising 'the Chairman on appropriate recommendations to the MoJ concerning re-appointments of non-executive [Board] Members'. The Committee (and the Chairman) agreed that these are responsibilities that are quite rightly exercised by the Chairman, and accordingly these provisions are not repeated in the draft ToR.

### **Delegation of functions document**

8. The first draft of the delegation of functions document has been reviewed and broadly endorsed by the Chairman, the Chairmen of the ARC and the RNC (Bill Moyes and Terry Connor), and Andrew Whittaker.
9. Their feedback highlighted in particular the significant number of matters reserved to the Board. This reflects the position under Legal Services Act 2007, however, Board Members will recall that the Board may authorise specified others 'to exercise ... such of its functions, in such circumstances, as it may determine'<sup>4</sup>. Any such (albeit revocable) delegation will be recorded by the Board Secretary in a separate scheme of delegations, which it is anticipated will develop both in the ordinary course of business and following regular reviews of the schedule of matters reserved to the Board.
10. An updated delegation of functions document (including the schedule of matters reserved to the Board and a separate scheme of delegations) will be presented as part of the proposed new governance manual to the Board on 27 May.

18.04.10

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<sup>2</sup> *Audit Committee Handbook*, HM Treasury (March 2007).

<sup>3</sup> Legal Services Act 2007, Schedule 1, paragraph 1.

<sup>4</sup> *Ibid.*, para. 23. The only exception relates to the Board's power or duty to make rules that are not 'excluded rules' (as defined).

## Audit and Risk Committee Terms of Reference

### Responsibilities

- 1) *The Board has established an Audit and Risk Committee<sup>5</sup> to review and to offer its views about such matters as may be referred to it by the Board or the Accounting Officer or such other relevant matters as the Committee may determine, in accordance with these Terms of Reference<sup>6</sup>.*
- 2) These matters may include, but are not limited to:
  - a) *risk management, financial and other controls, governance and the Statement on Internal Control;*
  - b) *the annual budget of LSB;*
  - c) *the accounting policies, the accounts and the annual report of LSB, including the process for reviewing the accounts prior to submission for audit, levels of error identified and management's letter of representation to the external auditor;*
  - d) *proposals for tendering for internal audit services or for the purchase of non-audit services from contractors who provide audit services;*
  - e) *the planned activity and results of both internal and external audit;*
  - f) *the adequacy of management's response to issues identified by audit activity, including the external auditor's management letter;*
  - g) *assurances offered by the Executive relating to the corporate governance requirements for LSB;*
  - h) *anti-fraud policies, whistle-blowing processes and arrangements for special investigations; and*
  - i) *the outcomes of its periodic reviews of its own effectiveness and these terms of reference.*

### Authorities

- 3) The Committee is authorised by the Board:
  - a) *to investigate any activity or topic covered by these Terms of Reference;*
  - b) *to demand any information it requires from LSB colleagues, all of whom are directed to co-operate with any request for such information; and*
  - c) *to procure at the expense of LSB external financial, legal or other independent professional advice or training, subject to budgets agreed by the Board.*

### Membership

- 4) *The Committee and its Chair will be appointed by the Board from amongst its ordinary, non-executive Members<sup>7</sup>.*
- 5) *A majority of the Committee's Members will be lay persons<sup>8</sup>.*

<sup>5</sup> Legal Services Act 2007, Schedule 1, para. 20(1).

<sup>6</sup> *Ibid.*, para. 21.

<sup>7</sup> *Ibid.*, para. 20(3), restricts the membership of the Committee only to Board Members.

<sup>8</sup> *Ibid.*, para. 20(4).

## Access

- 6) The internal and external auditors will have free and confidential access to the Chairman of the Committee.

## Meetings

- 7) The Committee will meet at least *three* times a year.
- 8) The quorum for a meeting of the Committee will be *three* Members<sup>9</sup>, *attending in person or, in exceptional circumstances, by telephone, video-conferencing facility or email.*
- 9) The Accounting Officer, the Director of Finance and Services and *normally not more than two representatives of each of the internal and external auditors* will attend meetings of the Committee. The Chairman of the Board and other Board Members will have a standing invitation to attend meetings of the Committee. Other LSB colleagues will attend meetings *at the invitation or direction of the Committee or the Accounting Officer.*
- 10) The Committee will have the right to direct those attending a meeting to withdraw to facilitate the open and frank discussion of particular matters. *In particular, the Committee may direct all LSB colleagues to withdraw during private discussions with either or both the internal and external auditors.*
- 11) A Board Member or the *internal and external auditors* may request the Chairman of the Committee to convene an additional meeting of the Committee.
- 12) The Board Secretary will be secretary to the Committee.

## Reporting

- 13) *The minutes and papers of each meeting of the Committee will be circulated to the Board.*
- 14) The Chairman of the Committee will present a written report about each meeting of the Committee to the next available meeting of the Board.
- 15) The Chairman of the Committee will present *by not later than 30 April of each year* a written report about the activities of the Committee in the preceding financial year to the Board and the Accounting Officer.

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<sup>9</sup> *Ibid.*, para. 21(2).

## Remuneration and Nomination Committee Terms of Reference

### Responsibilities

- 1) *The Board has established a Remuneration and Nomination Committee<sup>10</sup> to consider (and, where appropriate, to agree) such matters as may be referred to it by the Board or the Chief Executive or such other relevant matters as the Committee may determine, in accordance with these Terms of Reference<sup>11</sup>.*
- 2) In relation to remuneration, *these matters may include, but are not limited to:*
  - a. *agreeing, monitoring and reviewing the terms and conditions of service (including remuneration, pensions, allowances, gratuities and compensation) of the Chief Executive and such other LSB colleagues as agreed between the Chairman of the Committee and the Chief Executive<sup>12</sup>;*
  - b. *monitoring and reviewing the process for determining the terms and conditions of employment (including remuneration, pensions, allowance, gratuities and compensation) of all other LSB colleagues;*
  - c. *monitoring and reviewing the process for determining the terms and conditions of all other appointments (including those in relation to Committee advisors<sup>13</sup>, the Consumer Panel<sup>14</sup> and Office for Legal Complaints<sup>15</sup>, but excluding ordinary Board Members<sup>16</sup>);*
  - d. *agreeing, monitoring and reviewing the pension arrangements for LSB colleagues, including approving Schedules of Contributions; and*
  - e. *monitoring and reviewing the process for linking the performance of all LSB colleagues to reward.*
- 3) In relation to nomination, *these matters may include, but are not limited to:*
  - a. *advising the Chairman of the Board about appropriate recommendations in respect of the composition (including experience, knowledge and skills), size and structure of the Board, and the succession plan for Board Members, to the Lord Chancellor;*
  - b. *monitoring and reviewing the induction process for ordinary Board Members;*
  - c. *advising the Chairman of the Board about appropriate recommendations in respect of the appointment of Executive Board Members to the Lord Chancellor<sup>17</sup>; and*
  - d. *monitoring and reviewing the talent management strategy and succession planning for those LSB colleagues as agreed between the Chairman of the Committee and the Chief Executive.*
- 4) *These matters will also include the outcomes of the Committee's periodic reviews of its own effectiveness and these terms of reference.*

<sup>10</sup> Legal Services Act 2007, Schedule 1, para. 20(1).

<sup>11</sup> *Ibid.*, Schedule 1, para. 21.

<sup>12</sup> *Ibid.*, Schedule 1, para. 15-17.

<sup>13</sup> *Ibid.*, Schedule 1, para. 19.

<sup>14</sup> *Ibid.*, Section 8(6).

<sup>15</sup> *Ibid.*, Schedule 15, para. 10-12.

<sup>16</sup> *Ibid.*, Schedule 1, para. 1(2), defines 'ordinary' Board Members.

<sup>17</sup> *Ibid.*, Schedule 1, para. 1(1)(c), provides that 'ordinary' Board Members are appointed by the Lord Chancellor.

## Authorities

- 5) The Committee is authorised by the Board:
  - a. *to consider any activity or topic covered by these Terms of Reference;*
  - b. *to demand any information it requires from LSB colleagues, all of whom are directed to co-operate with any request for such information; and*
  - c. *to procure at the expense of LSB external HR, legal or other independent professional advice or training, subject to budgets agreed by the Board.*
- 6) The decisions of the Committee in respect of the terms and conditions of service of the Chief Executive are subject to the consent of the Board.

## Membership

- 7) The Committee and its Chair will be appointed by the Board from amongst its ordinary Board Members<sup>18</sup>.
- 8) *A majority of the Committee's Members will be lay persons*<sup>19</sup>.

## Meetings

- 9) The Committee will meet at least *twice* a year.
- 10) The quorum for a meeting of the Committee will be *three* Members<sup>20</sup>, attending in person or, in exceptional circumstances, by telephone, video-conferencing facility or email.
- 11) The Chief Executive and the Corporate Director will attend meetings of the Committee. The Chairman of the Board and other Board Members will have a standing invitation to attend meetings of the Committee. Other LSB colleagues will attend meetings at the invitation or direction of the Committee *or the Chief Executive*.
- 12) The Committee will have the right to direct those attending a meeting to withdraw to facilitate the open and frank discussion of particular matters. In particular, no Board Member or LSB colleague will be present during the discussion of his or her own performance or terms and conditions of appointment, service or employment.
- 13) *A Board Member may request the Chairman of the Committee to convene an additional meeting of the Committee.*
- 14) The Board Secretary will be secretary to the Committee.

## Reporting

- 15) *The minutes and papers of each meeting of the Committee will be circulated to the Board.*
- 16) The Chairman of the Committee will present a written report about each meeting of the Committee to the next available meeting of the Board.
- 17) The Chairman of the Committee will present *by not later than 30 April of each year a written* report about the activities of the Committee in the preceding financial year to the Board.

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<sup>18</sup> *Ibid.*, Schedule 1, para. 20(3), restricts the membership of the Committee only to Board Members.

<sup>19</sup> *Ibid.*, Schedule 1, para. 20(4).

<sup>20</sup> *Ibid.*, Schedule 1, para. 21(2).



## Delegation of Functions

### General

- 1) Legal Services Act 2007 (**'the Act'**) provides that the Board may authorise:
  - a) the Chairman, the Chief Executive or any other Board Member,
  - b) a Committee or Subcommittee of the Board, or
  - c) an LSB colleague,
 to exercise, on behalf of the Board, such of its functions, in such circumstances, as it may determine<sup>21</sup>.
  
- 2) In addition, a Committee may delegate functions (including functions delegated to the Committee) to:
  - a) a Subcommittee,
  - b) the Chairman, the Chief Executive or any other Board Member, or
  - c) an LSB colleague<sup>22</sup>.
  
- 3) However, the Board may not delegate any function the Board has to make rules under the Act, other than:
  - a) rules of procedure made in relation to any Committee or Subcommittee of the Board, and
  - b) rules made by the Board in its capacity as an Approved Regulator or a Licensing Authority<sup>23</sup>.
  
- 4) The matters listed at **Annex A** are reserved to the Board.
  
- 5) The Board remains accountable for all of LSB's functions and will require regular information about the exercise of functions delegated both to Committees and to the Executive to enable it to maintain a monitoring role.
  
- 6) The list of matters reserved to the Board does not however preclude other matters being referred for decision to the Board by the Chairman or the Chief Executive. All powers delegated by the Board can be reassumed and the Board reserves the right to deal with any matters, whether generally or exceptionally, previously delegated. The Board may also vary or revoke such a delegation.
  
- 7) There is delegated from the Board to each Committee or Subcommittee the discharge of those functions that fall within their respective terms of reference.
  
- 8) All powers of LSB that have not been:
  - a) reserved by the Board under paragraph 4 of, and Annex A to, this document,
  - b) delegated to a Committee or Subcommittee, or
  - c) covered by the provisions of LSB's rules of procedure [*to be developed*], shall be exercised on behalf of the Board by the Chief Executive.

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<sup>21</sup> Legal Services Act 2007, Schedule 1, para. 23(1).

<sup>22</sup> *Ibid.*, para. 23(2).

<sup>23</sup> *Ibid.*, para. 23(4)-(5).

- 9) The Chief Executive shall prepare a Scheme of Delegations identifying which functions he shall perform personally and which functions he has delegated to a Director or other LSB colleague [*to be developed*].
- 10) All powers delegated by the Chief Executive can be reassumed and the Chief Executive reserves the right to deal with any matters previously delegated. The Chief Executive may also vary or revoke such a delegation.
- 11) The exercise of all delegated powers is on the basis that appropriate expert advice will be sought as necessary and that any costs involved can be met within the authorised budget.
- 12) The Board Secretary shall keep a record of the powers, authorities and discretions delegated by the Board.
- 13) In the absence of the Chief Executive, the powers delegated to him may be exercised by a Director nominated by the Chief Executive for such purposes, after taking advice as appropriate from the Chairman.

## **Annex A – Matters reserved to the Board**

### **1 Regulation and control**

- 1.1 Approving the delegation of any of the Board's powers to the Chief Executive<sup>24</sup>.
- 1.2 Approving the Board's own rules of procedure<sup>25</sup>.
- 1.3 Approving all proposed expenditure above £100k.
- 1.4 Approving bids for expenditure above the authorised limits to Ministry of Justice.
- 1.5 Approving the instigation or defence of legal proceedings (including actions for judicial review).
- 1.6 Approving the minutes of Board meetings.
- 1.7 Approving and monitoring LSB's health and safety policy.

### **2 Appointments**

- 2.1 Appointing and dismissing Committees and Subcommittees<sup>26</sup>.
- 2.2 Approving the Terms of Reference of Committees and Subcommittees<sup>27</sup>.
- 2.3 Appointing, dismissing and consenting to the terms and conditions of service of the Chief Executive<sup>28</sup>.
- 2.4 Approving the Terms of Reference of the Consumer Panel.
- 2.5 Appointing, removing and approving the terms and conditions of appointment of the Chairman and Members of the Consumer Panel<sup>29</sup>.
- 2.6 Appointing, removing and approving the terms and conditions of appointment of the Chairman and Members of the Office of Legal Complaints (**OLC**)<sup>30</sup>.
- 2.7 Appointing, dismissing and approving the remuneration of the internal auditor.

### **3 Strategy, business plan and budget**

- 3.1 Approving LSB's strategy.
- 3.2 Approving LSB's business plan (including the budget as considered by the Audit and Risk Committee).

### **4 Risk management**

- 4.1 Approving LSB's policies and procedures for the management of risk.
- 4.2 Approving LSB's Corporate Risk Register.

### **5 Operational decisions**

- 5.1 Approving LSB's research strategy and annual plan.

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<sup>24</sup> *Ibid.*, para. 23.

<sup>25</sup> *Ibid.*, para. 21.

<sup>26</sup> *Ibid.*, para. 20.

<sup>27</sup> *Ibid.*, para 21.

<sup>28</sup> *Ibid.*, para 13 and 15-16.

<sup>29</sup> The Chairman and Members of the Consumer Panel are appointed and may be removed only with the approval of the Lord Chancellor (*Ibid.*, section 8).

<sup>30</sup> The Chairman of the OLC is appointed and may be removed only with the approval of the Lord Chancellor and the Members of the OLC are appointed any may be removed only after consultation with the Chairman of the OLC (*Ibid.*, Schd. 15, para. 1 and 8).

- 5.2 Approving in principle the policy content of draft (pre- and post-) consultation documents.
- 5.3 Approving in principle the proposed response to an external consultation.
- 5.4 Approving the instigation of formal enforcement action.
- 5.5 Approving the content and exact form and words of rules (including Statutory Instruments) that must or may be made under the Act, including in relation to the Levy.
- 5.6 Approving recommendations to the Lord Chancellor about:
  - a) obtaining the Lord Chancellor's consent to rules (including Statutory Instruments) that must or may be made under the Act,
  - b) the addition or the removal of a reserved legal activity<sup>31</sup>,
  - c) the designation or the cancellation of a designation as an Approved Regulator<sup>32</sup> and/or a Licensing Authority<sup>33</sup>,
  - d) the modification of the functions of an Approved Regulator<sup>34</sup>,
  - e) the ending of the transitional period<sup>35</sup>,
  - f) the ending of transitional protection for non-commercial bodies<sup>36</sup>,
  - g) the establishment of an appellate body<sup>37</sup>,
  - h) the carrying on of a reserved legal activity<sup>38</sup>,
  - i) the designation of the Board as an Approved Regulator<sup>39</sup>, or
  - j) exempt persons<sup>40</sup>.
- 5.7 Approving the process for the approval of the alteration of the regulatory arrangements of Approved Regulators.
- 5.8 Approving policy statements (including variations)<sup>41</sup>.
- 5.9 Approving Guidance (including variations)<sup>42</sup>.
- 5.10 Agreeing to impose, and the amount of, a financial penalty.
- 5.11 Approving Solicitors Disciplinary Tribunal's annual budget.
- 5.12 Approving the practising fees of Approved Regulators.

## 6 Consumer Panel

- 6.1 Endorsing the Consumer Panel's annual work programme.
- 6.2 Considering any representations made to it by the Consumer Panel<sup>43</sup>.
- 6.3 Approving any notice setting out the reason(s) for its disagreement with any representations made to it by the Consumer Panel<sup>44</sup>.
- 6.4 Requesting and considering advice or research from the Consumer Panel<sup>45</sup>.

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<sup>31</sup> *Ibid.*, ss. 24 and 26.

<sup>32</sup> *Ibid.*, s20, Schd. 4 and s45.

<sup>33</sup> *Ibid.*, s74, Schd. 10 and s76.

<sup>34</sup> *Ibid.*, s69.

<sup>35</sup> *Ibid.*, Schd. 5, Part 2.

<sup>36</sup> *Ibid.*, s23.

<sup>37</sup> *Ibid.*, s80.

<sup>38</sup> *Ibid.*, s15.

<sup>39</sup> *Ibid.*, s62.

<sup>40</sup> *Ibid.*, Schd. 3, para. 9.

<sup>41</sup> *Ibid.*, s49.

<sup>42</sup> *Ibid.*, s162.

<sup>43</sup> *Ibid.*, s10.

<sup>44</sup> *Ibid.*, s10.

<sup>45</sup> *Ibid.*, s11.

## **7. Office for Legal Complaints**

- 7.1 Approving OLC's annual budget<sup>46</sup>.
- 7.2 Considering and presenting OLC's annual report to the Lord Chancellor<sup>47</sup>.
- 7.3 Considering and presenting OLC's statement of accounts to the Lord Chancellor and the Comptroller and Auditor General<sup>48</sup>.
- 7.4 Directing OLC to prepare and to give LSB a report in respect of any OLC function<sup>49</sup>.
- 7.5 Approving OLC performance targets (including directing OLC to set performance targets)<sup>50</sup>.
- 7.6 Approving recommendations made under s130 of the Act to the Lord Chancellor (in respect of Orders under s128 of the Act)<sup>51</sup>.
- 7.7 Approving recommendations made under s139 of the Act to the Lord Chancellor (in respect of limitation on value of directions under the Ombudsman Scheme)<sup>52</sup>.
- 7.8 Consenting to OLC's Scheme Rules (including directing OLC to modify its Scheme Rules)<sup>53</sup>.

## **8 Financial and performance reporting arrangements**

- 8.1 Appraising continuously LSB's affairs by means of the receipt of reports as it sees fit from Committees, Subcommittees and LSB colleagues.
- 8.2 Overseeing the effective executive management of LSB.
- 8.3 Approving LSB's annual report<sup>54</sup>.
- 8.4 Approving and presenting LSB's statement of accounts to the Lord Chancellor and the Comptroller and Auditor General<sup>55</sup>.
- 8.5 Approving LSB performance targets.

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<sup>46</sup> *Ibid.*, Schd. 15, para. 23.

<sup>47</sup> *Ibid.*, s118.

<sup>48</sup> *Ibid.*, Schd. 15, para. 26.

<sup>49</sup> *Ibid.*, s120.

<sup>50</sup> *Ibid.*, s121.

<sup>51</sup> *Ibid.*, s130.

<sup>52</sup> *Ibid.*, s139.

<sup>53</sup> *Ibid.*, ss155-156.

<sup>54</sup> *Ibid.*, s6.

<sup>55</sup> *Ibid.*, Schd. 1, para. 25.