

# Section

# 6 Law Officers' Departments

## Departments included in this chapter:

- The Crown Prosecution Service
- Serious Fraud Office
- Treasury Solicitor's Department

## Section 6 | The Law Officer's Departments

### The Crown Prosecution Service

#### Introduction

The Crown Prosecution Service was established in 1986 to prosecute criminal cases investigated by the police in England and Wales in accordance with the provision of the Prosecution of Offences Act 1985.

CPS policy is to capitalise assets which have a purchase or construction cost of £3,000 or more. All assets that fall below this threshold are accounted for on a group basis. Assets are depreciated using the straight-line method.

#### Land and Building

The CPS owns Crown Freehold on four properties listed below. They account for 4% of the number of properties on the CPS estate. The remainder is held on commercial leases. The department believes that none of these constitute finance leases (which would require capitalising under resource accounting).

#### Valuation of Assets

Freehold land and buildings were valued on 31 March 2000 at £3,845,000 on the basis of existing use by an external firm of Chartered Surveyors, Donaldson. The valuations were carried out in accordance with Statement of Asset Valuation Practice no 4.

Other tangible assets are revalued annually by indexation up to the year-end using Price Index Numbers for Current Cost Accounting, published by the Office of National Statistics. Previously these were revalued annually using mid-year price indices and as a result of the change in accounting policy prior year figures have been restated accordingly.

The total Net Book Value of the fixed assets and investments as set out in the closing balance sheet in the 1999-00 resource accounts is as follows:

Freehold Land and Buildings	£3,845,000	
Equipment and Computers		£9,160,000
<b>Total</b>		<b>£13,005,000</b>

The Net Book Value has changed slightly since March. This was due to a change in the department's policy to calculate an element of reserve at the end of the year instead of mid year. Therefore the net book value shown on the Department Investment Strategy differs slightly to the amount shown on the resource accounts.

## Further Information

The CPS Resource Accounts are in the process of being published. Information on the Resource Accounts, future investment plans, asset management and utilisation is set out in the Departmental Investment Strategy (DIS). Copies of the DIS can be obtained from the following address:

Crown Prosecution Service  
Finance and Accounts Branch  
50 Ludgate Hill  
London EC4M 7EX

Web: [www.cps.gov.uk](http://www.cps.gov.uk)

## LAND AND BUILDINGS

Name	Use	Size m <sup>2</sup>	(£000s)
Greenfield House, Sheffield	Offices (CPS as sole occupier)	4,036.0	2,870
Caebanc, Dyfed	Office space (CPS as sole occupier)	629.4	220
Crown House, Portsmouth	Office space (CPS as Major Occupier)	(CPS) 744	470
		Total 964	
Winchway House, Haverford West	Office space (CPS as Major Occupier)	(CPS) 324.8	285
		Total 619.4	
<b>Total Land and Buildings</b>			<b>3,845</b>

## PLANT AND MACHINERY

Equipment & Computers

Assets	No. of Units	Use	(£000)
Existing assets @ 31/3/99	Grouped Units	for office use	12,446
Additions			3,287
Donations			175
Disposals			-1,373
Revaluation			90
less depreciation			-5,465
<b>Total Plant &amp; Machinery</b>			<b>9,160</b>

Total Land & Building @ 31/3/00	3,845
Total Plant and Machinery @ 31/3/00	9,160
<b>Total Tangible Fixed Assets @ 31/3/00</b>	<b>13,005</b>

## Changes since the last National Asset Register

Changes in the Asset Register between 1997 /98 to 1999/00 are shown below:

### ACQUISITIONS

	1997/98	1998/99	1999/00	Total (£000)
<b>Grouped</b>				
Computer Software & Hardware	0	2,983	2,791	5,775
Furniture & Fittings	0	916	488	1,404
Other	0	90	8	97
<b>Total</b>	<b>0</b>	<b>3,989</b>	<b>3,287</b>	<b>7,276</b>

### DISPOSALS

	1997/98	1998/99	1999/00	Total (£000)
<b>Grouped</b>				
Computer Software & Hardware	0	3,122	1,373	4,495

## Acquisitions

The main bulk of acquisition that the department made this year was in connection with the department's investment strategy of modernisation via the Connect 42 project (see below). This involved bulk purchase of computer equipment.

## Future Investments Strategy

During 1999-2000 the CPS was awarded £12 million from the Government's Capital Modernisation Fund split over two years, with £9m in 2000/01 and £3m in 2001/02. This money, together with existing resources, is to fund the Connect 42 project. Connect 42 is step one of the Department's modernisation programme to provide an information technology infrastructure to all 42 areas. This will provide lawyers and caseworkers with access to personal computers for the first time. It will enable them to communicate with each other electronically, and also with our partners in the criminal justice system. A pilot of Connect 42 began in Sussex in March 2000. The project will be completed by December 2001.

## **Asset Disposals**

The assets disposed of in 1999-00 amount to £1,373,000 as stated in the resource accounts as at 31 March 2000. Please note that this amount represents the residual value of obsolete computers belonging to the department. There are no plans to dispose of any of the properties; however, there have been some preliminary discussions about the continuing operational requirement of one freehold site.

## **Future Disposal Strategy**

The CPS currently disposes of its assets through an agency run by the Ministry of Defence. The deeds of the contract require the agency to seek the best possible price for assets that the department intends to dispose of. A fee is paid for this service.

# The Serious Fraud Office

## Introduction

The Serious Fraud Office (SFO) is a government department with roughly 170 staff whose aim is to deter fraud and to maintain confidence in the United Kingdom's financial institutions by investigating and bringing to trial those responsible for such fraud. It has no subsidiary departments or bodies.

The financial system of the SFO includes a separate fixed asset register from which the information for the NAR has been obtained. This register will shortly be integrated into an upgraded finance system where it will continue to provide information to enable the most efficient economic use of assets and their stewardship.

## Accounting Policies for Fixed Assets

It is the SFO's policy to value fixed assets under the historic cost convention modified by revaluing with reference to current costs. The minimum level of capitalisation of fixed assets is £2000.

Depreciation is provided at rates calculated to write off the value of fixed assets by equal instalments over their useful economic lives.

## Valuation

The SFO occupies rented accommodation on a commercial self repairing basis and therefore owns no land and buildings. Consequently all its fixed assets relate to IT and furniture and fittings.

In the year 1999-2000 the SFO held assets valued at a total of £136,000. Of this, £97,000 related to IT and £39,000 to fixtures and fittings. These values are reflected in the SFO's Resource Account for 1999-2000.

Fuller information about the SFO can be obtained from the following published sources:

- Departmental Report [CM 4207]
- Annual Report 1999-2000 (ISBN 0-10-556837-6)

These are available from the Stationery Office or direct from the SFO at:

Elm House  
10-16 Elm Street  
London  
WC1X 0BJ

tel: 020 7239 7272

fax: 020 7837 1689

email: [public.enquiries@sfo.gov.uk](mailto:public.enquiries@sfo.gov.uk)

## Departmental Asset Register

### COMPUTER EQUIPMENT VALUE

	£000s
IT infrastructure networks, associated servers and other peripherals	97
<b>FIXTURES &amp; FITTINGS</b>	
Sundry items, e.g. paper drills, guillotines and a vending machine	39
<b>Total Fixed Assets</b>	<b>136</b>

### Changes since the last National Asset Register

The SFO has not acquired or disposed of any significant assets since the last NAR.

# Treasury Solicitor's Department

## Introduction

The Treasury Solicitor's Department (TSD) accounts for its own income and expenditure, that of the Legal Secretariat to the Law Officers (LSLO), which is a separate Government Department, and residual costs from the Government Property Lawyers Agency (GPLA), which closed in September 1999.

The total value of the assets shown in the Treasury Solicitor's Department's Resource Accounts as at 31 March 2000 was £27,461,000. All of this value relates to tangible fixed assets. The Treasury Solicitor's Department had no intangible assets or investments as at 31 March 2000.

## Treasury Solicitor's Department

The Treasury Solicitor's Department was established as an Executive Agency on 1 April 1996. The Agency provides litigation and advisory legal services to Government Departments, Agencies, and publicly funded bodies in England and Wales, mainly on a repayment basis. The Agency also deals with Bona Vacantia (property with no owner).

As part of its preparations for the implementation of Resource Accounting and Budgeting, the Treasury Solicitor's Department reviewed its capitalisation policy in consultation with the National Audit Office. The Agency now capitalises purchases of fixed assets with an individual or, in the case of IT equipment, a grouped cost of at least £5,000. Depreciation is calculated on a straight line basis based on the expected life of each asset. The Agency's main asset is its premises in London, SW1. This was valued in 1996 and a professional revaluation will be agreed in 2001. The vast majority of TSD's furniture is old stock and has been fully depreciated.

## Legal Secretariat to the Law Officers

The Legal Secretariat to the Law Officers (LSLO) provides day to day support for the Law Officers in their role as principal legal advisors to the Crown and as Ministers; and in the discharge of their statutory responsibility for superintendence of the Directors of Public Prosecution for England and Wales and Northern Ireland and the Director of the Serious Fraud Office.

The LSLO occupies rented accommodation and does not own any land and buildings. Its assets comprise IT equipment and antique furniture. The LSLO adopts the same capitalisation and depreciation policy as the Treasury Solicitor's Department.

## Government Property Lawyers Agency (GPLA)

Government Property Lawyers Agency (GPLA) assets, which were previously included in TSD's Asset Register, comprised IT equipment and furniture. On its closure in September 1999, GPLA's assets which could not usefully be transferred to TSD or LSLO were disposed of at de minimus value.

## Treasury Solicitor's Department

### LAND AND BUILDINGS

Location	Use	Value (£000s)
Queen Anne's Chambers, 28 Broadway, London SW1H 9JS	Office accommodation used by the Treasury Solicitor's Department; and tenanted shop and office accommodation. Substantially freehold with a total net letting area of approximately 10,500m <sup>2</sup> .	27,000
<b>Total Land And Buildings</b>		<b>27,000</b>

### COMPUTER EQUIPMENT

Location	Use	Value (£000s)
Queen Anne's Chambers, 28 Broadway, London SW1H 9JS	Networked computer installation and software for 500 staff, used by the Treasury Solicitor's Department	348
<b>Total Computer Equipment</b>		<b>348</b>

### FURNITURE

Location	Use	Value (£000s)
Queen Anne's Chambers, 28 Broadway, London SW1H 9JS	Recently purchased office desks, chairs, cabinets, etc, used by Treasury Solicitor's Department's staff (bulk of furniture has been fully depreciated).	56
<b>Total Furniture</b>		<b>56</b>

## Legal Secretariat to the Law Officers

### COMPUTER EQUIPMENT

Location	Use	Value (£000s)
9 Buckingham Gate London SW1	Networked computer installation and software for 30 staff, used by the Legal Secretariat to the Law Officers	41
<b>Total Computer Equipment</b>		<b>41</b>

## FURNITURE

Location	Use	Value (£000s)
9 Buckingham Gate London SW1	SW1 Antique Furniture (bulk of office furniture has been fully depreciated)	16
<b>Total Furniture</b>		<b>16</b>
<b>Total Land and Buildings</b>		<b>27,000</b>
<b>Total Computer Equipment</b>		<b>389</b>
<b>Total Furniture</b>		<b>72</b>
<b>Total Fixed Assets</b>		<b>27,461</b>

## Changes Since the Last National Asset Register

No significant acquisitions were made since the last National Asset Register was published. GPLA disposals in 1999-00 amounted to £21,000. All disposals by TSD and LSLO, and by GPLA in other years, were de minimus in value. No significant disposals are planned in the foreseeable future.

## Further Information

Further information about the Treasury Solicitor's Department and the Legal Secretariat to the Law Officers are available from the Principal, Establishment and Finance Officer on 020 7210 3017 or by accessing the following documents at the websites listed:

The Treasury Solicitor's Department's Annual Report, 1999/2000	<a href="http://www.open.gov.uk/tsd/tsdhome.htm">www.open.gov.uk/tsd/tsdhome.htm</a>
The Law Officers' Departments Spring 2001 Departmental Report	<a href="http://www.open.gov.uk/tsd/tsdhome.htm">www.open.gov.uk/tsd/tsdhome.htm</a>
Treasury Solicitor's Department's Resource Accounts, 2000/2001	<a href="http://www.open.gov.uk/tsd/tsdhome.htm">www.open.gov.uk/tsd/tsdhome.htm</a>