

ANGUS AREA & MAP

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Once again it is my privilege to introduce this report of the Council's aims, achievements and accounts for the past year. Writing this preface also gives me the opportunity to reflect that it is little more than three years since the Council came into operation, following an initial year of hectic organisation for the take-over from the former bodies. Equally, as elections occurred in May, I think this is a convenient point to look ahead to the next three years of this Council's life!

Looking back I sometimes think it is little short of a miracle that we have achieved so much in such a short period. Putting that performance in summary, in the three years since 1st April 1996, the Council has spent over half a billion, yes billion, pounds on providing services! In addition we have spent over £50 million investing in new roads, schools and houses, assets for the future. In addition, our performance has been favourably rated in terms of national performance measures over the last few years.

We have also managed to weather the storm of initiatives that have been almost literally thrown at us weekly by the new Government during a period of continuing financial belt-tightening.

I would again highlight Best Value, the process of developing a new interface with the public so that they are fully involved in the improvement of council services; but more is in store as community planning looms on the horizon and we continue to live with the requirements of Local Agenda 21 and a host of other initiatives and we are only beginning to get the flavour of what the new Parliament in Edinburgh will mean.



Provost "in the chair"

In terms of Best Value we have had to demonstrate the initial stages of Commitment and Progress and next year, I trust, we will go on to deliver Achievement.

Local Agenda 21, the environmental agenda, is one of those issues that affects us all and once again work has been going on across Angus with a programme for the development of the Millennium Forest and other initiatives.

For the future? By 31 March 2002, when this Council's life will be almost at an end, we will have spent another half billion pounds on services. Given the Private Finance Initiative is successful in providing the wherewithal for the dualling of the A92 Arbroath-Dundee road, upwards of £70 millions will also have been committed to new schools and other buildings as well as roads. That is a considerable commitment on your behalf and you deserve to be told how well the Council is spending your money. That is another initiative that is explained in our Chief Executive's introduction to this report.

I also hope you will use our questionnaire to let the Council know what kind of information you want and the way in which you would like it presented. That way you will be better able to influence how your millions are spent, and hopefully we will all be better served by your Council.*

As the staff are all important when it comes to actual service delivery, once again I would like to thank all of them on your behalf for their continuing commitment to a high quality of service in Angus, despite difficult circumstances.

*Details of our performance are included in the supplement to this report.



Teeing off - "Angus Ahead"



Celebrating the opening of the extension to Letham School

**“Our performance has been favourably rated in terms
OF NATIONAL PERFORMANCE MEASURES.”**

Frances Duncan

Provost Frances E. Duncan



Chief Executive in "public speaking mode"

A year that begins with a trade mission to China and ends with preparations for local, Scottish and European elections is by definition diverse. Add a series of continuing major objectives, both local, such as preparation for the Open championship at Carnoustie, and national, such as the education initiative under Higher Still, and local government life continues at a frenetic pace.

Throughout the service reports there are clear indications of review, improvement and a sense of achievement. I hope these initiatives will mean a real change in the quality of life of the Angus public whose wishes we attempt to realise. What cannot really be conveyed in the individual service reports is the sense of major change pervading the very fabric of local government.

Throughout the year there was a relentless bombardment of initiatives and consultation papers from the Government or other agencies. A colleague has calculated that during one six month period there were some 90 initiatives and 63 consultation papers! Coping with this continuous flow whilst dealing with the routine service demands placed a considerable burden on all departments, particularly Education where the focus of Government initiatives lay.

In that scenario, the holistic approach to change which is the principal focus of Best Value is to be welcomed. The principal objective of Best Value is to make review and continuous improvement an integral part of local authority services. In practical terms there should be consultation with all our stakeholders as to service priorities. Stakeholders is shorthand for anybody who has an interest in the service, from Councillors to citizens; from service manager to employee, from partner agency to local business. As the next stage in the development of Best Value we have to introduce a Performance Management and Planning system, that will meet Government criteria. (See Panel)

At present this report is the principal reporting mechanism of the Council. Unfortunately it does not allow an interchange of information between the Council and its varied stakeholders. As part of our development of Best Value we have to provide an operational Performance Management and Planning framework. As an initial stage of developing that initiative, you will find a questionnaire inside this report. Please take time to complete and return the questionnaire to the Council in the envelope provided.

Alternatively, you can visit our Web site at www.angus.gov.uk and give us your views!

Your feedback by completing the questionnaire will let us know the kind of performance information you are interested in. Additional forms may be obtained by e-mailing: jacksone@angus.gov.uk or telephoning this office: (0845) 277 7778.

All of this brings me to the point of future development where, under another Government initiative, Community Planning, local authorities are being encouraged to develop their role so that all agencies look to a more “joined up thinking” approach to the delivery of local services. The intention is that local authorities, with their democratic mandate will take a lead role. A lot of work is already going on to this end in Angus Council and our proposals will shortly be put into practice.

So one of the lessons we will have to learn from Best Value and Community Planning will be how to link the lessons from the past with our planned expenditure for the future. To a degree we have gone some distance to achieving this goal in Angus. We have introduced the ACCESS and area forum concept and are now developing them with a single-line telephone approach for complaints or service queries. However, I would have to admit in Best Value fashion that whatever the system, improvement is always possible.

Achieving a system that focuses on feedback from the public that leads to genuine service improvement will be the prime task of the Council over the next few years as we move into an era when greater accountability to the new Parliament and an increasingly concerned public will be dominant features of local government.

I hope that the contents of this report will help you understand what Angus Council has achieved. In the meantime, if you really, really want to help improve services, then please let us know!



Smokie Joe enjoys Arbroath Sea Fest



Promoting economic activity

**“There are clear indications of
REVIEW, IMPROVEMENT AND A SENSE OF ACHIEVEMENT.”**

Sandy Watson

Sandy Watson
Chief Executive

COUNCIL MEMBERS & WARDS

1 ALEX KING - SNP



Arbroath Harbour
12 Dalhousie Place
Arbroath
DD11 2BT
Management Accountant
Tel: 01241 872107

2 DR. RICHARD SPEIRS - SCOTTISH LIB DEM



Elms & Keptie
No 1 Cottage
Fraserfield
Arbroath
DD11 2QW
Medical Practitioner
Tel: 01241 890384

3 ALEX SHAND - SNP *



Arbirlot & Hospitalfield
Arbroath
39 East Grimsby
Arbroath
DD11 1DD
Company Director
Tel: 01241 877221

4 DAVID SELFIDGE JP - SNP



Carnoustie East
35 Taymouth Street
Carnoustie
DD7 7JJ
Consultant
Tel: 01241 854416

5 BRIAN M.C. MILNE JP - SNP



Kirkton & Cairnie
Depute Provost
31 Kirkton Place
Arbroath
DD11 4HX
Full-time councillor
Tel: 01241 870328

6 HELEN M.W. ANGUS (M.A. HONS) - SNP *



Letham & Friockheim
9 Steading Place
Hospitalfield
Arbroath
DD11 2NL
Full-time councillor
Tel: 01241 870082

7 SHEENA M. WELSH - SNP



Hayshead & Clifftown
Montquhir
Carmyllie
Arbroath
DD11 2PS
School teacher
Tel: 01241 860317

8 IAN ANGUS (M.A. HONS) - SNP



Warddykes & Dickmontlaw
9 Steading Place
Hospitalfield
Arbroath
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Full-time Councillor
Tel: 01241 870028

9 RENATE LAMONT - SNP *



Carnoustie Town
10A Braefoot
Carnoustie
DD7 7BG
Full-time councillor
Tel: 01241 852432

10 JACK GIBB - SNP



Barry & Panmure
70 Broomwell Gardens
Monikie
DD5 3QP
Full-time councillor
Tel: 01382 370258

11 GLENNIS MIDDLETON - SNP



Forfar North West
51 Lilybank Crescent
Forfar
DD8 2HZ
Full-time councillor
Tel: 01307 463989

12 FRANCES E. DUNCAN JP - SNP



Westfield & Dean
Provost
11 High Rigg
Craichie
by Forfar
Full-time councillor
Tel: 01307 818625

13 BILL MIDDLETON - SNP



Forfar North East
51 Lilybank Crescent
Forfar
DD8 2HZ
Full-time councillor
Tel: 01307 463989

14 IAN HUDGTON - SNP *



Forfar South East
Leader of the Administration
75 Castle Street
Forfar
DD8 3AG
Full-time councillor
Tel: 01307 464262

15 BILL CROWE - SNP



Montrose Central
Rosdale
Rossie Braes
Montrose
DD10 9TA
Full-time councillor
Tel: 01674 675616

16 SANDY WEST - SNP



Montrose Lunan
Albainn
Bridge of Dun
Montrose
DD10 9LH
Full-time councillor
Tel: 01674 810297

17 GEORGE NORRIE M.B.E., J.P. - INDEPENDENT



Montrose North Links
Drumneath
26 Mall Park Road
Montrose DD10 8NS
Retired Engineer's
Contractor
Tel: 01674 673807

18 KATHLEEN RITCHIE JP - SNP



Hillside & Borrowfield
Braebost
Kinnaber Road
Hillside
Montrose
DD10 9HE
Full-time councillor
Tel: 01674 830568

19 WILLIAM DOIG - LIBERAL DEMOCRAT *



Kirriemuir Town
Mulroy
Roods
Kirriemuir
DD8 4HW
Full-time councillor
Tel: 01575 572307

20 IAN MACKINTOSH JP - CONSERVATIVE



Glens & Northmuir
Kirkton of Kingoldrum
Kirriemuir
DD8 5HW
Farmer
Tel: 01575 574716

21 STEWART MOWATT JP - SNP *




Brechin & Esk
35 Gellatly Place
Brechin
DD9 6BS
Full-time councillor
Tel: 01365 623981

22 GEORGE ALLAN - SNP *



Brechin City
1 Park Grove
Brechin
DD9 7AJ
Full-time councillor
Tel: 01356 623957

23 TINY YOUNG - CONSERVATIVE *



Sidlaw West
234 Coupar Angus Road
Muirhead of Liff
DD2 5QN
Full-time councillor
Tel: 01382 580321

24 FRANK ELLIS - SNP



Sidlaw East
1 Quarry Cottages
Lovehall Road
Wellbank
DD8 3QF
Full-time councillor
Tel: 01382 350473

25 STEWART MCGLYNN - SNP



Monifieth West
75 Brook Street
Monifieth
DD5 4AJ
Full-time councillor
Tel: 01382 534567

26 ROB MURRAY - SNP



Monifieth East
Depute Leader
of the Administration
44 Dalhousie Street
Monifieth
DD5 4AL
College lecturer/councillor
Tel: 01382 534908

ANGUS COUNCIL

Party	Returned April 1995
SNP	21
CONSERVATIVES	2
LIBERAL DEMOCRATS	2
INDEPENDENT	1
TOTAL	26

These are the councillors who served from 1 April 1998 to 31 March 1999. A new council was elected on 6 May 1999, comprising 29 councillors. Those marked thus * retired or were not returned at the election. The number of council wards also increased from 26 to 29.

Details of the new councillors and ward areas are available from the Chief Executive's office.



COMMITTEE STRUCTURE

POLICY COMMITTEES	RESOURCE COMMITTEES	SERVICE COMMITTEES	OTHER COMMITTEES	STATUTORY BOARDS
<p>POLICY & RESOURCES COMMITTEE Convener * IAN HUDGHTON <i>Leader of the Administration</i> 15 members</p> <p>GENERAL PURPOSES SUB-COMMITTEE Convener ROB MURRAY 7 members</p> <p>SOCIAL POLICY SUB-COMMITTEE Convener HELEN ANGUS 7 members</p>	<p>PERSONNEL & PROPERTY SERVICES COMMITTEE Convener ROB MURRAY <i>Depute Leader of the Administration</i> 13 members</p> <p>FINANCE & INFORMATION TECHNOLOGY Convener ALEX KING 13 members</p>	<p>SOCIAL WORK COMMITTEE Convener HELEN ANGUS 13 members</p> <p>EDUCATION COMMITTEE Convener DEPUTE PROVOST BRIAN MILNE 18 members (including three representing churches and two representing teachers)</p> <p>HOUSING COMMITTEE Convener FRANK ELLIS 13 members</p> <p>ROADS COMMITTEE Convener SANDY WEST 13 members</p> <p>RECREATION & CULTURAL SERVICES COMMITTEE Convener IAN ANGUS 13 members</p> <p>PLANNING, ECONOMIC DEVELOPMENT, & TRANSPORT POLICY Convener ALEX SHAND 13 members</p> <p>ENVIRONMENTAL & CONSUMER PROTECTION Convener STEWART MOWATT 13 members</p> <p>ECONOMIC DEVELOPMENT Convener JACK GIBB 13 members</p> <p>CONTRACT SERVICES COMMITTEE Convener BILL CROWE 7 members</p>	<p>CIVIC LICENSING COMMITTEE Convener BILL CROWE 13 members</p> <p>DEVELOPMENT CONTROL COMMITTEE Convener KATHLEEN RITCHIE 13 members</p>	<p>TAYSIDE POLICE JOINT BOARD Convener ALEX SHAND 18 members (Five from Angus, 7 Dundee and 6 Perth & Kinross)</p> <p>TAYSIDE FIRE BOARD Convener DAVID SCOTT Perth & Kinross 18 members (as per Police Board)</p> <p>TAYSIDE VALUATION BOARD Convener FRED WELSH Dundee 15 members (4 Angus, 5 Perth & Kinross and 6 Dundee)</p> <p>TAYSIDE JOINT CONTRACTS COMMITTEE Convener GEORGE MASON Dundee 18 members (5 Angus, 7 Perth & Kinross and 6 Dundee)</p> <p>ANGUS LICENSING BOARD Chairman BRIAN MILNE 13 members</p>

Note: Following the elections on 6 May 1999, a new 29 member council was elected. A number of changes have since been made in convenerships. * In addition, Councillor Rob Murray was appointed Leader of the Administration and Convener of Policy & Resources following the election of Councillor Ian Hudghton as Member of the European Parliament on 26 November 1998.

			
	Chief Executive SANDY WATSON		
	Contract Services MIKE GRAHAM	Law & Administration CATHERINE COULL	 
	Cultural Services GAVIN DRUMMOND	Personnel JANICE TORBET	 
	Education JIM ANDERSON	Planning and Transport* ALEX ANDERSON	 
	Environmental & Consumer Protection STEWART HEGGIE	Property Services MIKE LUNNY	 
	Finance DAVID SAWERS	Recreation Services JOHN ZIMNY	 
	Housing RON ASHTON	Roads BOB MCLELLAN	 
	Information Technology ANDY GREENHILL	Social Work BILL ROBERTSON	 

*Economic Development staff transferred to the Chief Executive's department and Training staff to Personnel at the beginning of the year.

SERVICE COST PROFILE

REVENUE NET EXPENDITURE	1998/99 Budget £'000	1998/99 Actual £'000	1999/00 Budget £'000
Children & Families	4,105	4,438	4,183
Older People	12,172	11,867	12,233
Physical Disabilities	606	700	642
Learning Disabilities	1,845	1,649	1,930
Mental Health	607	529	842
Criminal Justice Services	3	10	(8)
Administration	3,711	3,624	4,392
Total Net Expenditure	23,049	22,817	24,214
CAPITAL EXPENDITURE			
Health & Safety Improvements -			
Residential Units	226	263	38
Aids & Adaptations	11	-	-
Angus Community Care Unit	150	-	130
Child & Family Centre	-	17	-
Improvements -			
Adult Resource Centres	23	28	1
Security Improvements	10	3	-
Sub Total	420	311	169
Covenant Repayment - Seaton Grove, Arbroath	88	88	88
Total Expenditure	508	399	257

THE YEAR'S PERFORMANCE

Revenue Net Expenditure was below budget by £232k (1%). The main reasons for the variance were as follows:

Children & Families overspent by £333k due mainly to an increase in third party payments (Residential Schools £200k and Fostering Allowances £170k) partially offset by increased income.

Older People underspent by £305k primarily due to a reduction in staff costs of £252k, increased residential income of £318k, all offset by an overspend in supplies & services £105k and third party payments £200k.

Physical Disabilities overspent by £94k primarily due to third party payments of £78k.

Learning Disabilities underspent by £196k largely owing to an underspend in staff costs £207k.

Mental Health underspent by £78k due largely to an underspend in third party payments of £68k.

Administration underspent by £87k mainly due to a reduction in central support services of £240k offset by increased expenditure on third party payments of £144k.

Capital Net Expenditure was under budget by £109k (21.5%). The reason for this was an underspend of £150k on Angus Community Care Unit and an overspend on the amount of Health & Safety improvements of £43k.

We prepared comprehensive three-year plans in respect of children's services, criminal justice services and community care. These were produced in partnership with various agencies and Council departments, notably Education and Housing.

As part of our Best Value review programme, reviews began of five services, ranging from Residential Care for Older people through to Community Alarm and Out of Hours Services.

These reviews involve consultation with clients and the establishment of performance indicators so that we can account for service delivery standards.

We also worked jointly on the establishment of the Angus Childcare Partnership, introduced a new child protection team and produced new inter-agency guidance on child protection. We also developed a respite care facility for children with a disability as well as mounting a specific welfare rights campaign for these children.

In community care work was carried forward on the implementation of the Angus Mental Health Strategy through the establishment of joint teams with health; standards for day care were introduced for older people and adults with disabilities and very sheltered housing developments were jointly commissioned through the Angus Community Care Charitable Trust. The department, with health partners, gained approval for the first integrated community resource centre in Scotland at Forfar.

Within criminal justice services, we introduced a probation programme for perpetrators of domestic violence and established an inter-agency forum to work on issues relating to sex offenders.

In other areas of work we gained the bronze award from the Plain English Society for having 28 public information leaflets which achieved the Crystal mark. The department also gained the Scotland's Health at Work bronze award.



Care for older people

AIMS:-

- Provide excellent social work services, maximising the use of resources to meet local needs;
- Support the voluntary sector;
- Consult service users and carers in the review of standards under Best Value;
- Develop a strategic approach to children's services, community care and criminal justice, underpinned by three-year plans with three-year budgets;
- Work in partnership in contributing to the promotion of safer communities;
- Establish equal access and equity of service provision;
- Promote welfare benefits for all social work service users;
- Develop a partnership on Best Value principles to optimise use of resources;
- Make a significant contribution to the promotion of social inclusion.

FOR THE FUTURE...

Under Best Value we will continue to review services, including the following in 1999/2000:-

Home Care; Older People-Day Care; Preventive/Family Support Service and Children in Need; Residential Accommodation for Children; Court Services and Commissioning and Contracting.



Child and Family Centre, Arbroath



Special olympians set out for gold at World Games

**“Reviews involve consultation with clients and
THE ESTABLISHMENT OF PERFORMANCE INDICATORS.”**

SERVICE COST PROFILE

HOUSING REVENUE ACCOUNT

REVENUE NET EXPENDITURE	1998/99 Budget £'000	1998/99 Actual £'000	1999/00 Budget £'000
Repairs & Maintenance	4,724	4,781	5,242
Management & Supervision	3,454	3,429	3,833
Capital Finance Charges	7,928	7,462	7,266
Total Net Expenditure	16,106	15,672	16,341
House Rents	14,512	14,516	14,992
Garages/Garage Sites/Shops	249	236	279
Land	8	10	8
Miscellaneous	391	531	487
Housing Support Grant	-	70	24
Total Income	15,160	15,363	15,790
Surplus/(Deficit) for year	(946)	(309)	(551)
at start of year	2,006	2,006	1,697
at close of year	1,060	1,697	1,146
CAPITAL EXPENDITURE			
New Building	681	631	475
Modernisations & Rehabilitations	5,785	5,671	5,743
Other	4	12	19
Total Expenditure	6,470	6,314	6,237
Income – Sale of Houses etc.			
Useable Proportion	1,014	939	852
Total Income	1,014	939	852
Capital Net Expenditure	5,456	5,375	5,385

THE YEAR'S PERFORMANCE

Revenue Expenditure on repairs and maintenance was over budget by £57k due to higher costs for Sheltered Housing (£186k) following the transfer of wardens' services from Social Work and the opening of Andy Stewart Court, Arbroath. This was accommodated through various savings in unplanned maintenance, environmental improvements, maintenance of open spaces etc.

Capital Finance Charges showed savings of £466k due to lower interest charges (£215k) as a result of a lower debt outstanding and a lower rate of interest being charged on debt. Capital financed from current revenue was £236k less due to a lower requirement for the funding of capital expenditure.

Additional income of £203k was received; £101k in respect of interest on revenue balances, Housing Support Grant of £70k and Homelessness Recharges etc of £47k offset by lower than expected income from rents for shops, land etc. Net Capital Expenditure was below budget by £81k (1.5%).

This was due to an underspend on capital projects of £156k which was offset by a reduction in income from the sale of Council Houses £75k.

There is much to be proud of in the year under review.

The main achievements included:-

148 houses were comprehensively renovated, double glazing installed in 417 houses, and whole house heating provided in 330.

We were delighted to have the lowest average rent of all Scottish local authorities and to achieve very satisfactory performance indicators.

A Best Value service review into Void Management led to an improvement plan which will speed up tenancy changes. Service reviews began on a number of other services, including community care and sheltered housing allocations, repairs reception and implementation and travelling peoples' site management.

As part of our Continuous Improvement Strategy, service improvements included a Tenant Participation Strategy statement, improved call-out arrangements for out-of-hours emergency repairs, enhanced procedures for dealing with repairs, and the implementation of a formal complaints procedure.

There was also the publication of the strategic planning document, the 1999-2004 Housing Plan. In fulfilling our role as direct provider of high quality and affordable rented housing, Andy Stewart Court, Arbroath, a 39-unit sheltered housing scheme, was opened by the widow of the late entertainer.

We also helped establish the Angus Care and Repair Charitable Trust, contributing to the funding.

Energy efficiency improvements were carried out to a number of houses as part of the Government's Warm Deal Initiative. This project also helped promote social inclusion by providing employment to New Dealers. A community energy initiative, in partnership with Scottish Hydro-Electric, was undertaken in Kirriemuir.

The regeneration of the Strathairlie area, Arbroath, continued with the modernisation of 34 flats. To encourage tenure diversification a report into a community self-build project was commissioned from Gowrie Housing Association.

A successful bid for funding under the Empty Homes Initiative led to a research project to identify the extent of empty properties in rural Angus.

We achieved Plain English Crystal Marks for certain Housefacts leaflets and benefits letters.

The sheltered housing warden service was successfully transferred to our department and refurbishment works were undertaken to several sheltered housing schemes.



Andy Stewart Court Sheltered Housing Scheme, Arbroath

“We were delighted to have the
LOWEST AVERAGE RENT
of all Scottish local authorities.”

AIMS:-

- Ensure that all residents have the opportunity to access good quality, affordable housing;
- Provide a high quality, effective, efficient and comprehensive housing service that is responsive to our customers needs;
- Maintain and improve our housing stock via a responsive repairs service, comprehensive planned maintenance and upgrading works;
- Ensure a secure and sustainable environment through the implementation of sound management objectives incorporating tenants' aspirations;
- Provide a Housing Information and Advice Service;
- Encourage best practice amongst all housing providers in Angus;
- Provide a range of other services on a decentralised basis;
- Retain a strong Housing Department, that is both a direct provider of affordable rented housing and an enabler of a range of housing tenures.

FOR THE FUTURE...

Under Best Value we will continue our service review programme, involving customers to a greater extent and ensure that outcomes are clearly stated.

We will implement phase two of our new computer system, including a comprehensive stock database and improved repairs reporting and implementation systems.

A Homelessness Strategy will be devised and we will submit a bid for funding under the Government's Rough Sleepers initiative.

We will improve services to people with community care needs.

We will improve 780 properties in 1999-2000.

We will participate in the Investors in People programme.



Growing for gold - the best council house garden in Angus

SERVICE COST PROFILE			
OTHER HOUSING			
REVENUE	1998/99 Budget	1998/99 Actual	1999/00 Budget
NET EXPENDITURE	£'000	£'000	£'000
Improvement Grants	461	454	461
Housing Advances	1	(5)	1
Rent Rebates	415	375	482
Rent Allowances	460	387	486
Other	116	115	150
Total Net Expenditure	1,453	1,326	1,580
CAPITAL EXPENDITURE			
Improvement Grants	600	400	520
Advances	-	31	-
Total Expenditure	600	431	520

THE YEAR'S PERFORMANCE

Revenue expenditure was below budget by £127k (8.7%). Housing Advances generated net savings of £12k, mainly due to interest charged to the Account being lower than expected.

Rent Rebates were underspent by £40k owing to a reduction in net benefit payments of £19k and associated administration charges of £21k.

Rent Allowances were underspent by £73k owing to a reduction in net benefit payments of £61k and associated administration charges of £12k.

Capital Expenditure for improvement grants at £400k (66.7%) was under budget due to lower than anticipated demand.



Ponderlaw sheltered housing scheme, Arbroath



The heat is on for loft insulation project, Kirriemuir

ENVIRONMENTAL & CONSUMER PROTECTION

SERVICE COST PROFILE

REVENUE NET EXPENDITURE	1998/99 Budget £'000	1998/99 Actual £'000	1999/00 Budget £'000
Environmental Health	945	833	988
Cleansing Service	4,732	4,806	5,395
Vehicle Hire Centre	(241)	(73)	(329)
Consumer Protection	358	355	386
Public Analyst	84	84	81
Total Net Expenditure	5,878	6,005	6,521

CAPITAL EXPENDITURE	1998/99 Budget £'000	1998/99 Actual £'000	1999/00 Budget £'000
Public Analyst	9	9	9
Recycling & Civic Amenity Site	52	80	79
Lochhead Landfill Site	400	352	75
Vehicle Replacement	135	169	-
Public Conveniences	2	3	57
Total Expenditure	598	613	220

THE YEAR'S PERFORMANCE

Net Revenue Expenditure was £127k (2.2%) over budget.

This was essentially due to an additional Landfill Tax liability of £90k (as a result of a significant increase in waste tonnages) and operational lease payments following acquisition of certain vehicles on lease rather than normal financing through the capital programme. Vehicle maintenance charges were some £170k over budget and this was managed partly by additional vehicle charges of £63k to users and partly by savings in Environmental Health of £112k - these arising through savings in staff costs (£28k), supplies and services (£37k), and Central Support charges (£40k).

Capital Support charges to Environmental Health were down by some £40k.

Capital Expenditure was £15k (2.5%) under budget.

This was mainly due to an underspend on Lochhead Landfill Site of £48k which was offset by an overspend on recycling amenities of £28k and the authorised carry forward of vehicle replacement expenditure from 1999/2000.

Providing Waste Management Services has proved something of a headache due to increased demand for special uplifts and bulky waste within a tight budget. We have become victims of our own success in recycling where it is difficult to service all our centres as quantities of materials increase. We are happy to deal with these problems, however, as recycling is actively promoted.

One of our priorities is to ensure continuity in provision of waste disposal facilities. The Dundee Energy Recycling Plant at Baldovie, will incinerate over 30,000 tonnes of Angus waste per year as part of a partnership agreement. The heat recovered from the waste incineration will also help generate electricity for sale to the national grid. The contained landfill at Restenneth, Forfar opened. Phase One is now operational and a 5-phase development will eventually accommodate over a million tonnes of waste.

'Loo of the Year' awards have again been gained for the Superloos at Arbroath, Brechin, Forfar, Kirriemuir and Montrose. Angus is now placed in the overall top twenty British local authorities for quality standards in public toilets..

As a consequence of the recent Pennington hygiene etc. report, the department, with sponsorship from Angus Health for All, provided 39 places for food handlers from voluntary organisations. We also worked closely with the training staff of Brechin High School to provide the Elementary Food Hygiene Course. Education is a key to providing food handlers with the knowledge to prevent food poisoning and is therefore an essential activity of the department in its continuing efforts to reverse the present upward trend in food poisoning notifications.

A Principal Environmental Health Officer has been appointed to lead Food Safety efforts. An audit procedure on inspection standards has been implemented and the Scottish Enforcement Concordat was also adopted to ensure that enforcement action is fair, helpful, open and transparent.



The new recycling facility at Monifieth

The Trading Standards Section enforces a wide range of consumer protection legislation, co-operating with the Police, Customs & Excise and the Benefits Agency to combat criminal activity such as car clocking, sales of counterfeit merchandise and unlicensed trading.

The Trading Standards function was reorganised to better address specific Angus priorities in a Best Value context. Staff were involved in two serious cases involving sale of counterfeit goods.

In partnership with Tayside Police, the campaign to reduce dog fouling and littering by enforcement has proved successful. Over 40-fixed penalty notices were issued and several dog-fouling cases were dealt with by the Courts, one attracting a fine of £200.

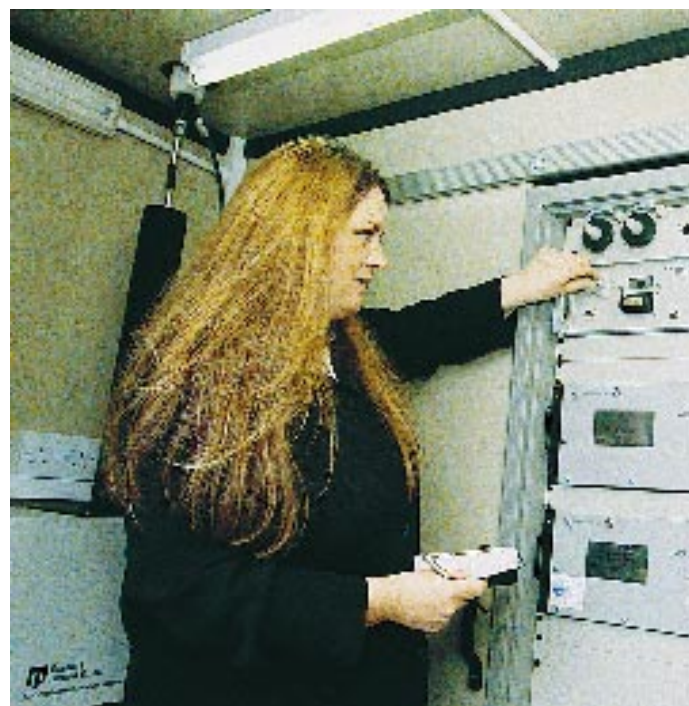
In terms of Best Value the Street Cleaning Service Review was completed as was the first phase of the study of the Vehicle Hire Centre. The programme has been met and we are now aware of the resource implications of these reviews in terms of staff time.

AIMS:-

- Safeguard and promote public health and consumer awareness;
- Provide advice and expertise to the public, trade and industry locally;
- Provide an out-of-hours emergency service;
- Assist in educating and motivating members of the public to improve and protect the environment.

FOR THE FUTURE...

Under Best Value we will continue to review services, including the following in 1999/2000:-
Food Safety; Health and Safety enforcement; Metrology.



Monitoring air quality

**“We have become victims of
OUR OWN SUCCESS IN RECYCLING.”**

SERVICE COST PROFILE

	1998/99 Budget £'000	1998/99 Actual £'000	1999/00 Budget £'000
REVENUE			
NET EXPENDITURE			
Departmental Administration	2,913	2,853	2,998
Day Schools :-			
Nursery	108	61	46
Primary	20,892	21,083	22,995
Secondary	25,600	25,893	27,196
Special	2,957	3,019	3,177
School and Family Support	146	134	144
Psychology Services	264	257	283
Catering Services	767	789	808
Bursaries	70	42	70
Community Education	1,008	1,039	1,093
School Crossing Patrols	303	333	319
Other Services	1,024	1,057	1,140
Total Net Expenditure	56,052	56,560	60,269
CAPITAL EXPENDITURE			
Andover Primary - Replacement	1,063	1,056	51
Educational Improvements	210	203	50
Information Technology	100	102	100
Letham Primary - Modernisation/Extension	730	697	124
Glamis Primary - Modernisation/Extension	220	4	261
Hayshead Primary - Modernisation/Extension	-	42	193
Hillside Primary - Replacement	220	136	1,301
Monikie Primary - Modernisation/Extension	180	229	6
St Thomas Primary - Modernisation/Extension	210	291	13
Arbroath Academy - Educational Tech. Centre	125	125	-
School Modernisations/ Extensions - Various	-	-	561
National Grid for Learning	-	-	338
Capital Grants - Village Halls	15	21	20
Miscellaneous Works	-	21	5
Sub Total	3,073	2,927	3,023
Covenant Repayments	187	187	187
Total Expenditure	3,260	3,114	3,210

THE YEAR'S PERFORMANCE

Revenue Net Expenditure was above budget by £508k (0.9%).

However, this is directly related to additional spending flowing from additional Government Grant of £524k for initiatives such as Childcare, Higher Still and Class-Size Reduction to be addressed. This additional grant is accounted for in the overall General Fund Revenue Account and not within Education Service. These funds were specifically allocated for improvements in Primary and Secondary standards.

Departmental Administration was under budget by £60k mainly due to savings in central support charges of £51k. The special sector was over budget by £62k due to increases in the residual care charges of £65k and this was accommodated by various underspends throughout the service.

Capital Expenditure was below budget by £146k (4.48%).

This was mainly due to slippage on some modernisation projects although this has allowed the acceleration of other works to a certain degree.

There has been an enormous range of developments and the pace of change shows no sign of deceleration.

Attainment levels in Angus are already above the Scottish average; and targets for further improvement have been published. Each school has prepared a preliminary "Standards and Quality Statement" and whole-council evaluation exercises have been undertaken into a number of curricular issues.

A comprehensive 5-year programme of Best Value Service Reviews has been embarked on, and the first review - of school catering was completed. Five further reviews are at an advanced stage.

For Pre-five provision and Early Intervention, there has been continued expansion with 1410 council nursery places now available, and with 95 places from voluntary/private sectors through various partnership arrangements.

In the 5-14 age range, exemplar programmes of study have been devised. Implementation of Environmental Studies is progressing well, Religious and Moral Education development is nearing full implementation in the majority of schools, and a guide to good practice in the management of primary-secondary information transfer has been developed.

Considerable preparatory work has been undertaken in all eight secondary schools for the introduction of Higher Still in August 1999.

Angus is one of only three council areas chosen in Scotland by the British Federation of Young Choirs to participate in a pilot scheme aimed at developing a youth choir in every area of Scotland.

New Directions Lottery funding has helped launch an innovative scheme of Artists in Residence in primary schools. The performances of the various musical groups (junior and senior) continue to be a source of inspiration, particularly the annual concerts in the Webster Theatre, Arbroath. Secondary school pupils continue to perform to an exceptionally high standard in debating competitions. Primary and secondary schools have continued their involvement in multi-lateral (and bilateral) European partnerships.

The new Andover Primary in Brechin opened its doors in September 1998. Letham Primary benefited from a major improvement programme. Major extensions were completed in Monikie and St Thomas' (Arbroath) Primaries. The Arbroath Technology Initiative is now a reality, offering pupils and the community access to a state-of-the-art computer suite.

After widespread consultation, the Children's Services Plan for 1998-2001 was published. A new Childcare Partnership has been formed involving a wide range of local agencies and parents.

An Angus Youth Congress has been formed, thanks to the sterling efforts of a steering group of young people ably supported by Councillors and officers from various departments.

AIMS:-

- Continue to refine systems of self evaluation;
- Value achievements of all learners and work with learners to enhance these achievements to maximise each individual's potential;
- Set and achieve high standards;
- Empower front-line staff to meet high standards set by themselves;
- Establish effective home/school partnerships;
- Listen to concerns and act on them;
- Seek ways of measuring success objectively;
- Actively promote and celebrate the achievements of staff and learners.

FOR THE FUTURE...

Under Best Value, we will continue to review services, including the following in 1999/2000:-

Secondary Education; Primary Education; Instrumental Tuition.



Focus of attention for these primary pupils

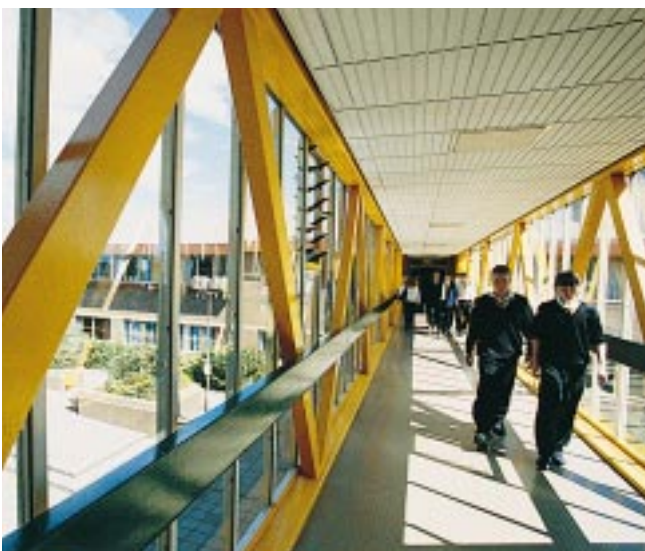


Trumpeting success - pupils blow their own trumpet



Enjoying education on line

Montrose Academy



**“Attainment levels in Angus
ARE ALREADY ABOVE
the Scottish average.”**

SERVICE COST PROFILE

REVENUE NET EXPENDITURE	1998/99 Budget £'000	1998/99 Actual £'000	1999/00 Budget £'000
Trunk Roads	-	(18)	-
Regional Roads			
Structural / Cyclic Maintenance	5,251	5,276	5,105
Statutory Duties	434	506	593
Traffic & Transport	338	376	373
Road Lighting	1,522	1,357	1,408
Winter Maintenance	1,523	1,427	1,479
Arbroath Harbour	101	105	101
Rechargeable Works	-	29	-
Car Parking	37	46	37
Coastal Protection	195	162	177
Flood Prevention	15	8	19
Departmental Administration	46	63	-
Total Net Expenditure	9,462	9,337	9,292
CAPITAL EXPENDITURE			
Bridge Assessment/ Repairs/Strengthening	774	400	603
Traffic Signals/ Pedestrian Crossings	60	93	-
Road Safety/Traffic Calming	325	305	225
Cycling/Pedestrian Facilities	50	36	30
Footway Reconstructions	-	5	-
Major Projects	1,450	1,126	975
Minor Projects	141	205	99
Unadopted Roads	-	1	-
Street Lighting	250	315	-
Environmental Improvements	210	128	333
Miscellaneous Projects	497	592	273
Sub Total	3,757	3,206	2,538
Covenant Payments	49	49	49
Total Expenditure	3,806	3,255	2,587

THE YEAR'S PERFORMANCE

Revenue Net Expenditure was contained within budget by £125k (1.13%). The reason for the underspend was a lower than anticipated central support service recharge, identified at year end.

Capital expenditure was below budget by £551k (14.5%). This was mainly due to slower than anticipated progress on the A92 Arbroath to Dundee Challenge Fund Project within the Major Projects category. This will carry forward to future years.

The year brought a number of achievements and successes. Across the diverse range of services there have been many developments and projects implemented, including:

A comprehensive Road Safety Plan has been produced in consultation with the Chief Constable, Director of Education, Director of Planning and Transport, Director of Social Work and the Chief Medical Officer of Health. The plan puts forward measures to achieve a 50% reduction in the number of people killed or seriously injured in road accidents in Angus by 2010. Currently 151 people on average are killed or seriously injured on roads within Angus each year and it is hoped to reduce this number to 75 or less by 2010.

Other road safety initiatives carried out include:

- the installation of height activated emergency divert signs on the A92 at Inverkeilor Railway Bridge, a well known incident black spot.
- advancement of improvement measures under the Safer Routes to Schools initiative.
- junction improvements at various locations and construction of roundabouts at Burnside Drive/Lordburn, Arbroath and Kings Drive/Seagate, Arbroath.

An innovative carriageway recycling programme was carried out at four locations saving £250k on conventional construction methods.

A number of carriageway overlay and resurfacing maintenance and footway reconstruction schemes have been carried out to renew sections of the road network infrastructure.

Street lighting improvements have been carried out in Arbroath, Monifieth, Letham, Montrose, Forfar, Brechin, Carnoustie and Kirriemuir.

The A92 dualling between Dundee and Arbroath has now entered the statutory planning phase with draft alignments, land plans and junction layouts all being developed. Should the project be successful in gaining all necessary statutory approvals, construction could begin on site in 2002.



Mobile bridge inspection access platform at South Esk Bridge, Montrose

“A comprehensive ROAD SAFETY PLAN has been produced.”

A further major task was the assessment and strengthening, where necessary, of all council-owned bridges prior to the introduction of the new '40 tonne lorry' on 1 January 1999.

Other major projects included the design and construction of town centre environmental improvements in Montrose and Arbroath, civil engineering works and structural design for Rosemount Primary School, Hillside, and the replacement of Victoria Park Pedestrian Bridge, Arbroath.

New pedestrian crossings to improve road and pedestrian safety were provided at:

- A92 Montrose Road, Arbroath
- Keptie Road, Arbroath at Angus College
- Swan Street, Brechin and
- Reform Street, Kirriemuir

Preparatory work is ongoing for the planned replacement of the bridge over the river South Esk at Montrose within the next 5 years.

AIMS:-

- Provide the safest, best maintained, most accessible and least congested roads in Scotland to enable people and goods to move in the most efficient and effective way throughout Angus.

FOR THE FUTURE...

Under Best Value, we will continue to review services, including the following in 1999/2000:-

Construction consents, development control, street naming and numbering; lighting layouts for new roads; lighting design and checking service for private developments.

Clarence visits schools to encourage children to report road and lighting defects



Winter maintenance keeps Angus moving



Seafront improvements - Montrose

CULTURAL SERVICES

SERVICE COST PROFILE

	1998/99 Budget £'000	1998/99 Actual £'000	1999/00 Budget £'000
REVENUE			
NET EXPENDITURE			
Headquarters & Directorate	595	695	610
Libraries, Information & Archives	1,328	1,270	1,345
Museums & Galleries	395	396	405
Public Halls, Theatres & Events	331	333	320
Total Net Expenditure	2,649	2,694	2,680
Capital Expenditure			
Building Improvements	57	1	57
Miscellaneous	-	-	5
Total Expenditure	57	1	62

THE YEAR'S PERFORMANCE

There was a marginal overspend of some £10k on direct operations. A higher charge for Central Support charges of some £35k increased the overall variance to £45k.

Capital Expenditure was under budget due to delay in securing funding for the Kirriemuir Town House project.

Considerably more than half the population of Angus have contact with the service in any year. A large number of visitors to the area also make use of the libraries, museums, halls, theatres, exhibitions and arts events.

The service continues to work with representatives of community groups. Meetings have now been held with users of the halls and the Webster Theatre, Arbroath, to discuss areas where the facilities could be improved. With the Museums and Heritage Forum, a leaflet has been prepared which details all the sites in Angus and we hope it will lead to even greater visitor numbers. Cultural Services staff have been closely involved in preparation work for Pictavia, in particular with the layout and design of the displays, which will include some Pictish symbol stones transferred from the museums in Forfar and Montrose.

The Council has decided to run a cultural festival to promote the language, music, dance and song of Angus and the first series of events were held in June 1998. The objective is to involve local groups in this to highlight the wealth of talent that exists in Angus and, hopefully, over the years the Hairst will grow into a sizeable festival, bringing many visitors to Angus.

The Angus Book Award is now in its fourth year and, thanks to the support of the secondary schools has involved more third year students than ever. The winner of this year's award, presented by Andrew Welsh MP, was *River Boy*, by Tim Bowler. In collaboration with the Education Department we are about to appoint a Literature Development Officer who will work with schools and community groups to develop an interest in reading and writing. This appointment is for twelve months, and is supported by a grant from the Scottish Arts Council.

A successful Doors Open day allowed visitors to tour Town and County Hall, Forfar and Montrose Town House. In 1999 a larger number of premises will be open, including the Angus Archive, which will be celebrating its tenth birthday.

With a new Parliament in Scotland it will be important to focus on our culture and traditions and that will be a key element in the work of Cultural Services in the next years, while continuing to build links with European partners to develop cultural ties. The service will also respond to the lifelong learning and information needs of the community and ensure access for all to its services.



Promenade Theatre in Montrose

A major development will be the creation of learning centres in libraries, as part of the Government initiative to increase lifelong-learning opportunities. This will require library staff to undergo additional training to enable them to assist customers in their searches for learning opportunities and information, generally. As our libraries have limited space it will also require us to change the layouts and possibly reduce the amount of printed material which is available, but this will provide access to a wider range of information sources.

While information and communications technology is central to our provision it is still our objective to ensure customers have access to a wide range of reading material and enjoy reading. In particular that is our objective with children and young people and we work closely with colleagues in the Education Department to develop an excitement in school students for the reading habit.

AIMS:-

- Encourage the spread of knowledge information;
- Stimulate intellectual, artistic and creative activity;
- Nourish leisure interests in Angus;
- Provide a direct service to all in the community and to visitors;
- To facilitate access to services to ensure that no barriers exist.

FOR THE FUTURE...

Under Best Value, we will continue to review services, including the following in 1999/2000 a study of the Central Services; Headquarters, Archives, Design and Central Services Unit.

“Staff have been
CLOSELY INVOLVED IN
preparation work for Pictavia.”



The Witch Walk, Forfar



Setting sail for the Sea Fest in Arbroath



New look entrance to Webster Theatre, Arbroath

RECREATION SERVICES

SERVICE COST PROFILE

	1998/99 Budget £'000	1998/99 Actual £'000	1999/00 Budget £'000
REVENUE			
NET EXPENDITURE			
Headquarters & Directorate	1,456	1,457	1,478
Parks & Gardens	1,486	1,476	1,510
Country Parks	485	495	478
Sports Centres & Swimming Pools	2,711	2,704	2,713
Burial Grounds	344	354	318
Total Net Expenditure	6,482	6,486	6,497
Capital Expenditure			
New Buildings	90	22	100
Building Improvements	45	53	7
Environmental Improvements	73	77	39
Cycle Challenge Fund	-	3	-
Purchase of Equipment	-	54	-
Miscellaneous	-	-	5
Sub Total	208	209	151
Covenant Repayments	64	64	64
Total Expenditure	272	273	215

THE YEAR'S PERFORMANCE

Net Revenue Expenditure was some £31k under budget in relation to direct operations. However, the Central Support charge brought the overall position just about in line with budget.

Capital Expenditure was in line with budget.

The past year has been one of consolidation, ensuring the move towards Best Value is successful in achieving its aims in providing high quality, affordable services. Partnerships between departments and outside agencies have been further strengthened and developed.

For example, planning and consultation for the development of Angus Millennium Forest, a network of 50 community native woodlands, totalling 99 hectares, across the seven burghs got under way. This is a unique environmental asset being developed for future generations and results from a partnership with the Planning Department and Millennium Forest Trust for Scotland, Forestry Authority, Angus Environmental Trust and Scottish Natural Heritage which has secured funding for a phased three-year development.

Again, in partnership with Heritage Lottery Fund we also completed the restoration plan for Montrose Mid Links. This is to be the subject of public consultation prior to the next phase of development.

Angus Health for All was formed to promote physical activity. A policy statement has been adopted through Scotland's Health at Work co-ordinators. Work has also progressed towards developing a Forum for Sport and Recreation for People with Disabilities in Angus. Over 100 clubs are now affiliated to Angus Sports Council.

Brechin Leisure Centre was awarded a Sports Lottery Award of £107,000 for a floodlit multi-purpose court. As part of a co-ordinated programme of projects tackling community safety the Saltire Leisure Centre, Arbroath, now manages a new multi purpose outdoor court area. This area is predominately used for football and basketball and can be used at no charge.

Children's play area - seafront, Montrose



“Angus Millennium Forest...is a unique environmental asset BEING DEVELOPED FOR FUTURE GENERATIONS.”

Our partnership with the Scottish Sports Council, Dundee City Council and Perth and Kinross Council continues to develop. The programme continues to be supported by the national lottery with an award for £64,720 to provide greater opportunities for talented youngsters across Tayside.

European funding for the Angus Glens Ranger Service was confirmed. This will assist the project to achieve its aims of providing advice to visitors to the Angus Glens and encourage a greater understanding of the environment.

We were also successful in achieving the bronze award for the Scotland's Health at Work scheme.

AIMS:-

- Promote leisure and recreation services;
- Provide a comprehensive range of modern recreational facilities and services;
- Provide and manage public recreational land;
- Protect and enhance the character of landscape in Angus parks, gardens and open spaces;
- Provide the highest standard of cemetery maintenance and administration.

FOR THE FUTURE...

Under Best Value, we will continue to review services, including the following in 1999/2000:-

Grounds Maintenance Management; Administration, Management and Development of Burial Grounds (both with Contract Services).



Training at Monikie Country Park



Camera Obscura



Improved access



The Den, (all above Kirriemuir)

PLANNING & TRANSPORT

SERVICE COST PROFILE

	1998/99 Budget £'000	1998/99 Actual £'000	1999/00 Budget £'000
REVENUE			
NET EXPENDITURE			
Planning	1,249	1,178	1,334
Transport	1,281	1,122	1,316
Total Net Expenditure	2,530	2,300	2,650
Capital Net Expenditure			
Planning	340	286	420
Transport	35	25	39
Total Expenditure	375	311	459

note

Excludes Housing Improvement Grants

THE YEAR'S PERFORMANCE

Revenue Net Expenditure was below budget by £230k (9.1%). This was due to underspends on staff costs as a result of unbudgeted staff slippage, subsidised Bus Service Scheme, Conservation Grant Payments and Central Support charges.

Income was also higher than budget due to increased building warrants, additional monies from Bus Service Partnerships and unbudgeted Rural Transport Grant.

Capital Expenditure was below budget by approximately £64k (17.1%). This was mainly due to delays in expenditure on Local Capital Fund Projects.

A significant stage was reached in progress towards an up-to-date Local Plan covering all of Angus. The finalised draft was published. This will provide a useful basis for development control and guiding investment. The next stage (on which work has commenced) is consideration of the objections and making preparations for a public local inquiry

The department's good performance in determining planning applications timeously was maintained and the success rate in planning appeals was also high, including the successful outcome of the Inquiry into the refusal of permission to infill Cunmont Quarry, near Newbigging. Similarly, applications for building warrants and completion certificates were processed quickly. During the year charters were published for Development Control, Building Control, Planning Enforcement and Conservation and the range of advice notes was extended. A new IT system to support Development Control/Building Control processing was introduced.

The programme of reviews of subsidised bus services focused on the Forfar/Montrose – Brechin – Stracathro/Edzell corridors and following consultation resulted in adjustments to better meet local needs. A number of new rural bus services were introduced using rural transport grant funding of £124,000. A partnership bid to enhance public transport operation between Carnoustie and Dundee was successful in attracting additional funding of £475,000. Financial assistance was provided for the purchase of a low-floor bus as part of a quality partnership agreement.



Arbroath Abbey - proposals for enhanced visitor facilities

In preparation for the return of the Open championship a number of environmental improvements were carried out in Carnoustie as well as infrastructure improvements for the associated tented village. Town Centre improvements were commenced in Arbroath and Montrose and consultants were appointed to review Monifieth Town Centre. Shop front improvements were implemented in Brechin and the department's conservation grant scheme was extended to include shop fronts. Proposals for enhanced visitor facilities and interpretation at Arbroath Abbey were progressed, including a successful application for European funding.

The department has also been closely involved in a range of corporate work including community planning, reviewing of European and assisted areas, preparation for the return of the Open Golf Championship and progressing environmental/ Local Agenda 21 work.

AIMS:-

- Provide efficient processing of planning applications and building control warrants;
- Apply sustainable policies and guidance for development, including protection of the architectural heritage;
- Encourage and organise cost effective public, education and community transport services.

FOR THE FUTURE...

Under Best Value, we will continue to review services, including the following in 1999/2000:-
Conservation; Projects.



Brechin environmental improvements



Montrose Town Centre environmental improvements

**“A good performance in
DETERMINING PLANNING APPLICATIONS
timeously was maintained.”**

CONTRACT SERVICES

SERVICE COST PROFILE

EXPENDITURE	Vehicle	Refuse	Defined Activities		Ground	Non Defined/		TOTAL
	Maint.	Coll.	Street	Building	Maint.	Leisure	Non CCT	
	1998/99	1998/99	1998/99	1998/99	1998/99	1998/99	1998/99	1998/99
	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000
Total Expenditure	600	1,423	726	312	1,946	1,783	3,475	10,265
Total Turnover	626	1,536	791	372	1,968	1,894	3,156	10,343
Surplus/(Deficit)	26	113	65	60	22	111	(319)	78
Add back Capital Charges (see Note)	-	-	9	-	93	-	-	102
Adjusted Surplus/(Deficit)	26	113	74	60	115	111	(319)	180

note

Capital Charges

Under capital accounting arrangements users of assets are charged for the use of those assets no matter how financed. However, the capital charges added back as shown above relate to assets previously financed in full from DSO surpluses. The adjusted surplus/(deficit) therefore is the relevant figure to use in assessing the DSO/DLO performance.

THE YEAR'S PERFORMANCE

The budgeted surplus for Contract Services was £332k. The actual surplus realised was £180k. The reduced surplus was the result of a number of factors including additional Central Support Service recharge (£76k) and increased transport costs.

All tendered contracts won in competition met their statutory financial target. The deficit in the Non-CCT function has arisen primarily from losses sustained by the three sport centres which formerly belonged to Tayside Regional Council.



Floral abundance at Ponderlaw (Arbroath) sheltered housing - grounds maintenance

The further development of quality service delivery continued, despite the reduction in budgets and the moratorium on compulsory competitive tendering. We are continuously seeking improvements for our clients and customers, an example of which is our commitment to obtain the Quest Quality Award in leisure management in 1999.

Best Value gives us the opportunity to review and improve the service provided through contracts won under compulsory competitive tendering in the past. The first area for consideration is leisure management, where a number of initiatives are already being considered, leading to Quest Quality accreditation in all nine major facilities by autumn 1999. We will apply a progressive programme of review across all areas of activity.

There were a number of highlights in service delivery terms this year including the following:-

Continued success in the 'Loo of the Year' awards where we reached even greater heights by winning the first ever 'Attendant of the Year for Scotland' award. This was won by Dorothy Walker at Brechin Superloo. In addition, we received awards for all the attendants and for all Superloos, i.e. Church Street Car Park, Brechin; Town House, Montrose; Buttermarket, Forfar; Reform Street Car Park, Kirriemuir; Market Place, Arbroath.

We were also successful in winning contracts for ground maintenance, such as Angus NHS Trust, Edradour Housing Association, North of Scotland Water Authority.

We also achieved a bronze award in the Scotland's Health at Work scheme.

On the national front there were events such as the Cross-Training Challenge at Arbroath Sports Centre.

AIMS:-

- Provide an efficient, high standard of service to local taxpayers at lowest possible cost;
- Provide long-term employment opportunities to a locally based, directly employed workforce;
- Control, manage and administer contracts awarded through competitive tendering;
- Develop and improve the staff and service in order to remain a cost effective department.

FOR THE FUTURE...

Under Best Value we will continue to review services with the following in 1999/2000:

Vehicle Maintenance, Building Cleaning, Leisure Management Systems, Direct Labour Organisations.



Dorothy Walker - attendant of the year



Courtyard garden at Ponderlaw sheltered housing scheme - grounds maintenance

**“Further development of
QUALITY SERVICE DELIVERY CONTINUED.”**

CHIEF EXECUTIVE'S

SERVICE COST PROFILE

REVENUE NET EXPENDITURE	1998/99	1998/99	1999/00
	Budget £'000	Actual £'000	Budget £'000
Chief Executive			
Staff Costs	847	860	959
Property Costs	2	4	2
Transport Costs	77	67	80
Supplies & Services	123	100	123
Third Party Payments	105	34	77
Capital Financing Costs	-	-	-
Total Net Expenditure	1,154	1,065	1,241
Income	-	2	-
Total Recharge	1,154	1,063	1,241
Capital Expenditure			
Village Halls Improvement (Local Capital Funding)	75	15	129
Total Expenditure	75	15	129

note

Chief Executive and Members' Services revenue costs are fully recharged to user departments.

THE YEAR'S PERFORMANCE

Net Expenditure was below budget by £91k (7.9%) largely due to an underspend of £71k on third party payments and £23k on supplies and services.

Capital Expenditure was below budget due to delay in the commencement of Village Hall improvements.

ECONOMIC DEVELOPMENT COST PROFILE

REVENUE NET EXPENDITURE	1998/99	1998/99	1999/00
	Budget £'000	Actual £'000	Budget £'000
Economic Development			
Staff Costs	367	340	388
Property Costs	131	118	138
Transport Costs	20	22	31
Supplies & Services	122	163	181
Third Party Payments	330	367	359
Support Services	115	166	108
Capital Financing Costs	431	431	431
Total Expenditure	1,516	1,607	1,636
Income	491	559	535
Total Net Expenditure	1,025	1,048	1,101
Capital Expenditure			
New Build/Redevelopment	1,932	1,828	1,539
Financial Assistance	20	10	30
Land Acquisition	293	256	339
Miscellaneous	-	-	5
Sub-Total	2,245	2,094	1,913
Covenant Repayments	48	48	48
Total Expenditure	2,293	2,142	1,961

THE YEAR'S PERFORMANCE

Higher than expected rental income from industrial units resulted in an underspend against budget of some £28k on direct operations. However, the Central Support recharge was some £51k over budget resulting in a net excess of some £23k.

Economic Development Capital Expenditure was under budget by £151k (6.6%). This was mainly due to delays in New Build/Redevelopment works.

“An increasingly international FLAVOUR TO OUR ACTIVITIES...”

Policy development from the new Government continued apace with a knock-on effect for our activities. In addition, following an internal review, Economic Development, previously part of Planning and Transport, was integrated with this department.

This has led to an increasingly international flavour to our activities. In addition to trade missions to Yantai, China, there were visits to an oil trade show at Stavanger, Norway, a food festival in Angouleme, France, and a seminar to interest companies in a trade mission to Latvia. The department also supported the community of Letham in setting up a twinning link with Monasterboice, Ireland.

Economic promotion on the home front was not neglected either. The Angus Ahead initiative, which encourages business and other development, had its launch. This was followed by the recruitment of over 50 Angus Ambassadors, firms and individuals who are willing to promote the image of Angus at home and abroad.

The ongoing programme of departmental activity is now under review itself, with the promotion of Best Value. This is a Government initiative which seeks to improve service delivery by local authorities through systematic review. As the main corporate department, we started with a review of communications with community councils and agreed a remit for the review of the economic development unit's services.

The Open Championship at Carnoustie golf links required an emergency plan to be developed. The championship also led to increased activity for the Public Relations unit, as press and outside interest increased.

The Government's community planning initiative will give local authorities a lead role in co-ordinating the approach to community-wide action involving main agencies such as the Health Board, Scottish Enterprise Tayside and Scottish Homes. Much of the substantially increased workload is unseen at this stage so far as the general public is concerned.

In addition to all this activity, of course, the normal work of the department has continued:- promoting external funding; administering grants to local bodies, providing civic hospitality and services to elected members, to name but a few.

Last, but not least, I as Returning Officer, was heavily involved in the preparatory work associated with the local, Scottish Parliamentary and European elections, which took place in May and June, 1999.

AIMS: -

- Act as the principal advisor to the Council on matters of general policy;
- Advise the Council on the co-ordination of functions;
- Advise the Council on its organisational and overall staffing requirements;
- Ensure a corporate approach to the management and execution of the Council's affairs;
- Maintain a co-ordinated advice system;
- Provide strategic direction, securing the preparation of budgets, presenting policy options and demonstrating corporate leadership;
- Promote and foster good external relations;
- Provide public relations and emergency planning services;
- Promote external funding;
- Provide services to elected members.;
- Encourage economic development and investment;
- Market and promote Angus nationally and internationally;
- Co-ordinate European funding programmes.

FOR THE FUTURE...

Under Best Value we will continue to review services with the following in 1999/2000:

Economic Development (continuing).

“CONSIDERABLE DEVELOPMENT

has been carried out
in a number of areas.”

The legal implications of a project as large as the dualling of the A92 Arbroath-Dundee road are enormous. The private finance initiative has had a solicitor dedicated to the project full time with significant additional input from other senior staff.

Our input has been directed at ensuring the legal competency of the statutory planning process, the compulsory purchase orders and the related roads orders. This has also required attendance at regular meetings to monitor the progress of the project and ensure compliance with timescales.

The department has implemented the smooth introduction of the registration of title system regarding land registration. To ensure we were adequately equipped when this became effective on April 1st 1999, several members of staff undertook training.

Considerable development has been carried out in a number of areas:

- the new reception area in County Buildings, Forfar was opened. This incorporates mail room and interview facilities, providing a much improved environment for visitors and includes full disabled access and a lift to the upper floor.
- the new office for the registration of births, marriages and deaths in High Street, Arbroath, replaced the previous temporary accommodation in Academy Lane. This location provides far superior and larger accommodation for civil marriages, is more centrally situated and provides much improved working conditions for staff. Again full disabled access and facilities are available.
- the department continues to strive to provide efficiently-run democratic elections. In November, the European by-election was the first to benefit from the new software package, replacing the previous manual system. This has greatly facilitated election management and led to increased efficiency, – an important attribute when co-ordinating over 300 election staff throughout Angus!
- as a priority, we have fitted disabled access e.g. ramps, at a number of polling places to allow wheelchair access and at each of the 110 polling stations we now have purpose built polling booths for disabled. This is all part of our continuous commitment to ease the voting process for the entire electorate.

AIMS:-

- Provide a comprehensive service on all aspects of law;
- Represent the Council in any court proceedings and inquiries;
- Deal with all matters of statutory compliance;
- Ensure the proper presentation and transaction of business at meetings of the authority;
- Support other departments, providing certain essential services centrally.

FOR THE FUTURE...

Under Best Value we will continue to review services with the following in 1999/2000:-

Internal departmental support services; Civic licensing; conveyancing.

LAW & ADMINISTRATION

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COST PROFILE

REVENUE NET EXPENDITURE	1998/99 Budget £'000	1998/99 Actual £'000	1999/00 Budget £'000
Law & Administration			
Staff Costs	1,044	1,042	1,098
Property Costs	3	6	3
Transport Costs	13	15	13
Supplies & Services	106	153	106
Third Party Payments	5	5	5
Capital Financing Costs	2	2	2
Total Expenditure	1,173	1,223	1,227
Income	78	222	103
Total Recharge	1,095	1,001	1,124

Capital Expenditure

None

note

All Law and Administration revenue costs are fully recharged to user departments.

THE YEAR'S PERFORMANCE

Revenue Expenditure was under budget by £94k (8.6%).

The underspend was mainly due to the additional income generated during the year part of which was used for additional spending on supplies and services.

HQ BUILDINGS COST PROFILE

REVENUE NET EXPENDITURE	1998/99 Budget £'000	1998/99 Actual £'000	1999/00 Budget £'000
HQ Buildings			
Staff Costs	143	151	149
Property Costs	515	721	646
Transport Costs	2	2	2
Supplies & Services	222	249	216
Third Party Payments	-	-	-
Capital Financing Costs	301	301	301
Total Expenditure	1,183	1,424	1,314
Income	93	136	93
Total Recharge	1,090	1,288	1,221

Capital Expenditure

None

note

All HQ revenue costs are fully recharged to user departments.

THE YEAR'S PERFORMANCE

Revenue Expenditure was above budget by £198k (18.2%), largely because rates and cleaning costs were higher than expectation as office accommodation provision became more rationalised. This overspend situation was managed by savings elsewhere in Central Support particularly in the Property Services department.



New registrar's wedding room, Arbroath

COST PROFILE

	1998/99 Budget £'000	1998/99 Actual £'000	1999/00 Budget £'000
REVENUE			
NET EXPENDITURE			
Personnel			
Staff Costs	663	648	663
Property Costs	-	-	-
Transport Costs	31	31	28
Supplies & Services	22	31	20
Third Party Payments	-	-	-
Capital Financing Charges	1	1	1
Total Expenditure	693	711	712
Income	1	4	2
Total Recharge	692	707	710

Capital Expenditure

None

note

All Personnel costs are fully recharged to user departments.

THE YEAR'S PERFORMANCE

Revenue Expenditure was above budget by £15k (2.2%).

Net expenditure was over budgeted due to an overspend on staff costs of £9k, an overspend in supplies and services of £9k, compensated for by additional income of £3k.

TRAINING SERVICES
COST PROFILE

	1998/99 Budget £'000	1998/99 Actual £'000	1999/00 Budget £'000
REVENUE			
NET EXPENDITURE			
Training Services			
Staff Costs	781	621	472
Property Costs	51	44	53
Transport Costs	136	52	95
Supplies & Services	110	55	65
Third Party Payments	-	-	-
Support Services	126	50	120
Capital Financing Charges	-	-	-
Total Expenditure	1,204	822	805
Income	806	502	507
Total Net Expenditure	398	320	298

Capital Expenditure

None

THE YEAR'S PERFORMANCE

Revenue Expenditure was under budget by £78k (19.6%). This was brought about by Central Support Costs being below budget by £76k. Direct operations were therefore just about in line with budget.

“The department’s RANGE OF ACTIVITIES EXTENDED.”

The department expanded by taking over the responsibility for Angus Council training services at the start of 1998/99, previously managed by the Planning, Transport & Economic Development. This extended the department’s range of activities to include the management of Government training programmes involving, New Deal, Training for Work and Skillseekers, and provision of IT training for trainees and council employees. Following a review, this operation has undergone realignment of the services it provides in keeping with the Best Value regime.

There has been a concentration on implementing and consolidating policies introduced during the previous year through delivery of training by both personnel and employee development staff in areas such as recruitment and selection, performance appraisal and on the Best Value service review model.

New schemes have been introduced to recognise long service and revise the early retirement policy in the light of changes to the pension regulations. In line with the Accounts Commission guidance, an analysis of sickness absence levels and employee turnover has been undertaken.

The Council launched its commitment to the Investors in People standard having first surveyed employees on their development and a range of other management issues. Training initiatives supported the furtherance of this goal with the review of employee induction arrangements including the production of a “Welcome to Angus Council” video and the continued delivery of the management development programme, including certificated training aimed specifically at first-line supervisors, open courses and customised training to meet identified corporate, departmental and individual needs. This included the promotion of equal opportunities through the piloting of a “Time out for Women” programme.

In addition to the ongoing programmes to facilitate a safer work environment, the European Week of Safety and Health provided an opportunity to highlight safety issues to staff and their managers. The Personnel Department facilitated the Council’s efforts to gain Scotland’s Health at Work awards and was one of the eleven departments successful in gaining the bronze award.

AIMS:-

- Develop personnel policies and procedures which meet statutory requirements, national agreements and best employment practice;
- Offer advice and support to management;
- Assist in the creation of a positive work environment.

FOR THE FUTURE...

Under Best Value we will continue to review services with the following in 1999/2000:-

Training.



Drawing office, Bruce House, Arbroath

“A SIGNIFICANT INCREASE in the Education department’s project workload.”

There was a significant increase in the Education department’s project workload in response to the Government’s focus on improving education provision. Work began on an asset management plan specifically for Education which would systematically analyse the existing school stock, assess fitness for purpose and promote a programme for investment. Work also progressed on a number of specific education projects including:-

- completion of the £2.6m Andover primary in Brechin
- progressing the £850,000 contract for the extension to Letham primary
- completion of the £304,000 extension to St Thomas’ primary, Arbroath
- completion of the £235,000 extension to Monikie primary
- progressing the design and contract documentation for the modernisation and extensions to Glamis, Hayshead, Arbroath and the new Rosemount Hillside primaries.
- nursery provisions to schools

Other Financial Capital Plan projects spread across the remainder of the Council’s non-housing services including:-

- overseeing the project management for the £1.2m Pictavia development at Brechin
- completion of the £200k entrance works at County Buildings, Forfar and upgrading of the board room
- feasibility studies for the proposed ACCESS offices at Montrose, Carnoustie and Kirriemuir
- development of the £110,000 contract for the provision of storage facilities and alterations at the Mart, Forfar
- development of a programme for access for the disabled to Council properties including all polling stations
- overseeing the provision of the new registrar’s office, Arbroath.
- support works for the Open Golf Championship, Carnoustie
- upgrading of bathrooms and toilets to residential homes for the elderly
- upgrading of recycling centre at Monifieth

The Housing capital plan workload was less this year at a total value of £6.4m. The major elements were

- completion of the 39 sheltered houses at Cliffburn, Arbroath
- modernisation of 148 houses
- central heating replacements in 330 houses
- window replacements in 417 houses

In addition, we assisted in the groundbreaking development of very sheltered accommodation for the Angus Community Care Charitable Trust and look forward to seeing this scheme in Brechin come to fruition.

The department ended the year with a small operating revenue surplus helped by the additional fee income generated from the heavy workload. The Council approved the use of this surplus for additional temporary staffing resources to assist in the input of data to the property management system.

AIMS:-

- Provide an architectural and quantity surveying service;
- Advise on the acquisition of buildings and land;
- Advise on the development of buildings;
- Advise on the maintenance of buildings.

FOR THE FUTURE...

Under Best Value we will continue to review services with the following in 1999/2000:-

Project delivery, including Design Services; Contract Procurement; Contract Management; Budget Maintenance/Reporting and Fee Management.

PROPERTY

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COST PROFILE

REVENUE	1998/99 Budget £'000	1998/99 Actual £'000	1999/00 Budget £'000
NET EXPENDITURE			
Property Services			
Staff Costs	2,061	2,108	2,141
Property Costs	195	160	165
Transport Costs	97	107	98
Supplies & Services	174	193	179
Third Party Payments	-	-	-
Capital Financing Charges	57	57	57
Total Net Expenditure	2,584	2,625	2,640
Income	1,097	1,238	1,209
Total Recharge	1,487	1,387	1,431
CAPITAL EXPENDITURE			
Access Offices	317	7	223
HQ Buildings	340	404	69
Energy Conservation	80	67	30
Facilities for the Disabled	8	12	-
Purchase of Property	10	30	-
Property Maintenance	-	-	775
Capitalised Repairs	-	-	775
Equipment	37	21	3
Total Expenditure	792	541	1,100

note

All property services revenue costs are fully recharged to user departments.

THE YEAR’S PERFORMANCE

Revenue Expenditure was below budget by £100k (6.7%).

This was mainly due to a policy decision taken during the year to commence charging fees on major revenue projects undertaken on behalf of other departments. This brought in around £75k during the year. Fee income in other areas exceeded the targets.

Capital Expenditure was below budget by £251k (31.7%).

This was mainly due to delays in the progress of expenditure on Access Offices which was partly compensated through the acceleration of expenditure on HQ buildings.



Factory development at Brent Avenue, Montrose

INFORMATION TECHNOLOGY

SERVICE COST PROFILE

REVENUE NET EXPENDITURE	1998/99 Budget £'000	1998/99 Actual £'000	1999/00 Budget £'000
Staff Costs	1,066	995	1,158
Property Costs	2	2	2
Transport Costs	42	45	41
Supplies & Services	234	234	213
Third Party Payments	-	-	-
Capital Financing Costs	17	17	17
Total Expenditure	1,361	1,303	1,431
Income	348	379	348
Total Recharge	1,013	924	1,083

CAPITAL EXPENDITURE

None

note

All Information Technology revenue costs are fully recharged to user departments.

THE YEAR'S PERFORMANCE

Revenue Expenditure was under budget by £89k (8.8%).

This is accounted for by an underspend in staff costs and additional income being generated during the year, both of which compensated for slight overspends on property and transport costs.



Information and technology wing, Arbroath Academy

**“The Council has further
INVESTED OVER £1M
in improved computer hardware...”**

The rate of expansion of the use of information technology across the Council has continued to increase. The Council has further invested over £1million in improved computer hardware, communications equipment and advanced software applications.

While this investment has permitted considerable extension to both the voice and data networks and updating other critical parts of the infrastructure, a large amount has been invested in replacement and remedial action as part of preparations to prevent disruption by the so-called Millennium Bug.

Activity has included the replacement of hardware and software used in the administration of Council Tax, housing management and the integrated function of Council Tax and Housing benefits administration. Other Year-2000 activity has been undertaken to verify the compliance of all communications systems desktop computers.

Despite the considerable deployment of resources the department has increased the number of users connected to the corporate core network from 400 to 600. All users connected to the network have full Internet e-mail facilities, greatly improving communications with outside bodies and organisations. The network also provides access to a growing amount of information on the Council Intranet and exchange of information using this infrastructure will continue to develop a closer integration of services across the Council.

In addition to further development of the Council web site the department has also developed a web site for the Open championship at Carnoustie. This included accommodation search facilities of the Angus and Dundee Tourist Board data base. Internally the same technologies have permitted a computerised Council minutes system with full search facilities as well as departmental and school Intranets.

Other achievements include the computerisation of registrars' offices, implementation of a new election management system, networked Internet access in eight primary schools, a programme to introduce whole school networks to support the use of the National Grid for Learning and the provision of public Internet facilities in some public libraries.

The department also gained ISO9001 accreditation for all activities, underlining its commitment to quality management and the demonstration of Best Value.

AIMS

- Develop, implement and support all computer systems in the Council;
- Specify, provide and maintain all voice and data telecommunications networks used by the Council

FOR THE FUTURE...

Under Best Value we will continue to review services with the following in 1999/2000:

Installation services.

COST PROFILE

REVENUE NET EXPENDITURE	1998/99 Budget £'000	1998/99 Actual £'000	1999/00 Budget £'000
Finance (General)			
Staff Costs	1,360	1,350	1,445
Property Costs	1	1	1
Transport Costs	18	24	18
Supplies & Services	195	214	195
Third Party Payments	4	-	-
Capital Financing Charges	29	29	29
Total Expenditure	1,603	1,618	1,688
Income	242	258	249
Total Recharge	1,361	1,360	1,439
Finance (Revenues)	1,542	1,628	1,652

Capital Expenditure

None

note

All Finance (General) revenue costs are fully recharged to user departments.

THE YEAR'S PERFORMANCE

Finance (General) Revenue Expenditure was below budget by £1k (0.07%).

Overspends in supplies and services and transport costs were compensated for by an underspend in staff costs and additional income generated.

Finance (Revenues) Revenue Expenditure was above budget by £86k (5.6%).

Central Support Service Costs were above budget by £153k. If this had not been the case an underspend of £67k would have resulted, principally due to increased income.

The year has been one of change, new challenges and significant achievement.

As part of our desire to shape our services to meet the changing needs of our customers we have implemented a revised staffing structure which focuses on improving front-line service delivery.

One of the more significant changes has been integrating housing benefit staff into the Revenues division to assist in delivering our newly integrated council tax and housing benefit service. The successful development of this new service has been achieved by dint of a substantial commitment by staff in implementing a new computer software system.

As a service we have continued to contribute to the corporate ethos of the Council by -

- seeking to promote quality and value for money in relation to the services which the Council delivers;
- actively supporting local accountability through the timeous production of financial information including the annual accounts and the budget guide;
- supporting the implementation of Best Value in Council by developing policy-led budgeting, activity-based costing, and three-year budgeting;
- undertaking service reviews in respect of Council Tax Collection and Payroll;
- assisting in the development of service delivery arrangements in respect of public/private partnerships and in particular progressing the A92 PFI project and the Angus Community Care Project.

There is no doubt that 1998/99 has been another successful year for the department and once again we have helped the Council achieve its aim of operating within a cash limited budget.

However, as always in an environment which is constantly changing, we must look to the future. At a national level the Scottish Parliament is likely to set a challenging agenda of change which will undoubtedly impact on the work of the finance service. In addressing the agenda however, we will continue to strive to maintain the high standards of service delivery which are expected of us by the people of Angus.

AIMS:-

- Provide quality financial advice and service;
- Ensure the proper administration of the Council's financial affairs.

FOR THE FUTURE...

Under Best Value we will continue to review services with the following in 1999/2000:-

Treasury management and banking; insurance and risk management; billing and collection of non-domestic rates; payment of suppliers; sales ledger recovery.

**“WE HAVE IMPLEMENTED
a revised staffing structure.”**

MISCELLANEOUS SERVICES

SERVICE COST PROFILE

Revenue	1998/99 Budget £'000	1998/99 Actual £'000	1999/00 Budget £'000
Net Expenditure			
Miscellaneous Services			
Property Enquiries	(80)	(24)	(41)
Community Councils	15	15	15
Employment Disability Unit	91	97	88
Citizens Advice Bureau	84	84	84
Miscellaneous Grants	54	39	54
Accounts Commission, etc	197	198	224
Interest on Revenue Balances	(275)	(507)	(360)
S83 Expenditure	6	5	6
Administrative Costs	2	-	-
Corporate & Democratic Core	35	52	35
Support Services	1,876	1,921	1,844
Staff Training	80	80	80
Health & Safety at Work	38	30	18
Bell-ringers	-	1	-
Street Name Plates	30	20	30
Upkeep of Clocks	9	7	9
Upkeep of War Memorials/ Monuments	5	4	5
Centralised Property Maintenance	-	-	110
Christmas Lighting	36	49	36
Access Points	96	84	60
Corporate Properties	320	367	320
Corporate Initiatives	110	75	132
Electoral Registration	83	83	87
Election Expenses	6	52	80
Misc. Other Payments	117	124	125
C.C.T.V.	25	18	25
Year 2000 Compliance Issues	-	-	200
Carnoustie Golf Deferred Charges	432	432	432
Asset Management	(4,658)	(5,182)	(5,182)
Council Tax Benefits	213	167	217
NDR Discretionary Reliefs	19	23	29
Benefit Admin/ Verification Framework	-	-	24
Administration of Justice	(30)	(58)	(50)
Licences - Civic Government Act	(52)	(17)	(62)
Licences - Liquor, etc.	(15)	(62)	(11)
Social Strategy and Civil Defence	61	15	26
Print Unit	52	-	60
Registrars	100	126	119
Children's Panel	89	62	64
Local Government Reorganisation	228	259	230
Policy Led Budgeting	-	117	-
Total of Miscellaneous Services on Statement 2	(601)	(1,244)	(838)

Other Items :-

Contribution to Renewal & Repair Fund	600	600	2,300
Contribution to Insurance Fund	100	100	-
Contribution to Capital Fund	600	1,850	500
Appropriation Account	525	627	627
Provision for Bad Debts	-	(54)	-
Total Net Expenditure	1,224	1,879	2,589

CAPITAL EXPENDITURE

Urban Programme	20	20	-
Total Expenditure	20	20	-

THE YEAR'S PERFORMANCE

Revenue net expenditure was £655k above budget. This was primarily due to an increase in the contribution to the capital fund of £1,250k, increase in appropriation account items of £102k, increase in central support recharge of £45k, offset by an increase in Interest on Revenue Balances of £232k and an increase in asset management income of £524k (largely arising from lower interest on the Council's General Fund borrowing).

"We also provide

CONSIDERABLE FINANCIAL BACKING

for a variety of local organisations."

A variety of services are provided to the community, but the costs are not attributed to a particular department. These include expenditure on bodies such as the 27 community councils who pass on the views of residents to the Council.

A particularly important heading this year is that for electoral registration where, with three elections pending, there had to be a great deal of gearing up for this important local authority function.

We also provide considerable financial backing for a variety of local organisations, ranging from the £84,000 provided to the Citizens Advice Bureaux which operates three offices in Angus, to a whole variety of grants given to other organisations and individuals where the Council feels that causes are worthy of communal support.

There is also the heading of Corporate and Democratic core costs, the costs of supporting the elected members in the preparation of reports and the organisation of business for meetings.

There is also considerable expenditure on the civic government licensing system, where some local businesses are required to obtain permits before they can trade. This covers activities such as taxi driving and window cleaning, where there is a public interest in the maintenance of standards and a degree of public scrutiny. Licence fees offset the cost of operation of the service.

We also include under this head the cost of the ACCESS office at Monifieth which will shortly be joined by others in Carnoustie, Brechin and Kirriemuir.

We also include the contribution which Angus Council makes to the joint boards for Police, Fire and the Valuation which operate on an all-Tayside basis as well as the joint committee for the operation of the Tayside Contracts Direct Service operation.

Last but not least under this heading we include the payment to the Accounts Commission in respect of services for audit, including these accounts!

COST PROFILE JOINT BOARDS

Revenue	1998/99 Budget £'000	1998/99 Actual £'000	1999/00 Budget £'000
Net Expenditure			
Police	6,803	6,683	7,019
Fire	3,213	3,223	3,406
Joint Valuation Board	555	555	599
Total Expenditure	10,571	10,461	11,024

CAPITAL EXPENDITURE

Tayside Joint Valuation Board	6	6	5
Total Expenditure	6	6	5

COST PROFILE JOINT ARRANGEMENTS

Revenue	1998/99 Budget £'000	1998/99 Actual £'000	1999/00 Budget £'000
Net Expenditure			
Tayside Contracts	(196)	(679)	(196)
Total Expenditure	(196)	(679)	(196)

“The figures show
THE STEADY INCREASE
in numbers employed.”

The tables on this page show the make-up of our workforce of 4527 in 15 departments. The figures show the steady increase in numbers employed, up almost 200 in three years since the authority came into being, or + 4%. The increase was 108 in the last year, or +2.4%. These increases mainly reflect the Government's initiatives in Education, where the bulk of the increases have occurred.

The figures shown represent the Council's return as at 31 December, 1998, for national staffing statistics. The number of staff varies throughout the year, with more temporary staff generally employed during the spring/summer months when there is greater need.

The overall changes encompass a number of variations over departments. This year there is a considerable increase in the Personnel and Chief Executive's departments where the transfer of economic development and training staff from Planning and Transport increased the numbers, although the staff numbers in both these central support departments is relatively small! Consequently Planning & Transport shows a fall of 40 (38% down) on the previous year.

We also show the break-down of full and part-time staff. This indicates that the increase in Educational staff has come mainly in part-time employment with an increase of some 128 (47.0%) over the years, although full-time staff have also increased, up by 50, (4.7%).

THE WORKFORCE PICTURE

STAFF EMPLOYED PER DEPARTMENT

ANGUS	Male 1998/99	Male 1997/98	Male 1996/97	Female 1998/99	Female 1997/98	Female 1996/97	Total 1998/99	Total 1997/98	Total 1996/97
CHIEF EXECUTIVE'S	17	8	8	20	12	11	37	20	19
CONTRACT SERVICES	284	290	290	256	248	270	540	538	560
CULTURAL SERVICES	27	27	27	82	83	76	109	110	103
EDUCATION	481	477	478	1562	1446	1375	2043	1923	1853
ENVIRONMENTAL & CONSUMER PROTECTION	31	28	28	18	18	19	49	46	47
FINANCE	42	44	36	98	94	85	140	138	121
HOUSING	36	36	33	147	86	80	183	122	113
INFORMATION TECHNOLOGY	27	26	24	10	10	10	37	36	34
LAW & ADMINISTRATION	20	21	19	59	55	52	79	76	71
PERSONNEL	18	8	12	28	14	12	46	22	24
PLANNING	36	57	58	27	46	42	63	103	100
PROPERTY SERVICES	67	63	65	26	21	22	93	84	87
RECREATION SERVICES	37	35	33	13	13	14	50	48	47
ROADS	53	58	56	10	12	9	63	70	65
SOCIAL WORKS	114	125	118	881	958	974	995	1083	1092
TOTAL	1290	1303	1285	3237	3116	3051	4527	4419	4336

FULL AND PART-TIME STAFF

STAFF	Full time staff 1998/99	Part time staff 1998/99	Total staff 1998/99	Full time staff 1997/98	Part time staff 1997/98	Total staff 1997/98	Full time staff 1996/97	Part time staff 1996/97	Total staff 1996/97
TEACHERS	1099	271	1370	1040	251	1291	1049	143	1192
MANUAL WORKERS	327	731	1058	339	757	1096	788	335	1123
OFFICERS	1418	681	2099	1414	618	2032	1391	630	2021
TOTAL	2844	1683	4527	2793	1626	4419	3228	1108	4336



Listening to the public

HOW THE MONEY WAS SPENT

TABLE 1

HOW THE MONEY WAS SPENT BY SERVICE - REVENUE	GROSS EXPENDITURE 1998/99 £'000	% 1998/99	GROSS EXPENDITURE 1997/98 £'000	% 1997/98
EDUCATION	60,161	31.0	57,112	30.8
SOCIAL WORK	29,130	15.0	27,439	14.8
ROADS	10,564	5.4	10,676	5.8
PLANNING & TRANSPORT	3,411	1.8	3,218	1.7
ECONOMIC DEVELOPMENT	1,607	0.8	1,249	0.7
ENVIRONMENTAL & CONSUMER PROTECTION	8,561	4.4	8,220	4.4
RECREATION SERVICES	7,711	4.0	7,237	3.9
CULTURAL SERVICES	3,036	1.6	2,844	1.5
HOUSING REVENUE ACCOUNT	15,672	8.1	15,512	8.4
OTHER HOUSING	16,455	8.5	13,881	7.5
MISCELLANEOUS SERVICES	15,021	7.7	15,891	8.6
CONTRACT SERVICES	10,265	5.3	9,945	5.4
JOINT BODIES	10,514	5.4	10,102	5.5
REVENUE COST OF COLLECTION	2,063	1.1	1,891	1.0
TOTAL	194,171	100.0	185,217	100.0

TABLE 2

HOW THE MONEY WAS SPENT TYPE OF EXPENDITURE	£'000	%	£'000	%
STAFF COSTS	78,538	40.4	73,932	39.9
RUNNING COSTS	42,075	21.7	42,726	23.1
CAPITAL FINANCE CHARGES	20,356	10.5	18,386	9.9
THIRD PARTY COSTS	53,202	27.4	50,173	27.1
TOTAL	194,171	100.0	185,217	100.0

TABLE 3

WHERE THE MONEY CAME FROM	£'000	%	£'000	%
SPECIFIC GRANTS	993	0.5	729	0.4
HOUSE RENTS	14,516	7.5	13,694	7.4
CUSTOMER & CLIENTS	54,498	28.1	50,036	27.0
NON-DOMESTIC RATES INCOME	30,061	15.5	28,901	15.6
COUNCIL TAX	26,261	13.5	25,038	13.5
COMMUNITY CHARGE	405	0.2	947	0.5
REVENUE SUPPORT GRANT	67,398	34.7	65,547	35.4
SPEND TO SAVE GRANTS	39	0.0	206	0.1
CONTRIBUTION FROM BALANCES	0	0.0	119	0.1
TOTAL	194,171	100.0	185,217	100.0

TABLE 4

CAPITAL EXPENDITURE ON SERVICES	1998/99 £'000	1997/98 £'000
EDUCATION	2,926	1,904
SOCIAL WORK	312	329
ROADS	3,206	3,270
CULTURAL SERVICES	1	60
ENVIRONMENTAL AND CONSUMER PROTECTION	613	733
PLANNING & TRANSPORT	310	698
ECONOMIC DEVELOPMENT	2,094	1,479
RECREATION SERVICES	209	186
CENTRAL SUPPORT/OTHER SERVICES	744	2,292
HOUSING:- Housing Revenue Account	6,314	8,122
Improvement Grants	400	853
Advances:- Council House Purchases	31	60
Total	17,160	19,986

TABLE 5

EXPENDITURE ANALYSED	1998/99 £'000	1997/98 £'000
SITE AND BUILDING ACQUISITION	382	509
WORKS & SITE SERVICING	14,019	15,351
PROFESSIONAL FEES	1,587	2,038
VEHICLES & PLANT	553	1,160
MISCELLANEOUS	188	15
IMPROVEMENT GRANTS	400	853
ADVANCES	31	60
TOTAL	17,160	19,986

TABLE 6

SOURCE OF FINANCE	1998/99 £'000	1997/98 £'000
SALE OF ASSETS	1,356	2,341
GRANTS	1,327	1,303
OTHER INCOME	362	196
CONTRIBUTION FROM REVENUE	6,935	6,493
ADVANCES FROM LOAN FUND	7,180	9,653
TOTAL	17,160	19,986

“The emphasis on
EDUCATIONAL SPENDING CONTINUES.”

The Council's gross expenditure rose again during 1998/1999. The gross expenditure on both services (revenue) and assets (capital) went up to £211 million, compared to £205 million in the previous year, an increase of some £6 million or 2.9%.

The emphasis on educational spending is reflected in both revenue and capital spending. Service expenditure increased from £57.1 million to £60.1 million, up some 5% on the previous year. Capital spending rose from £1.9 million to £2.9 million.

As last year Social Work was the service with the second largest share of expenditure. Some £29.1 million was spent on services compared with £27.4 million in 1997/1998. Capital spending on Social Work projects, however, was only some £312,000 compared with £329,000 in the previous year.

The other major “people” service is housing. Again the expenditure on Council house services continued to rise, despite the steady sale of houses to sitting tenants. On the Housing Revenue account expenditure on services was £15.6 million in the year against £15.5 million in 1997/1998. Other Housing, (mainly Housing Benefit payments) rose steeply from £13.8 million in 1997/1998 to £16.4 million, some 16% up.

In terms of infrastructural services, Roads was again the biggest spender with some £10.5 million. This was substantially down on the previous year's spend of £10.7 million in terms of revenue, although the capital programme continued at the same level, £3.2 million in both years.

Environmental & Consumer Protection also showed a slight increase, up from £8.2 to £8.5 million on revenue although down from £0.7 to £0.6 million on capital.

TYPE OF SPENDING

Under Revenue the major spend was again on Staffing, some £78.5 million against £73.9 in the previous year, or up from 39.9% of expenditure to 40.4%. Third party costs (payments to contractors etc.) rose from £50.1 million to £53.3 million. Running costs, expenditure on heating, lighting etc., fell by over £0.6 million, from £42.7 million in 1997/1998 to slightly over £42 million in 1998/1999.

Under Capital spend, Housing was the largest spender, even though they showed a substantial fall from £8.1 million to £6.3 million in 1998/1999.

WHERE THE MONEY CAME FROM

Once again Government grant is the largest single source of revenue, although the proportion fell slightly from the previous year. Government Revenue Support Grant was some £67.3 million, 34.7% against £65.5 million, 35.4% in the previous year. The next biggest source of income was from paying customers and clients, £54.4 million, or 28.1% against £50.0 million or 27.0% in 1997/1998.

Council house rents income rose to £14.5 million from £13.6 in the previous year, or in proportional terms from 7.4% to 7.5%.

In terms of capital funding, the major source was once again the Council's Loans fund at some £7.1 million, although this was substantially down on the previous year's £9.6 million.



Improved capital asset - Letham School extension



Investment in housing development continues at Strathairlie redevelopment, Arbroath

DIRECTOR'S REPORT



The Accounts of Angus Council are set out in Statements 2 to 14 on pages 42 to 67. They incorporate the information required by the Code of Practice on Local Authority Accounting in Great Britain - A Statement of Recommended Practice. The statements are intended to present fairly the finances of the Council during the year to 31st March 1999 and are supported by various notes.

The Accounts identify two major categories of expenditure - revenue spending covering operational expenditure and capital spending covering costs of acquisition, construction and improvement of assets. This report draws together all the figures and provides an explanation of the financial performance of the Council during 1998/99.

ACCOUNTING PRINCIPLES

The Statement of Main Accounting Principles sets out the basis upon which the Financial Statements have been prepared and explains the accounting treatment. The Council has adopted the accounting practices recommended by the Chartered Institute of Public Finance and Accountancy and the Local Authorities (Scotland) Accounts Advisory Committee. There have been no major changes in accounting practices in 1998/99.

STATEMENTS

In accordance with the Accounting Code of Practice (ACOP) the Council produces various Statements. A brief description of the purpose of each Statement is shown on the Statement concerned. The Council operates under two main funds - the General Fund and the Housing Revenue Account. The Consolidated Revenue Account Statement relates to the General Fund and summarises gross expenditure and income and goes on to show how the net expenditure was financed. The Housing Revenue Account Statement relates to the Housing Revenue Account. The Consolidated Balance Sheet provides the snapshot of the Council's assets and liabilities as at 31st March, 1999. The DSO, Council Tax Income and NDR Income Statements provide further detail behind relevant figures in the Consolidated Revenue Account. The Statement of Reserves sets out movements in the Reserves and the Cash Flow Statement reconciles cash inflows and outflows in terms of reserve accounts movements and other Balance Sheet items.

REVIEW OF THE YEAR

Angus Council has completed the year within the statutory revenue and capital limits set by the Secretary of State. The net operating expenditure of the Council was £118.8m, £2.2m less than the approved estimate of £121m.

REVENUE BUDGET PERFORMANCE – GENERAL FUND

The General Fund (see Consolidated Revenue Account Statement 2, pages 42-45) finances Council services funded by Government Grants and local taxpayers. The fund finished the year with an underspend of £1.5m. There were no material overspends on departmental controllable budgets.

In a financial climate where tight budgetary control is essential, the results on the General Fund are encouraging. Miscellaneous Services benefited from lower than expected debt interest charges and from prior year adjustments in relation to Tayside Regional Council disaggregation and also Tayside Contracts' operations.

GENERAL FUND ACCOUNT – REVENUE BALANCE

The General Fund balance at the end of the year was £6.3m, significantly higher than the anticipated £2.3m. The reasons for the increase include the underspend of £1.5m on general fund services above, a higher than expected surplus balance from 1997/98 initially estimated at £0.6m but actually a surplus of £4.07m and additional Aggregate External Finance of £0.6m. This was offset by additional contributions to special funds during the year (£1.2m) and Devolved School Management expenditure (£0.3m).

REVENUE BUDGET PERFORMANCE – HOUSING REVENUE ACCOUNT

The Housing Revenue Account (see Statement 3 page 46) deals with Council house management transactions. It ended the year with a deficit of £0.3m compared with a budgeted deficit of £0.9m, occasioned mainly by a saving on debt interest charges. The actual deficit reduced the revenue balance at 1st April, 1998 of £2.0m to £1.7m at the end of the year.

DIRECT SERVICES ORGANISATION

Angus Contracts, the Council's Direct Services Organisation (see Statement 4 page 47) carried out contracts covering six main activities, the bulk of which have been the subject of compulsory competitive tendering (CCT). Total expenditure was £10.265m against a total turnover of £10.343m, with the surplus of £0.078m transferred to the General Fund. All defined activities met the prescribed financial targets.

Tayside Contracts which operate under a joint arrangement between Angus, Dundee and Perth & Kinross Councils contributed an estimated operating surplus of £0.296m for 1998/99. This is on a prudent basis as Tayside Contracts accounts for 1998/99 had not been completed at the balance sheet date. Adjustments have been made to the surplus figures already taken into account for 1996/97 and 1997/98 as at 31st March, 1998. These adjustments have been shown as Prior Year adjustments.

CAPITAL BUDGET PERFORMANCE

The Council invested £17m in its General Services and Housing Capital programmes. This was some £4m less than the budget of £21m (see Statement 10 pages 59-61) and was mainly due to Economic Development, Roads and Social Work projects. The service cost profiles in the main report give further detail.

CAPITAL EXPENDITURE

Capital expenditure is mainly controlled through the allocation of capital consents by the Secretary of State, although the Council has flexibility to finance part of their programme through contributions from the Revenue Account. The Council completed the year without exceeding the capital expenditure limits set by the Secretary of State.

The gross capital expenditure of £17m consisted mainly of expenditure on improvements on the housing stock and roads, including substantial costs on the A92 PFI project. The capital expenditure was funded through borrowing (42%), sale of assets (8%) contribution from revenue (40%) with the remainder (10%) being met from grants received.

Borrowing increases overall indebtedness and consequently the level of principal repayments and loan interest charged to revenue accounts each year. Capital expenditure which is financed from current revenue is charged direct to the revenue account. This increases total net expenditure in a particular year and does not increase overall indebtedness. The Council uses these methods of funding capital expenditure to optimise both its long and short term capital financing objectives.

The Council has several sources of borrowing to fund capital expenditure, the most significant of which is the Public Works Loan Board.

YEAR 2000K (Y2K)

Throughout the year, extensive preparations to avoid disruption to service delivery as a result of the so-called Millennium Bug have been undertaken by all departments of the Council and particularly by the Department of Information Technology. In addition to reviewing and where necessary amending critical IT systems, the Council has also undertaken a successful replacement of Council Tax, Integrated Council Tax and Housing Benefit administration and Rent Accounting systems. The Council has taken steps to ensure that Y2K problems will be minimal and contingency plans will be in place should any unforeseen problems arise. Where expenditure on capital items has been incurred then these have either been capitalised or charged to Renewal and Repairs Fund. Expenditure other than this has been charged to Revenue. It is difficult to quantify the level of expenditure involved given that some Y2K problems have been addressed as part of ongoing development.

EURO

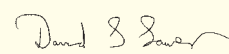
The Council started considering the introduction of the Euro and participated in COSLA Working Groups and established an internal Euro Group. There was no significant expenditure in the year although it is worth noting that the financial package the Council uses will be Euro ready shortly.

AUDIT

The accounts have been audited and the Auditor's certificate is on page 68.

ACKNOWLEDGEMENT

The production of the Annual Accounts is very much a team effort and the support of colleagues in producing this year's publication in accordance with the statutory timetable is gratefully acknowledged. The achievement of producing the Accounts by 30th June, 1999 has only been possible with hard work from all staff involved.



David S Sawers
Director of Finance



ACCOUNTING POLICIES

PRINCIPLES ADOPTED IN COMPILING ACCOUNTS

GENERAL The accounts have been prepared in accordance with the Code of Practice on Local Authority Accounting in Great Britain – A Statement of Recommended Practice (SORP) issued by the Chartered Institute of Public Finance and Accountancy (CIPFA) and the Local Authority (Scotland) Accounts Advisory Committee (LA(S)AAC). Attention is however drawn to the treatment of Corporate Management as indicated below.

The Accounts are intended to present the financial position of the Council and have been prepared in accordance with the basic accounting concepts of matching, consistency, prudence, materiality and substance over form.

CAPITAL TRANSACTIONS Capital transactions have been recorded on an accruals basis and relate to increases in the value of assets which will yield benefits to the authority for periods of more than one year.

General Fund Services are charged for the use of assets no matter how financed and this charge includes a provision for depreciation where appropriate and a notional interest charge. A 6% interest rate was applied to all current value assets and 6.75% for all assets valued at historic cost. The amount of capital expenditure financed from revenue has been charged to the Appropriation Account as has the provision for the repayment of debt to the extent that this is not covered by Depreciation. Interest has been charged to the Asset Management Revenue Account, and the account has been credited with the charges for use of assets.

In the case of the Housing Revenue Account the principal, interest and expense elements of debt charges have been charged direct to the Housing Revenue Account as has the amount of capital expenditure financed from Capital Financed from Revenue.

Deferred Charges which are deemed not to represent a continuing direct benefit to the authority are written off in the year they are incurred.

DEPRECIATION Provision has been made for depreciation on infrastructure assets, vehicles and equipment. Depreciation is not charged in the year of acquisition but thereafter the straight line method of depreciation is applied.

LEASING Estimates of the undischarged leasing obligations on operating and finance leases are recorded in notes to the Consolidated Revenue Account and Consolidated Balance Sheet.

REVENUE TRANSACTIONS Revenue Transactions have been recorded on an income and expenditure basis. Provision has been made on an actual or estimated basis for all debtors and creditors as at 31st March, 1999.

BAD AND DOUBTFUL DEBTS Amounts owed to the Council have been reviewed and provision has been made for possible bad or doubtful debts.

FIXED ASSETS - COMMON GOOD Heritable property has been recorded at the values supplied by the District Valuer at 1st April, 1989 with the exception of feu duties which have been valued in terms of Section 5(4) of the Land Tenure Reform (Scotland) Act 1974.

FIXED ASSETS - OTHER SERVICES The value of assets (excluding council houses) is as largely determined by the former authorities. The values were in the main established in 1994/95 by, in the case of assets from Angus District Council, the District Valuer and Graham and Sibbald, an independent firm of professional valuers and in the case of Dundee District Council and Tayside Regional Council, by in-house professionally qualified valuers.

Council houses have been valued by reference to benchmark valuations available under Right-to-Buy legislation with suitable account being taken of estimated discounts available to tenants.

INVESTMENTS	All investments have been recorded in the accounts at market value.
STOCKS AND STORES	Stocks and Stores held by the Council are recorded at the lower of cost and net realisable value.
SUBSTANTIAL RESERVES	Details of Reserve Funds and accounts are shown in the Notes to the Consolidated Balance Sheet at Statement 7. The two capital reserves arising from the system of capital accounting are the Fixed Asset Restatement Reserve and the Capital Financing Reserve. The former of these represents the balance of surpluses and deficits arising from the revaluation of assets, and the latter relates to amounts set aside from revenue and capital receipts applied to finance capital expenditure together with amounts repaid to the loans fund.
REDEMPTION OF DEBT	Angus Council has adopted a Policy of making provision for redemption of debt on the basis of the annuity method of debt repayment by reference to the appropriate repayment period. The premium incurred in 1993/94 through debt rescheduling is being charged to revenue over the period of the replacement loans.
LOANS FUND INTEREST	Interest has been calculated and allocated to the Revenue Account in accordance with the Local Authority (Scotland) Advisory Committee Guidance Note No. 2.
PENSION COSTS	The pension costs that are charged to the Council's accounts in respect of its employees are equal to the contributions paid to the funded pension scheme for these employees. Further costs arise in respect of certain pensions paid to retired employees on an unfunded basis. These costs have been determined in accordance with relevant Government regulations. The amounts which the Council paid are shown by way of a note to the Consolidated Revenue Account and these amounts were equal to the liabilities for the year.
GOVERNMENT GRANTS	Grants and subsidies have been credited to the appropriate revenue and capital accounts and accruals have been made for balances known to be receivable for the period to 31st March, 1999.
ALLOCATION OF CENTRAL SUPPORT COSTS	Central Support Costs are fully allocated. The allocation to the capital account has been done on the basis of actual time spent by relevant staff on the various capital projects. Allocations to revenue accounts have been done on the basis of staff time allocations as returned by the various departments. The overheads of Administrative Buildings have been allocated on the basis of floor area occupied.
CORPORATE MANAGEMENT	The cost of Corporate Management, as defined in CIPFA's Statement on Accounting for Overheads in Local Authorities, has been charged to both the Housing Revenue Account and the General Fund and not just General Fund as recommended by the Code of Practice.
COVENANT SCHEME	The Scheme enables the Council to spread the cost of providing assets over a period of years. Annual covenant repayments are made to the financial institutes concerned and are charged against the capital programme in the year in which they are made.
COMPARATIVE FIGURES	Figures for 1997/98 are shown as appropriate for the purpose of comparison.

CONSOLIDATED REVENUE ACCOUNT

FOR THE YEAR ENDED 31ST MARCH 1999

PURPOSE This statement sets out the details of the costs of the functions for which the Council is responsible. It also shows how the net cost has been financed from General Government Grants and from Local Taxpayers. It thus demonstrates the effectiveness of the Council Tax and Rent Fixing exercises which were undertaken prior to the commencement of the financial year.

The statement does not include the Charitable Funds and Common Good : these are shown in Statements 12 and 13.

CONSOLIDATED REVENUE ACCOUNT FOR YEAR ENDED 31ST MARCH, 1999

EXPENDITURE	1998/99 – Actual		1998/99 Budget		1997/98 Actual	1998/99 Net Cost
	Gross Expend. £'000	Income £'000	Net Expend. £'000	Net Exp. £'000	Net Exp. £'000	per Head of Pop'n. £
Education	60,161	3,601	56,560	56,052	54,348	513
Social Work	29,130	6,313	22,817	23,049	22,071	207
Roads	10,564	1,227	9,337	9,462	9,587	85
Cultural Services	3,036	342	2,694	2,649	2,544	24
Environmental & Consumer Protection	8,561	2,556	6,005	5,878	5,711	54
Planning & Transport	3,411	1,111	2,300	2,530	2,111	21
Economic Development	1,607	559	1,048	1,025	723	10
Recreation Services	7,711	1,225	6,486	6,482	6,146	59
Misc Services	11,022	12,266	(1,244)	(601)	(2,715)	(11)
Other Housing	16,455	15,129	1,326	1,453	1,855	12
Joint Boards	10,514	53	10,461	10,571	10,102	95
Finance Revenues	2,063	435	1,628	1,542	1,556	15
Training Services	822	502	320	398	371	3
NET COST OF GENERAL FUND SERVICE	165,057	45,319	119,738	120,490	114,410	1,087
Housing Revenue Account - (Surplus)/Deficit	15,672	15,363	309	946	1,100	3
NET COST OF GENERAL FUND SERVICES AND HOUSING REVENUE ACCOUNT	180,729	60,682	120,047	121,436	115,510	1,090
Angus Contract Services – Surplus			(78)	(200)	(252)	(1)
Tayside Contracts – Share of Surplus			(296)	(196)	(210)	(3)
Prior Year Adjustment			(865)	0	(23)	(8)
NET OPERATING EXPENDITURE			118,808	121,040	115,025	1,078
Deduct Housing Revenue Account, result shown above			(309)	(946)	(1,100)	(3)
Add Appropriation Account			627	525	1,149	6
Add Contributions to -						
– Renewal and Repairs Fund			600	600	4,200	5
– Capital Fund			1,850	600	400	17
– General Bad Debts Provision			(54)	0	(93)	0
– Insurance Fund			100	100	100	1
Amount to be met from Government Grant and Local Taxpayers			121,622	121,919	119,681	1,104

	Amount to be met from Government Grant and Local Taxpayers (Cont'd)	121,622	121,919	119,681	1,104
INCOME	Aggregate External Finance	67,398	66,825	65,547	611
	Community Charge	405	440	947	4
	National Non-Domestic Rate Pool	30,141	30,141	28,856	273
	Non-Domestic Rate Income – Prior Years	(80)	0	45	(1)
	Council Tax	26,261	26,213	25,038	238
	Spend to Save Grant	39	0	206	0
	AMOUNT RECEIVED FROM GOVERNMENT GRANT AND LOCAL TAXPAYERS	124,164	123,619	120,639	1,125
(SURPLUS) /DEFICIT	(SURPLUS)/DEFICIT FOR YEAR DEVOLVED SCHOOL MANAGEMENT EXPENDITURE	(2,542)	(1,700)	(958)	(21)
		290	0	(228)	3
	BALANCE AT START OF YEAR	(2,252)	(1,700)	(1,186)	(18)
	BALANCE AT END OF YEAR	(4,066)	(600)	(2,880)	(37)
		(6,318)	(2,300)	(4,066)	(55)

notes

1. LEASE COMMITMENTS

Various non-cancellable operating leases and two finance lease rentals paid to lessors throughout the year were £358,158, £46,848, and £43,909 respectively. The outstanding undischarged commitments payable under non-cancellable operating leases are £4,400,932 represented by vehicle operating lease commitments of £464,674 and other lease commitments of £3,936,258. However, £642,379 of this is subject to future Retail Price Index movements.

2. SECTION 83 EXPENDITURE

The Local Government (Scotland) Act 1973 Section 83 (as amended by S.164 of the Local Government (Scotland) Act 1994) enables the Council to spend around £421k on projects for which they have no other specific legal power. This is the equivalent of £3.80 per head of population. Expenditure in 1998/99 was £4.7k and was in respect of Civic Ceremonies etc.

3. PUBLICITY EXPENDITURE

Section 5(1) of the The Local Government Act 1986 requires certain expenditure on publicity to be separately accounted for. During 1998/99 expenditure was £186k.

4. PENSIONS (NON-TEACHERS)

In respect of its non-teaching employees the Council, in 1998/99, paid an employer's contribution of £3,112,537 representing 9.32% of employees' pensionable pay into the Dundee City Council Pension Fund. This fund provides members with defined benefits related to pay and service.

The employer's contribution rate is determined by the Fund's Actuary based on triennial actuarial valuations. The last valuation was undertaken at 31st March, 1996 with consequent changes to the employer's contribution rate as from 1st April, 1997.

Under Pension Regulations, contribution rates are set to meet 100% of the overall liabilities of the Fund, but at any given time the Pension Fund is likely to be in surplus or deficit and employer's contributions in any one financial year will accordingly be more adequate or inadequate. Since the actuarial valuation in March 1996 was done and in view of national Budget decisions on Advanced Corporation Tax the Fund has been re-assessed, the result being an increase in the employer's contribution for the following three years. Accordingly, the contributions paid in 1998/99 reflected fully the liabilities for the year.

In addition, the Council is responsible for all pension payments relating to added years' benefits which it has awarded, together with the related increases. In 1998/99 these amounted to £471,527 representing 1.41% of pensionable pay.

CONSOLIDATED REVENUE ACCOUNT (CONTINUED)

FOR THE YEAR ENDED 31ST MARCH 1999

5. PENSIONS (TEACHERS) In respect of the Teachers' Pension Scheme administered by the Scottish Office, the employer's rate of contribution was 6.9%. The amount paid over in respect of employer's contributions was £1,854,115. A sum of £194,096 was incurred in respect of added years' payments.

6. 1998/99 BUDGET The 1998/99 net budget shown in the above statement has been changed from the published budget to reflect capital charges calculated under capital accounting arrangements. A comparison of the net actual figures with the revenue budget figures above, reveals variances, but in the main these relate to central support charge allocations outwith the control of service departments. The variances in the Central Support Charges themselves are all within the overall budget for such charges. Generally, the discipline of working within cash limited budgets has been maintained.

7. ASSET MANAGEMENT REVENUE ACCOUNT Under the capital accounting arrangements an Asset Management Revenue Account is maintained. This account is credited with finance charges based on the value attributed to assets. It is charged with the amount financed from Revenue (Capital Financed from Current Revenue) and also with the allocation of debt interest from the Loans Pool.

The credit balance on the Account at 31st March, 1999 was £5,182k and this sum is included within the Miscellaneous Services above.

The transactions within the account are :-	£'000	£'000
Capital Charges		(13,694)
Less :-		
Depreciation	2,752	
Interest etc	5,760	8,512
		<u>(5,182)</u>

8. APPROPRIATION ACCOUNT	The transactions making up the balance on the Appropriation Account are :-		
	1998/99	1998/99	1997/98
	£'000	£'000	£'000
Capital Financed from Current Revenue		3,151	1,768
Debt Repayment	2,592		2,533
Less Capital Fund Contribution	(1,474)	1,118	0
Less :-			
Depreciation Charge	(2,752)		(2,299)
Deferred Charges written off	(889)	(3,641)	(853)
		<u>628</u>	1,149

9. TAYSIDE CONTRACTS The amount included as the Council's share of the surplus is a prudent estimate of the sums due. Attention is drawn to the Prior Year Adjustment note below.

10. CORPORATE MANAGEMENT Corporate Management costs of £1,593k (net of £250k charged to the Housing Revenue Account) are included in Miscellaneous Services.

11. LOCAL AUTHORITIES (GOODS AND SERVICES) ACT 1970 Councils must keep separate account of agreements entered into under this legislation. Expenditure incurred during 1998/99 totalled £321k whilst income received amounted to £301k.

12. PRIOR YEAR ADJUSTMENT	The Prior Year adjustment figure of (£865k) relates to :-	£'000
	Tayside Regional Council disaggregation adjustments	(189)
	Share of Disabled Rates Relief and Enterprise Zone Grant	(290)
	Adjustment to Tayside Contracts surpluses for 1996/97 and 1997/98	(382)
	Other	(4)
		<hr/> (865) <hr/>

These figures are in respect of the following:

£189k – Net change in revenue reserves disaggregated to Angus Council.

£290k – Angus Council share of Disabled Rates Relief and Enterprise Zone Grant due to Tayside Regional Council not included in the disaggregation settlement.

£290k – Adjustments to surpluses accrued in previous years, owing to Tayside Contract's 1996/97 accounts now being completely audited and 1997/98 accounts nearing completion.

13. MEMBERS' ALLOWANCES AND OFFICERS' EMOLUMENTS	The totals of members' allowances paid in the year was £384,901.
	The number of employees whose remuneration was £40,000 or more in bands of £10,000 were:

Remuneration Band	Number of Employees
£40,000 - £49,999	24
£50,000 - £59,999	7
£60,000 - £69,999	4
£70,000 - £79,999	1

HOUSING REVENUE ACCOUNT

PURPOSE This statement indicates how much the Council spent in fulfilling its statutory requirements to provide, improve and manage housing to suit housing needs.

	1998/99 Actual £'000	1998/99 Budget £'000	Actual 1997/98 £'000	1998/99 Cost per House £
EXPENDITURE				
Repairs and Maintenance	4,781	4,724	3,469	462
Supervision and Management	3,397	3,454	3,392	328
Capital Financing Charges	7,462	7,928	8,633	721
Bad Debts and Bad Debt Provision	32	0	18	3
TOTAL EXPENDITURE	15,672	16,106	15,512	1,514
INCOME				
Rent paid by Tenants	8,139	8,412	7,595	786
Rent Rebates	6,377	6,100	6,099	616
GROSS RENT INCOME FROM DWELLINGS	14,516	14,512	13,694	1,402
Other Rental Income	250	265	237	24
Interest on Revenue Balances	351	250	403	34
Other Income	176	133	78	17
Housing Support Grant	70	0	0	7
TOTAL INCOME	15,363	15,160	14,412	1,484
(SURPLUS)/DEFICIT				
(Surplus)/Deficit for Year	309	946	1,100	30
Balance at Start of Year	(2,006)	(2,006)	(3,106)	(194)
Balance at End of Year	(1,697)	(1,060)	(2,006)	(164)

notes

1. GROSS RENT INCOME This is the total rent income for the year after allowance is made for voids of £135,044. Average annual rents charged were £26.96 per week.

2. HOUSING STOCK The Council was responsible for managing an average of 10,356 houses during the year.

The stock relating to the Housing Revenue Account was as follows :-

	1998/99	1997/98
Cottage Type	42%	42.60%
Flats/Maisonettes	58%	57.40%
Stock changes can be summarised as follows :-		
Stock at 1st April	10,445	10,743
Add - New Build	79	8
Conversions	2	4
Less - Right to Buy Sales	207	282
Rent to Mortgage Disposals	0	0
Empty Pending Demolition	84	29
Stock at 31st March	10,235	10,444

3. RENT ARREARS Average rent arrears per house at 31st March, 1999 were £17.16. Rent arrears at 31st March 1999 were 1.19% of gross rent income. Arrears at 31st March 1999 were £175,588.

4. RENT REBATES At any given time there are approximately 5,203 tenants in receipt of housing benefit which is equivalent to 50.2% of the total number of Council tenants.

PURPOSE The Council is statutorily required to account for services undertaken by its Direct Services Organisation. The services provided by Angus Contracts, the Councils directly controlled DSO are accounted for below. The services which are provided by Angus Contracts have been the subject of either compulsory competitive tendering or best value comparisons. Tayside Contracts which operates under a joint arrangement between Angus, Dundee and Perth and Kinross Councils delivers catering, cleaning, vehicle maintenance and road maintenance services to the Council.

	Vehicle Maint.	Refuse Coll.	Defined Activities		Ground Maint.	Leisure Manage.	Non Defined/ Non CCT Activities	TOTAL
	1998/99 £'000	1998/99 £'000	1998/99 £'000	1998/99 £'000	1998/99 £'000	1998/99 £'000	1998/99 £'000	1998/99 £'000
EXPENDITURE								
Total Expenditure	600	1,423	726	312	1,899	1,783	3,522	10,265
TURNOVER								
Total Turnover	626	1,536	791	372	1,920	1,894	3,204	10,343
CONTRIBUTION TO GENERAL FUND 1998/99	(26)	(113)	(65)	(60)	(21)	(111)	318	(78)

notes

1. CAPITAL CHARGES

Under capital accounting arrangements users of assets are charged for the use of those assets no matter how financed. Included in the expenditure figures above are capital charges of some £102k relating to assets previously financed in full from DSO revenue accounts prior to surpluses being declared. This should be borne in mind when considering the results of the year.

2. CONTRACT COMMENCEMENT DATES

All contracts were in place for the whole of the financial year.

3. PRESCRIBED FINANCIAL OBJECTIVE

In terms of the Local Government Act 1988, each of the above-noted DSO activities (subject to Compulsory Competitive Tendering) is required to achieve the Prescribed Financial Objective of breaking even after taking into account capital charges. These charges include a capital financing charge of 6% of the value of fixed assets used where appropriate and a financing charge of 6% on stock balances held for the DSO. Given that surpluses have been achieved for all CCT activities the Prescribed Financial Objective has been met.

4. DSO ACCOUNTS

The detailed accounts for the DSO are contained in a separate published Abstract of Accounts available from the Finance Department.

5. IMMEDIATE FUTURE PROSPECTS

The new Government's commitment to best value public service is impacting on service delivery and it has been decided that Contract Services will, along with all the other Council Services, be subject to a full service review over the next five years to ensure Best Value is being achieved.



COUNCIL TAX INCOME ACCOUNT

	1998/99 £'000	1997/98 £'000
Gross Charge	30,823	29,301
Deduct – Exemptions	(1,029)	(1,077)
Disabled Relief	(22)	(17)
Discounts	(2,767)	(2,527)
Net Council Tax	27,005	25,680
Deduct – Rebates	(3,447)	(3,389)
less: Government Grants	3,267	3,200
Transitional Relief Scheme	(16)	0
Other Items	(1)	4
MOD Properties	(125)	(130)
Contribution Received	125	103
Provision for Bad Debts	(727)	(619)
Loss on benefits to be transferred to Miscellaneous Services	180	189
TOTAL COUNCIL TAX INCOME	26,261	25,038

notes

1. COUNCIL TAX INCOME

The 1998/99 financial year is the sixth year of operation of the Council Tax which replaced the Community Charge. The Council Tax charge is based on the value of a domestic property together with a personal element which takes into account the number and circumstances of the occupants of the property.

Each property is placed in one of eight valuation bands (A-H) in accordance with their value as at 1st April, 1998. The Council Tax Charge levied for each property is calculated in proportion to the Council Tax Charge for a Band D property by applying fractions. A discount of 25% on the Council Tax charge is made where there are fewer than two residents of a property. Discounts of 50% are made for unoccupied property. Persons who are in detention, students, mentally handicapped, etc, are disregarded for Council Tax purposes. Reductions in Council Tax payable are also available for people with disabilities.

The valuation bands and the fractions used in calculating the Council Tax payable for each valuation band are set out below.

Valuation Band	Property Valuation Range	Fraction of Band D
A	£0 – £27,000	6/9
B	£27,001 – £35,000	7/9
C	£35,001 – £45,000	8/9
D	£45,001 – £58,000	9/9
E	£58,001 – £80,000	11/9
F	£80,001 – £106,000	13/9
G	£106,001 – £212,000	15/9
H	Over £212,000	18/9

2. CALCULATION OF THE
COUNCIL TAX CHARGE
BASE 1998/99

Council Tax Band	Valuation Band								TOTAL
	A	B	C	D	E	F	G	H	
Total Number of Properties	15,543	12,075	6,272	6,936	5,482	1,725	842	139	49,014
Less Exemptions/Deductions	823	373	201	97	48	23	16	20	1,601
Less Adjustment for Single Discount	2,082	878	415	354	200	44	21	3	3,997
Less Adjustment for Double Discount	258	131	100	54	42	18	14	8	625
Effective Number of Properties	12,380	10,693	5,556	6,431	5,192	1,640	791	108	42,791
Band D Equivalent Factor (Ratio)	(6/9)	(7/9)	(8/9)	(9/9)	(11/9)	(13/9)	(15/9)	(18/9)	
Band D Equivalent Number of Properties	8,253	8,317	4,939	6,431	6,346	2,369	1,318	216	38,189
Less Provision for Non-Collection 4%									1,528
COUNCIL TAX BASE 1998/99 (equivalent to a Council Tax of £709)									36,661

3. COUNCIL TAX
PROPERTIES AND
COUNCIL TAX CHARGES

	Number of Chargeable Properties	Total Council Tax Charge £
A	12,380	472.67
B	10,693	551.44
C	5,556	630.22
D	6,431	709.00
E	5,192	866.56
F	1,640	1,024.11
G	791	1,181.67
H	108	1,418.00
	<u>42,791</u>	

TRANSITIONAL DISTRICT EQUALISATION SCHEME COUNCIL TAX (REDUCTION OF LIABILITY)
(SCOTLAND) REGULATIONS 1996

This scheme operated during 1996/97 and 1997/98 to limit the impact of Council Tax increases as a result of Local Government Reorganisation and resulted in two levels of charge being reported for those years.

This scheme no longer applies and consequently only one overall charge is reported above.

4. ADJUSTMENTS TO
PREVIOUS YEAR'S
COMMUNITY CHARGE
AND COUNCIL TAX

The Council Tax Income Account includes adjustments for prior years which primarily reflect the effort that has been concentrated on maintaining collection levels and results in the inclusion of £208k net income in the total of £26,261k.

As a result of similar efforts on Community Charge collections, income of £405k has been included directly in the Consolidated Revenue Account.

NON-DOMESTIC RATE INCOME ACCOUNT

	1998/99 £'000	1997/98 £'000
Gross Charge	23,686	23,399
Deduct – Rate Rebates	(1,094)	(1,565)
Interest on Overpaid Rates	(14)	(8)
Reliefs, Charities, etc	(2,608)	(2,773)
Relieved on Appeal, etc	(184)	(955)
Provision for Bad Debts	(217)	(452)
NET NON-DOMESTIC RATE INCOME	19,569	17,646
NATIONAL NON-DOMESTIC RATE POOL (NNDRP)		
Contribution to NNDRP	19,569	17,646
Contribution from NNDRP	30,141	28,856
NET CONTRIBUTION FROM NNDRP	10,572	11,210
TOTAL CONTRIBUTION FROM NNDRP	30,141	28,856

notes
**1. NON-DOMESTIC RATE
INCOME/CONTRIBUTION
FROM NON-DOMESTIC
RATE POOL**

As from 1993/94 all Non-Domestic Rate Income collected by local authorities (from non-domestic ratepayers) is paid into a national pool and redistributed to levying authorities (Unitary and Island Councils). The Non-Domestic Rate Income is redistributed from the national pool in proportion to the resident population of each local authority concerned and therefore bears no direct relationship to the amount collected by those authorities.

Legislation was introduced during this time to move towards a single common rate poundage for the whole of the UK. This policy was achieved and is continuing, with a rate poundage of 47.4p being set for 1998/99.

**2. RATEABLE SUBJECTS
AND VALUES**

Non-Domestic Rateable Subjects	1998/99	1997/98
Commercial	3,492	3,441
Industrial	156	173
Public Utilities	5	5
Miscellaneous	1,089	1,080
	4,742	4,699

Non-Domestic Rateable Values	1998/99 £'000	1997/98 £'000
Commercial	21,877	21,752
Industrial	9,047	9,834
Public Utilities	5,873	6,318
Miscellaneous	13,523	13,458
	50,320	51,362

**3. ADJUSTMENTS FOR
YEARS PRIOR TO
INTRODUCTION OF
THE NNDRP**

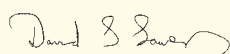
Adjustments to pre pool charge years resulted in an income reduction of £80k to the Consolidated Revenue Account.

CONSOLIDATED
BALANCE SHEET

AS AT 31ST MARCH 1999

PURPOSE The Consolidated Balance Sheet summarises the financial position of the Council at 31st March, 1999, providing a snapshot of the Assets and Liabilities on that date. The statement is prepared on a basis which excludes internal adjustments.

	Note Ref	1998/99 £'000	1997/98 £'000
FIXED ASSETS ETC.			
Gross Capital Assets		356,058	339,553
less Depreciation	1	(7,093)	(4,340)
Written Down Capital Assets		348,965	335,213
Leased Assets	2	496	587
Deferred Charges	1	270	324
TOTAL FIXED ASSETS		349,731	336,124
LONG TERM INVESTMENTS			
Investments	3	407	269
TOTAL LONG TERM INVESTMENTS		407	269
LONG TERM DEBTORS			
Debtors	4	11,845	11,471
TOTAL LONG TERM DEBTORS		11,845	11,471
WORKING CAPITAL			
CURRENT ASSETS			
Investments	5	14,563	12,206
Stocks		270	236
Debtors	4	10,659	12,584
Cash Imprests		34	33
TOTAL CURRENT ASSETS		25,526	25,059
less CURRENT LIABILITIES			
Temporary and other Loans due within one year		8,533	8,086
Bank Overdraft	6	3,258	5,682
Revenue Advances from other Accounts	7	2,564	2,419
Creditors and Accruals	8	17,530	17,615
TOTAL CURRENT LIABILITIES		31,885	33,802
WORKING CAPITAL		(6,359)	(8,743)
LONG AND MEDIUM TERM LOANS			
PWLB	9	92,466	88,214
Other Bonds and Mortgages	9	1,288	1,289
Covenant Scheme – Deferred Liability	9	3,395	3,830
Finance Lease Liability	2	496	587
TOTAL LONG/MEDIUM TERM LOANS		97,645	93,920
TOTAL NET ASSETS		257,979	245,201
RESERVES ETC			
Reserves and Provisions :-			
Capital and Revenue Reserves	10	257,694	244,749
Revenue Provisions	12	135	302
Deferred Capital Receipt	13	150	150
TOTAL RESERVES ETC.		257,979	245,201



David S. Sawers FCCA
DIRECTOR OF FINANCE
30th June 1999

CONSOLIDATED BALANCE SHEET (CONTINUED)

AS AT 31ST MARCH 1999

1. FIXED ASSETS ETC

	Balance at 1/4/98	Trans- actions in Year	Disposals in Year	Reval- uation	Deprec- iation	Balance at 31/3/99
	£'000	£'000	£'000	£'000	£'000	£'000
Council Dwellings	155,081	6,314	(3,188)	3,344	0	161,551
Operational						
Land & Property	135,587	4,842	(50)	0	0	140,379
Non Operational						
Land & Property	6,939	446	(260)	0	0	7,125
Community Assets	864	78	0	0	0	942
Vehicles, Plant etc	5,605	898	(67)	0	(1,261)	5,175
Infrastructure	31,137	4,147	0	0	(1,491)	33,793
Assets Employed	335,213	16,725	(3,565)	3,344	(2,752)	348,965
Deferred Charges	324	(54)	0	0	0	270
Assets Employed After Deferred Charges	335,537	16,671	(3,565)	3,344	(2,752)	349,235

The value of assets employed as at 31st March, 1999 of £348.965 million (before deferred charges) can be broken down as follows:

Assets employed by the General Fund	£186.481 million
Assets employed by the Housing Revenue Account	£162.144 million
Assets employed by the Direct Services Organisations	£0.340 million

The Deferred Charge shown above of £270k as at 31st March, 1999 relates to a premium paid in connection with debt rescheduling. Deferred Charges incurred in the year (mainly in respect of Improvement Grants) were written off in the year as it is not considered that they represent any continuing benefit to the Council.

The total of the Transactions in the year on Fixed Assets and Deferred Charges is £16.672m. This differs from the Capital Expenditure total of £17.160m in Statement 10. This is largely explained by the exclusion of covenant repayments on assets the value of which is included in full in the Balance at 1st April, 1998 and also the writing-off of deferred charges as mentioned above.

VALUATION DETAILS

Category	Date of Valuation	Basis of Valuation	Valuer	
Council Dwellings	1998/99	Bench marking using Right to Buy Valuations	District Valuer/Inland Revenue	
Operational	1994/95	Open market value or Depreciated	} District Valuer/Inland Revenue	
Land & Property		Replacement Cost		
Non Operational	1994/95	Open market value	} Graham and Sibbald - } all partners being } FRICS/ARICS members } Council staff under } the direction of FRICS/ } ARICS members	
Land & Property				
Community Assets	1994/95	Historic cost where available		N/A
Vehicles, Plant etc	1998/99	Historic cost updated by RPI		N/A
Infrastructure	1994/95	Historic cost where available	N/A	

FIXED ASSETS INCLUDE :-

	31/03/99	31/03/98
Council Dwellings	10,235	10,444
Offices	17	17
Town & County Hall	1	1
Halls	7	7
Sports Centres	8	8
Swimming Pools	4	4
Museums	3	3
Parks & Recreation Grounds	606.55 ha	606.55 ha

Fixed Assets (Cont'd)	31/03/99	31/03/98
Theatres	1	1
Libraries (including 2 mobile libraries)	9	9
Cemeteries	73	73
Caravan Sites	4	4
Primary Schools	62	62
Secondary Schools	8	8
Nurseries	1	1
Education Stores	2	2
Music Centre	1	1
Community Education Establishments	3	3
School Houses	19	19
Residential Homes for Older People	6	6
Residential Homes for Children	2	2
Residential Units for Adults with Learning Disabilities	2	2
Adult Resource Centres	3	3
Social Work Sub-Offices	7	7
Child & Family Centres	1	1
Centres for Children with Disabilities	1	1
Childrens' Resource Centres	3	3

Note : Newtyle Secondary school includes primary classrooms

2. FINANCE LEASES There are 2 non-cancellable finance leases relating to Industrial Properties. The gross amount of these leases is £1,506k with related depreciation thereon of £1,010k.

3. LONG TERM INVESTMENTS	1998/99 £'000	1997/98 £'000
Long term investments have been made in:		
Government Securities	12	10
Share Investments in Local Industries	100	150
Other	295	109
	407	269

4. DEBTORS	1998/99 £'000	1997/98 £'000
Amounts falling due after 1 year		
Housing Advances	960	1,032
External Bodies Debt	10,800	10,226
Other	85	213
	11,845	11,471
Amounts falling due within 1 year		
Customs and Excise	2,068	2,576
External Bodies (Loan Charges)	494	1,377
Council Tax etc	9,324	9,985
Housing Rents	158	71
Other Miscellaneous Debtors and Accruals	5,316	6,024
	17,360	20,033
Less Provision for Bad Debts	6,701	7,449
	10,659	12,584

5. INVESTMENTS Short Term Investments of £14.563m arise as a result of the timing of expenditure and associated income and the movements in fund and revenue balances. The Council adopts a prudent, yet pro-active, approach to its Treasury Management Operations which are governed by the fully revised edition of the Chartered Institute of Public Finance and Accountancy Code of Practice on Treasury Management issued in May, 1996.

6. BANK OVERDRAFT The Council's cleared in-hand balance as at 31st March 1999 was £1.556m. The difference between this figure and that shown as the overdraft figure in the Balance Sheet is because of cheques which had been drawn but not paid as at 31st March 1999.

CONSOLIDATED BALANCE SHEET (CONTINUED)

AS AT 31ST MARCH 1999

7. REVENUE ADVANCES FROM OTHER FUNDS	The sums borrowed from other accounts was made up of:	1998/99	1997/98				
		£'000	£'000				
	Common Good	1,863	1,783				
	Charities	701	636				
		2,564	2,419				
8. CREDITORS		1998/99	1997/98				
		£'000	£'000				
	Interest Creditors	1,169	1,484				
	Payroll related Creditors (N.I., PAYE, Superannuation)	3,059	2,299				
	Other Creditors and Accruals	13,302	13,832				
		17,530	17,615				
9. LONG TERM BORROWING	Source of Loan	Indicative Int. Rate %	Maturity Profile – Years				
			1 to 2	2 to 5	5 to 10	>10	Total
			£'000	£'000	£'000	£'000	£'000
	Public Works						
	Loan Board	2.5 – 15	4,967	14,198	19,478	53,823	92,466
	Money Market (Bonds, Mortgages, etc)	5.75 – 7.5	436	3,961	256	30	4,683
			5,403	18,159	19,734	53,853	97,149
	Category of Loan						
	Mortgages						92,504
	Bonds						1,250
	Covenant Loans						3,395
							97,149
10. SUMMARY STATEMENT OF RESERVES		Balance at	Balance at				
		31/3/99	31/3/98				
		£'000	£'000				
	Usable Reserves etc						
	Capital Fund	1,428	929				
	Renewal and Repairs Fund	3,350	5,428				
	General Fund Revenue Balance	6,318	4,066				
	Housing Revenue Account Balance	1,697	2,006				
	Car Parking Reserve	499	515				
	Insurance Fund	629	498				
	Arbroath Harbour Reserve	79	93				
	Other	176	263				
		14,176	13,798				
	Unusable Reserves						
	Fixed Asset Restatement Reserve	185,342	185,077				
	Capital Financing Reserve	57,853	45,551				
	Deferred Government Grants	323	323				
		257,694	244,749				
	<i>note</i> The General Fund Revenue Balance includes £162k in respect of Devolved School Management Reserve Funds which are earmarked for that purpose and are not available for general Council use.						
	Included in the Reserves figure is £48k related to various minor trusts for which the Council is sole trustee. The purposes of these trust funds are related to various Council services. The funds are mostly invested internally and there are no significant liabilities arising.						
11. INSURANCE FUND	The Insurance fund covers the main classes of insurance; Property, Public Liability, Employer's Liability and Motor. Funds are earmarked for insurance purposes and are not available for general Council use.						
12. PROVISIONS		Balance at	Balance at				
		31/3/99	1/4/98				
		£'000	£'000				
	Kirkton EZ Fund	135	302				
13. DEFERRED CAPITAL RECEIPTS	The Deferred Capital Receipt relates to Investments and Loans inherited from the former Tayside Regional Council.						

TOTAL MOVEMENTS
IN RESERVES

CAPITAL RESERVES	Fixed Asset Reserve £'000	Capital Financing Reserve £'000	Capital Fund £'000	Usable Capital Receipts £'000	Deferred Grants £'000	Total £'000		
Balance at 1st April, 1998	(185,077)	(45,551)	(929)	0	(323)	(231,880)		
Prior year adjustments	0	0	0	0	0	0		
Net (Surplus)/Deficit for year	0	(12,302)	(499)	0	0	(12,801)		
Other adjustments	0	0	0	0	0	0		
Unrealised (gains)/losses re valuation of Fixed Assets	(3,829)	0	0	0	0	(3,829)		
Effect of disposals of Fixed Assets								
Cost or Value of Assets disposed of	3,564	0	0	0	0	3,564		
Proceeds of disposals (net)	0	0	0	(5,628)	0	(5,628)		
Net (Surplus)/Deficit	3,564	0	0	(5,628)	0	(2,064)		
Other Capital Receipts	0	0	0	0	0	0		
Financing of Fixed Assets	0	0	0	3,044	0	3,044		
Applied to Repay Debt	0	0	0	2,584	0	2,584		
Balance at 31st March, 1999	(185,342)	(57,853)	(1,428)	0	(323)	(244,946)		
REVENUE RESERVES								
	General Fund £'000	Housing Revenue & Account £'000	Renewal & Repairs Fund £'000	Car Parking Reserve £'000	Arbroath Harbour Contingency £'000	Insurance Fund £'000	Specific Reserves £'000	Total £'000
Balance at 1st April, 1998	(4,066)	(2,006)	(5,428)	(515)	(93)	(498)	(263)	(12,869)
Prior year adjustments	(865)	0	0	0	0	0	0	(865)
Net (Surplus)/ Deficit for year	(1,677)	309	2,078	16	14	(131)	87	696
Other adjustments :- Devolved School Management Expenditure	290	0	0	0	0	0	0	290
Balance 31st March, 1999	(6,318)	(1,697)	(3,350)	(499)	(79)	(629)	(176)	(12,748)

CASH FLOW STATEMENT

PURPOSE This statement summarises the inflows and outflows of cash arising from transactions with third parties for revenue and capital purposes. For the purpose of this statement cash is defined as cash-in-hand and deposits repayable on demand less overdrafts repayable on demand.

		1998/99		1997/98
		£'000	£'000	£'000
REVENUE ACTIVITIES	Cash Outflows			
	Cash paid to and on behalf of employees	75,905		73,015
	Other Operating Cash Payments	67,831		65,043
	Housing Benefit paid out	6,462	150,198	6,189
				144,247
	Cash Inflows			
	Housing Rents (net of rebates)	8,691		7,869
	Community Charge	281		1,195
	Council Tax	26,595		25,563
	Non Domestic Rate Income	30,105		27,720
	Revenue Support Grant	67,398		65,594
	DSS Grants for Housing & Council Tax Benefit	12,109		11,662
	Other Government Grants	1,881		8,267
	Cash Received for Goods and services	10,662		9,040
	Other Operating Cash Receipts	14,785	172,507	9,104
				166,014
	Net Revenue Activities (Note 1)		(22,309)	(21,767)
SERVICING OF CAPITAL	Cash Outflows			
	Interest Paid	9,252		12,929
	Lease Rental Payments	48	9,300	49
				12,978
	Cash Inflows			
	Interest Received		1,192	1,360
	Net Servicing of Capital		8,108	11,618
CAPITAL ACTIVITIES	Cash Outflows			
	Purchase of Fixed Assets		16,428	18,696
	Other Capital Cash Payments		486	3,336
	Cash Inflows			
	Sale of Fixed assets	1,718		6,330
	Capital Grants Received	1,327	3,045	1,303
				7,633
	Net Capital Activities		13,869	14,399
	NET CASH (INFLOW)/OUTFLOW BEFORE FINANCING		(332)	4,250
MANAGEMENT OF LIQUID RESOURCES	Net Increase in Short Term Deposits		2,357	4,076
FINANCING	Cash Outflows			
	Repayment of Amounts Borrowed	56,617		43,986
	Leased Rental Payments	43	56,660	43
				44,029
	Cash Inflows			
	New Loans Raised	9,000		20,367
	New Short Term Loans	52,110	61,110	30,273
				50,640
			(4,450)	(6,611)
	(INCREASE)/DECREASE IN CASH		(2,425)	1,715

<i>notes</i>				
1. RECONCILIATION OF SURPLUSES ON GENERAL FUND AND HOUSING REVENUE ACCOUNT WITH REVENUE ACTIVITIES SUB-TOTAL	General Fund £'000	Housing Revenue Account £'000	1998/99 Total £'000	1997/98 Total £'000
Surplus/(Deficit) for Year per Accounts	1,722	(309)	1,413	(165)
Reduced Surplus Re Prior Year adjustments	820	0	820	23
Sub-total (A)	2,542	(309)	2,233	(142)
Adjust Surplus For Items Accounted For Elsewhere in Cash Flow Statement :-				
Loans Pool Principal and Interest Repayments			13,886	17,610
Capital Financed From Current Revenue (CFCR)			6,935	6,492
Sub-total (B)			20,821	24,102
Adjust Surplus For Internal Items :-				
Contribution to Renewal & Repairs Fund / Capital Funds			2,450	4,600
Use of Renewal & Repairs Fund / Capital Funds			(4,527)	(871)
Transactions On Other Funds & Reserves			(14)	299
Sub-total (C)			(2,091)	4,028
Sub-totals (A) + (B) + (C)			20,963	27,988
Adjust For Movements In Working Capital :-				
Increase in Stocks			(34)	(83)
Decrease in Creditors			(84)	(1,854)
Decrease in Provisions			(748)	(344)
Increase in Long Term Debtors			(374)	(2,720)
Decrease in Other Debtors			2,586	(1,220)
Revenue activities sub-total per statement			22,309	21,767
2. RECONCILIATION TO NET DEBT				
			1998/99 Movement £'000	1997/98 Movement £'000
(Increase) / Decrease in Cash in the Period			(2,425)	1,715
Increase in Debt and Lease Financing			4,317	6,562
(Increase) in Liquid Resources			(2,357)	(4,076)
Movement in Net Debt in Period			(465)	4,201
Net Debt at 1st April 1998			97,868	93,667
Net Debt at 31st March 1999			97,403	97,868
ANALYSIS OF NET DEBT				
	1st April 1998 £'000	Cashflow £'000	Other Non Cash £'000	31st March 1999 £'000
Cash in Hand	(33)	(1)	0	(34)
Overdrafts	5,682	(2,424)	0	3,258
Sub-total (A)	5,649	(2,425)	0	3,224
Debt due after 1 year	10,505	5,339	(4,747)	11,097
Debt due within 1 year	93,333	(931)	4,747	97,149
Finance Leases	587	(91)	0	496
Sub-total (B)	104,425	4,317	0	108,742
Current Asset Investments	(12,206)	(2,357)	0	(14,563)
Sub-total (C)	(12,206)	(2,357)	0	(14,563)
Total (A) + (B) + (C)	97,868	(465)	0	97,403

CASH FLOW STATEMENT

(CONTINUED)

3. RECONCILIATION OF RELEVANT MOVEMENTS WITHIN THE FINANCING AND MANAGEMENT OF LIQUID RESOURCES

	Balance at 31/3/98 £'000	Balance at 31/3/99 £'000	1998/99 Movement £'000	1997/98 Movement £'000
Management of Liquid Resources				
Short Term Investments	12,206	14,563	(2,357)	(4,076)
Management of Financing				
Temporary Loans	750	3,350	(2,600)	1,480
Revenue Advances from Common Good, Trust Funds & Tourist Board	2,419	2,649	(230)	(201)
P.W.L.B. Loans	94,108	97,212	(3,104)	(9,376)
Covenant Loan	3,831	3,395	436	440
Other Loans	2,730	1,725	1,005	1,003
	103,838	108,331	(4,493)	(6,654)
Less principal element of Finance Lease Rental			43	43
Net Financing – per Cash Flow Statement			(4,450)	(6,611)

4. ANALYSIS OF GOVERNMENT GRANTS

	1998/99 £'000	1997/98 £'000
Revenue Support Grant	67,398	65,594
DSS Grants For Council Tax / Housing Benefit	12,109	11,662
Other Government Grants	1,881	8,267
Total Government Grants Per Cash Flow Statement	81,388	85,523

CAPITAL
EXPENDITURE

PURPOSE This statement indicates the expenditure during the year on the acquisition, creation or enhancement of capital assets as well as expenditure on improvement grants and loans to private parties. Capital Expenditure is not directly charged against the revenue account in the year in which it is incurred but is normally charged over the number of years in which benefit will accrue to the Council.

CAPITAL EXPENDITURE ON SERVICES	1998/99	1998/99	1997/98	O/S Debt
	Actual £'000	Budget £'000	Actual £'000	at 31/3/99 £'000
Education	2,926	3,073	1,904	22,973
Social Work	312	893	329	5,331
Roads	3,206	3,800	3,270	22,061
Cultural Services	1	283	60	101
Environmental and Consumer Protection	613	598	733	2,467
Planning and Transport	310	375	698	1,785
Economic Development	2,094	3,332	1,479	2,620
Recreation Services	209	265	186	1,848
Central Support/Other Services	744	1,339	2,292	6,517
Other Housing	0	0	0	15
Housing :-				
Housing Revenue Account	6,314	6,470	8,122	32,917
Improvement Grants	400	600	853	6,763
Advances :-				
Council House Purchase	13	0	60	494
Private House Purchase	18	0	0	90
Housing Associations	0	0	0	431
Total	17,160	21,028	19,986	106,413
EXPENDITURE ANALYSED	1998/99 Actual £'000		1997/98 Actual £'000	
ACQUISITION OR CREATION OF FIXED ASSETS :-				
Site and Building Acquisition	382		509	
Works and Site Servicing	14,019		15,351	
Professional Fees	1,587		2,038	
Vehicles and Plant	553		1,160	
Miscellaneous	188		15	
Sub Total	16,729		19,073	
DEFERRED CHARGE :-				
Improvement Grants	400		853	
LONG TERM DEBTORS :-				
Advances	31		60	
Total	17,160		19,986	
FINANCED BY				
Sale of Assets	1,356		2,341	
Grants	1,327		1,303	
Other Income	362		196	
Contribution from Revenue	6,935		6,493	
Advances from Loans Fund	7,180		9,653	
Total	17,160		19,986	

CAPITAL EXPENDITURE (CONTINUED)

notes

1. ACQUISITION,
CREATION AND
ENHANCEMENT OF ASSETS
MAJOR WORKS

These include:

General Services

Andover Primary School	1,056
Letham Primary School	697
Monikie Primary School	229
St Thomas Primary School	291
Health & Safety Improvements in Residential Units	281
A92 Dundee to Arbroath	881
Bridge Assessments/Strengthening/Repairs	369
Street Lighting	315
Road Safety/Traffic Calming Measures	231
Lochhead Landfill Site – Restenneth Extension	352
Carnoustie Golf Hotel	200
Acquisition of Industrial Land at Brechin	254
Industrial Development – Brent Avenue, Montrose	696
Pictish Visitors' Centre	304
Housing Improvement & Repair Grants	400
	6,556

Housing Revenue Account

New Build :-	
Cliffburn, Arbroath – Sheltered Housing	554
Regeneration :-	
Strathmore Avenue Phase 3, Arbroath	660
Modernisations :-	
Cliffburn Area Phase 7, Arbroath	377
Guthrie Park/Dundas Park, Brechin	319
Brown Street/Burnside Street, Carnoustie	294
The Glens Phase 4, Montrose	240
Heating Installation/Replacement	240
Tyndall Crescent & Place, South Balmossie, Monifieth	223
	2,907

2. VEHICLE
HIRE CENTRE

All vehicles are leased or purchased centrally through the Vehicle Hire Centre which is administered by the Director of Environmental and Consumer Protection. Vehicles are then hired to the appropriate Direct Service Organisation or Service Department. The Vehicle Hire Centre is not responsible for vehicles required by Tayside Contracts.

3. OUTSTANDING
DEBT

The outstanding debt shown in the Table above will not agree with the external debt as shown in the Consolidated Balance Sheet due to part of the debt being financed by internal resources.

4. COMMITMENTS
AT 31ST MARCH 1999

Significant commitments which existed at 31st March, 1999 were :-

General Services	£'000
Hillside Primary School	1,554
Hayshead Primary School	203
A92 Dundee to Arbroath	1,869
Montrose Town Centre Improvement	537
Industrial Development at Brechin	908
Provision of Services – Orchardbank Industrial Estate, Forfar	278
Housing Improvements and Repair Grants	350
	<hr/> 5,699
HRA	
Modernisations :-	
Cliffburn Area Phase 8, Arbroath	323
Panmure Street/Ashludie Street, Monifieth	210
The Glens Phase 4, Montrose	258
Strathmore Road/Charleston Road, Glamis	179
Energy Saving :-	
External Insulation at Warddykes Road, Arbroath	215
Miscellaneous :-	
New Computer Systems	231
	<hr/> 1,416



LOANS FUND REVENUE ACCOUNT

PURPOSE This statement shows revenue transactions of the Loans Fund. The Loans Fund provides a central pool of finance for all Council expenditure. All external loans, borrowed to finance capital spending, are paid into the Fund. Interest due on these borrowings and debt management expenses are charged to the account and recovered annually from the service revenue accounts based on their outstanding loan debts.

	1998/99	1997/98
	£'000	£'000
EXPENDITURE		
Interest Paid on Loans :-		
Public Works Loan Board	8,203	8,045
Public Works Loan Board Redemptions	54	54
Other Mortgages and Bonds	455	570
Internal Loans	334	280
Other Loans	98	176
Interest Paid on Revenue Balances	1,409	1,153
Expenses of Borrowing	117	118
TOTAL EXPENDITURE	10,670	10,396
INCOME		
Interest Received	1,192	1,360
Interest Charged to Borrowing Accounts	9,361	8,918
Expenses Recovered from Borrowing Accounts	117	118
TOTAL INCOME	10,670	10,396

notes

1. **LOANS FUND INTEREST** The average rate of interest charged on borrowing from the Loans Fund was 7.967% in 1998/99.
2. **DEBT MANAGEMENT EXPENSES** The equivalent rate for debt management expenses was 0.10%.
3. **DEBT PER HEAD OF POPULATION** The amount of debt outstanding at 31st March, 1999 was £106.4 million or £965.57 per head of population.

CHARITABLE
TRUSTS

FOR THE YEAR ENDED 31ST MARCH 1999

PURPOSE The Council acts as sole Trustee for 170 Charitable Trusts and Endowments. The figures below summarise the aggregate Income and Expenditure for the year as well as providing a snapshot picture of the Assets and Liabilities at 31st March, 1999.

INCOME AND EXPENDITURE ACCOUNT FOR YEAR ENDED 31ST MARCH, 1999

	1998/99 £'000	1997/98 £'000
EXPENDITURE		
Expenditure		
Beneficiaries	64	67
Administration	17	28
TOTAL EXPENDITURE	81	95
INCOME		
Income		
Rents, Feuduties, Dividends and Interest	47	54
Loans Fund Interest	49	46
TOTAL INCOME	96	100
(SURPLUS)/ DEFICIT		
(SURPLUS)/DEFICIT	(15)	(5)

BALANCE SHEET AS AT 31ST MARCH 1999

	1998/99 £'000	1997/98 £'000
ASSETS AND INVESTMENTS		
A. FIXED ASSETS		
Heritable Property	2	2
TOTAL FIXED ASSETS	2	2
B. LONG TERM INVESTMENTS		
Investments	849	930
TOTAL LONG TERM INVESTMENTS	849	930
C. CURRENT ASSETS		
Debtors	11	16
Short Term Investments	68	37
Revenue Advances to Loans Fund	701	636
TOTAL CURRENT ASSETS	780	689
D. CURRENT LIABILITIES		
Creditors and Accruals	0	2
TOTAL CURRENT LIABILITIES	0	2
E. WORKING CAPITAL (C-D)	780	687
TOTAL NET ASSETS (A+B+E)	1,631	1,619
F. RESERVES		
Revenue Account	385	370
Surplus Assets	1,246	1,249
TOTAL RESERVES	1,631	1,619



CHARITABLE TRUSTS

(CONTINUED)

FOR THE YEAR ENDED 31ST MARCH 1999

note

Principal Trust Funds

	Balance at 31/3/99 Capital £'000	Balance at 31/3/99 Revenue £'000
Forfar Strang's Mortification	938	100
Kettins Poor Lands	12	22
Inchcape Fund	23	2
Ex Provost Mitchell's Bequest	73	4
Forfar Charitable Trusts	12	1
Charles F Nicoll Bequest	0	14
Helen Nicoll Bequest	0	10
Ancient Hospital, Montrose	13	1
Miss C R Graham's Bequest	2	14
Vert McLean Endowment Fund	15	10
Trust for Gilding Dome	0	45
James Wyllie Bounty Fund	10	0

Capital Reserves

The movement in the Charitable Trusts Capital Reserve is summarised below :-

	Balance at 1/4/98 £'000	Income £'000	Expend. £'000	Balance at 31/3/99 £'000
Movement during year	1,249	47	50	1,246

PURPOSE The Council administers the Common Good Account for five towns within the District. The figures below summarise the aggregate Income and Expenditure for the year as well as providing a snapshot picture of the Assets and Liabilities at 31st March, 1999.

INCOME AND EXPENDITURE ACCOUNT FOR YEAR ENDED 31ST MARCH, 1999

	Actual 1998/99 £'000	Budget 1998/99 £'000	Actual 1997/98 £'000
EXPENDITURE			
Property Costs	20	28	24
Supplies and Services	77	107	43
Third Party Payments	7	32	1
Central Support Services Charges	30	16	18
C.F.C.R.	38	38	87
TOTAL EXPENDITURE	172	221	173
INCOME			
Fees, Charges etc	191	197	197
Interest on Loans	118	113	117
Grants	0	0	19
Other Income	3	0	2
TOTAL INCOME	312	310	335
(SURPLUS)/ DEFICIT			
(SURPLUS)/DEFICIT	(140)	(89)	(162)

BALANCE SHEET AS AT 31ST MARCH, 1999

	1998/99 £'000	1997/98 £'000
ASSETS AND INVESTMENTS		
A. FIXED ASSETS		
Heritable Property	1,369	1,369
Total Fixed Assets	1,369	1,369
B. CURRENT ASSETS		
Debtors	86	23
Revenue Advances to Loans Fund	1,863	1,783
Total Current Assets	1,949	1,806
C. CURRENT LIABILITIES		
Creditors and Accruals	1	1
Total Current Liabilities	1	1
D. WORKING CAPITAL (B-C)	1,948	1,805
Total Net Assets (A+D)	3,317	3,174
E. RESERVES		
Revenue Account	1,625	1,485
Surplus Assets	1,692	1,689
TOTAL RESERVES	3,317	3,174

COMMON GOOD

(CONTINUED)

notes The movement in the individual Common Good Reserve Funds are summarised below.

COMMON GOOD RESERVE FUNDS

1 Revenue Account	Balance at 1/4/98 £'000	Income £'000	Expend. £'000	Balance at 31/3/99 £'000
Arbroath	527	98	78	547
Brechin	249	62	19	292
Forfar	456	93	30	519
Kirriemuir	6	0	0	6
Montrose	247	58	44	261
TOTAL	1,485	311	171	1,625
2 Surplus Assets				
Arbroath	518	1	0	519
Brechin	315	0	0	315
Forfar	400	0	0	400
Kirriemuir	0	0	0	0
Montrose	456	2	0	458
TOTAL	1,689	3	0	1,692

THE STATEMENT OF RESPONSIBILITIES FOR THE STATEMENT OF ACCOUNTS

THE COUNCIL'S
RESPONSIBILITIES

The Council is required :

1. To make arrangements for the proper administration of its financial affairs and to secure that one of its officers has the responsibility for the administration of those affairs. In this Authority that officer is the Director of Finance.
2. To manage its affairs to secure economic, efficient and effective use of resources and safeguard its assets.

THE DIRECTOR
OF FINANCE'S
RESPONSIBILITIES

The Director of Finance is responsible for the preparation of the Authority's statement of accounts which, in terms of the CIPFA/LASAAC Code of Practice on Local Authority Accounting in Great Britain ('the Code of Practice'), is required to present fairly the financial position of the authority at the accounting date and its income and expenditure for the year ended 31st March, 1999.

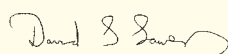
In preparing the statement of accounts, the Director of Finance has :

1. selected suitable accounting policies and then applied them consistently.
2. made adjustments and estimates that were reasonable and prudent.
3. complied with the Code of Practice.

The Director of Finance has also :

1. kept proper accounting records which were up to date.
2. taken reasonable steps for the prevention and detection of fraud and other irregularities.

The statement of accounts presents fairly the financial position of the Authority at the accounting date and its income and expenditure for the year ended 31st March 1999.



David S Sawers
10th August 1999

AUDIT CERTIFICATE

TO THE MEMBERS OF ANGUS COUNCIL AND THE ACCOUNTS COMMISSION FOR SCOTLAND

As auditor, appointed under statute by the Accounts Commission for Scotland, I have audited the accounts of Angus Council for the year ended 31st March 1999, an abstract of which is set out on pages 40 to 66.

RESPECTIVE RESPONSIBILITIES OF MANAGEMENT AND AUDITOR IN RELATION TO THE ACCOUNTS

As described on page 67, the management of the authority is responsible for the preparation of the accounts. It is my responsibility to form an independent opinion, based on my audit, on the abstract of accounts and to report that opinion to you.

BASIS OF OPINION

I have conducted my audit in accordance with the requirements of Part VII of the Local Government (Scotland) Act 1973 and of the Code of Audit Practice approved by the Commission. An audit includes examination, on a test basis, of evidence relevant to the amounts and disclosures in the accounts. It also includes an assessment of the significant estimates and judgements made by management in the preparation of the accounts and of whether the accounting policies are appropriate to the authority's circumstances, consistently applied and adequately disclosed.

I planned and performed my audit of the accounts 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 accounts are free from material mis-statement, whether caused by fraud or other irregularity or error. In forming my opinion I also evaluated the overall adequacy of the presentation of information in the accounts.

OPINION

In my opinion the abstract of accounts presents fairly, in accordance with the accounting policies set out on pages 40 and 41, the financial position of the authority as at 31st March 1999 and its income and expenditure for the year then ended.

10th August 1999

P Johnston CA CPFA
Chief Auditor
Accounts Commission
Ballantyne House
84 Academy Street
Inverness
IV1 1LU