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A taste of Angus 2000

I wish the world
was made
of chocolate.

1999 was a particularly momentous year as it saw the return of a Scottish Parliament offering us a unique opportunity to shape the future of our nation. It was an honour as Provost to represent Angus at the state opening of the new parliament in July and I will always remember it as a day full of joy, celebration and expectation.

On a personal level, I was proud to be reselected as your Provost for a second term of office in May. It was a privilege to serve over the past four years and I, along with every other member of Angus Council, will continue to take every opportunity to fly the flag for Angus during the next four.

Nowhere did the flag flutter more proudly than at last years Open Golf Championship. The hugely successful 1999 championship, which returned to Carnoustie's prized links after an absence of 24 years, re-established the town on the global golfing circuit. The challenge facing us now is to build on that exposure, to further raise awareness of Angus and what it has to offer.

The immediate and longer term economic benefits of such a major sporting event are substantial and Angus is already reaping rewards from return trips and first time visitors, eager to explore the golfing delights of Carnoustie Country. Along with our partners, Angus & Dundee Tourist Board and Scottish Enterprise Tayside, we are poised to play a key part in the recently announced national golf strategy, as Carnoustie Country's reputation and repertoire develops.

If we are to safeguard and develop the prosperity and potential of the county, it is vital that Angus is recognised at home and abroad. Over the past year we have continued with our work to ensure the potential and needs of the county are represented on the national and international stage.

The Council continues to support local companies in their exploration of new markets and during the last 12 months the Council has helped broker new trade links with the rapidly emerging Chinese economy. A sister area agreement with the municipality of Yantai in the Shandong Province of China culminated in a trade mission in March, which continues to bring benefits to the companies involved. Eastern European markets are also being explored, with a trade mission to Latvia taking place in the past year.

On the home front it was a particular achievement to have Angus' unique Pictish heritage firmly established with the opening of Pictavia, the superb new visitor centre at Brechin. The new interactive complex, developed in partnership with the adjacent Brechin Castle Centre, opened in August 1999 and attracted thousands of visitors in its first season. It is set to become a firm favourite with visitors, adding a new dimension to Angus' already attractive tourism package.



Gary Player launches Carnoustie Country at 1999 Open



Magnus Magnusson started and finished the Angus Achievers Awards 1999

This millennium year has so far seen many community celebrations across the county. This report highlights some of the wishes our school children have made for the new millennium.

Angus Council continues to 'take care of business' on behalf of the people of the county, striving to provide quality, affordable services. It is therefore rewarding to once again see Angus Council ranked top of all Scottish Councils for overall performance in terms of meeting our Statutory Performance Indicators.

My thanks go to the staff of Angus Council who ensure that day on day your services are delivered in an efficient, effective and economic manner. The support they receive from our partners in other agencies - be that public bodies, voluntary organisations, community councils and a host of other organisations - is invaluable in helping the Council to best serve the people of Angus.



Plugged in to Pictavia





Chief Executive Sandy Watson



ACCESS Angus

The year 1999/2000 was a busy year with a number of New Beginnings.

- The development of the Draft Angus Community Plan with our partners has established a framework that we can all aim to achieve. The principles that underpin the plan are:
 - Sustainable Development
 - Social Inclusion
 - Active Citizenship

The key aims of the plan relate to the economy, environment, health and community safety, caring communities and lifelong learning. We believe that tackling these issues corporately with key partner agencies and with the public will improve the quality of life for the Angus population and we have begun to develop the council's new corporate plan with these principles and aims in mind.

- The establishment of the new Scottish Parliament and Scottish Executive has brought with it a number of new challenges for local government. The Modernising Government agenda clearly has implications for the way in which we manage and deliver services at a local level and a member/officer group is currently examining the council's political structures.
- Set this in context of effectively reducing budgets and increased customer demands, and the need to provide services that achieve Best Value becomes increasingly important. By the time that this report is published, it is likely that the government will have made an announcement with regard to the provision of a legislative framework for Best Value.
- The Scottish Minister for Finance has argued for a more effective working partnership between central and local government and it is pleasing that Angus' elected members and officers are contributing to the discussions at national level as the Executive and the various Parliamentary Committees bed down.
- The introduction of a Performance Management and Planning Audit by Audit Scotland was a new experience. Three of our service departments were involved this year:
 - Environmental & Consumer Protection
 - Planning & Transport
 - Roads

Generally, the three departments received favourable audits in 1999/2000 and I would commend their efforts.



Teeing up the golf strategy with the First Minister

I want my family
to be well
looked after.



Getting Open views of Angus

- As part of the performance management and planning process, we were also required to develop a Public Performance Reporting Strategy. Angus Council has taken this responsibility seriously and we intend to improve our consultation/involvement arrangements over the coming year. Notably, we will develop a Citizens' Panel to ensure that we listen and respond to the public's views on our services.
- In November 1999, we opened our ACCESS Line service, a direct line for council services on 08452 777 778. This complements our ACCESS Office developments with offices opened in Monifieth and Carnoustie. This programme will be developed further with offices planned for all of the major towns across Angus. What is not new is that councils have been required to operate in reduced financial circumstances and it is clear that the 'salami slicing' approach to local government budget cuts is no longer a viable proposition. We require the identification of priorities - preferably priorities agreed at national level between the Scottish Executive and local government and feeding into the community planning process at local level - with a commitment to provide adequate funding and focus on outcomes.

We need a stable and precise enough agreement of priorities, performance expectations and financial support to allow councils stability for implementation and service development.

This report provides a summary of performance across all council departments over the year, demonstrating the scope of our efforts. National performance indicators show Angus Council in an excellent light. I believe that this is due in no small measure to the close working partnership which exists between elected members and officers. All members and all staff are to be congratulated on maintaining an excellent level of performance in difficult financial circumstances.

We would welcome comments on the content or layout of this report and these may be passed to me as follows:

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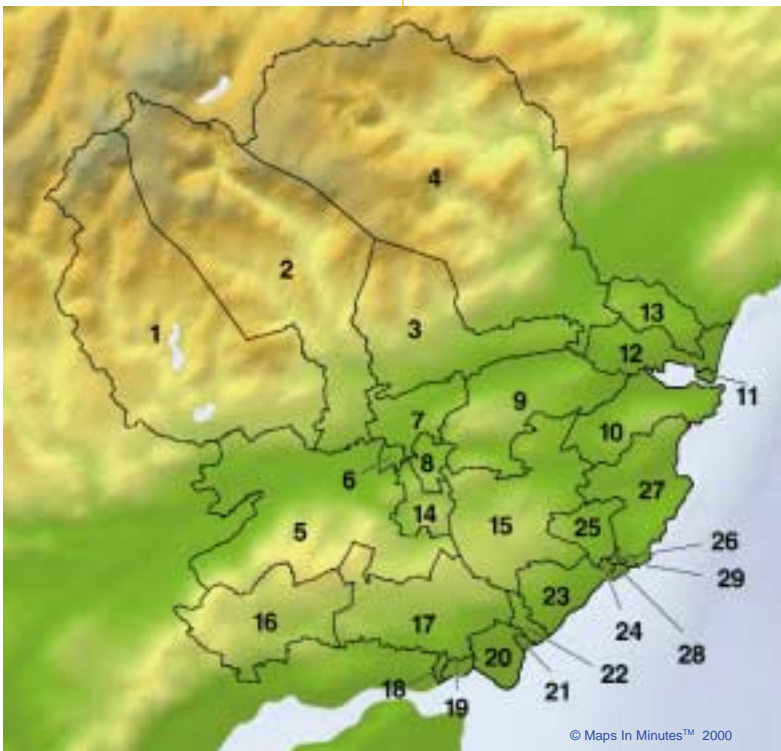


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ANGUS COUNCIL

Party

SNP	21
INDEPENDENT	3
CONSERVATIVES	2
LIBERAL DEMOCRATS	2
LABOUR	1
TOTAL	29



29 Councillors were elected to Angus Council in May 1999 for three years.



COMMITTEE STRUCTURE

POLICY COMMITTEES

POLICY & RESOURCES COMMITTEE

Convener
ROB MURRAY
Leader of the Administration
15 members

SOCIAL POLICY SUB-COMMITTEE
Convener
GLENNIS MIDDLETON
7 members

RESOURCE COMMITTEES

PERSONNEL & PROPERTY SERVICES COMMITTEE

Convener
BILL MIDDLETON
Depute Leader of the Administration
13 members

FINANCE & INFORMATION TECHNOLOGY
Convener
ALEX KING
13 members

SERVICE COMMITTEES

SOCIAL WORK COMMITTEE

Convener
GLENNIS MIDDLETON
13 members

EDUCATION COMMITTEE

Convener
DEPUTE PROVOST
BRIAN MILNE
18 members (including three representing churches and two representing teachers)

HOUSING COMMITTEE

Convener
FRANK ELLIS
13 members

ROADS COMMITTEE

Convener
SANDY WEST
13 members

RECREATION & CULTURAL SERVICES COMMITTEE

Convener
IAN ANGUS
13 members

PLANNING & TRANSPORT POLICY

Convener
DAVID SELFRIDGE
13 members

ENVIRONMENTAL & CONSUMER PROTECTION

Convener
SHEENA WELSH
13 members

ECONOMIC DEVELOPMENT

Convener
JACK GIBB
13 members

CONTRACT SERVICES COMMITTEE

Convener
BILL CROWE
9 members

OTHER COMMITTEES

CIVIC LICENSING COMMITTEE

Convener
BILL ROBERTON
13 members

DEVELOPMENT CONTROL COMMITTEE

Convener
STEWART McGLYNN
13 members

STATUTORY BOARDS

TAYSIDE POLICE JOINT BOARD

Convener
JOHN CORRIGAN (Dundee)
18 members (5 Angus, 7 Dundee and 6 Perth & Kinross)

TAYSIDE JOINT FIRE BOARD

Convener
FRANCES DUNCAN
18 members (as per Police Board)

TAYSIDE VALUATION BOARD

Convener
LORRAINE CADDELL (Perth & Kinross)
15 members (4 Angus, 5 Perth & Kinross and 6 Dundee)

TAYSIDE JOINT CONTRACTS COMMITTEE

Convener
LORRAINE CADDELL (Perth & Kinross)
18 members (5 Angus, 7 Dundee and 6 Perth & Kinross)

ANGUS LICENSING BOARD

Chairman
BRIAN MILNE
13 members

SERVICE STRUCTURE

Chief Executive
SANDY WATSON



Contract Services
MIKE GRAHAM

Law & Administration
CATHERINE COULL



Cultural Services
NORMAN ATKINSON

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



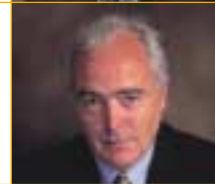
Housing
RON ASHTON

Roads
BOB MCLELLAN



Information Technology
ANDY GREENHILL

Social Work
BILL ROBERTSON



SERVICE COST PROFILE

EXPENDITURE	Defined Activities/CCT Activities						Non Defined/ Non CCT Activities 1999/00 £000	TOTAL 1999/00 £000
	Vehicle Maint. 1999/00 £000	Refuse Coll. 1999/00 £000	Street Clean. 1999/00 £000	Building Clean. 1999/00 £000	Ground Maint. 1999/00 £000	Leisure Manage 1999/00 £000		
Total Expenditure	587	1,461	770	318	2,024	1,924	3,034	10,118
Total Turnover	618	1,586	803	383	2,073	1,996	2,969	10,428
(Surplus)/Deficit	(31)	(125)	(33)	(65)	(49)	(72)	65	(310)
Add back Capital Charges (see Note)	-	-	(2)	-	(46)	-	(15)	(63)
Adjusted (Surplus)/Deficit	(31)	(125)	(35)	(65)	(95)	(72)	50	(373)

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 £323k. The actual surplus realised was £310k.

All tendered contracts won in competition met their statutory financial target.



Blooming beds

The development of quality services within the department continued throughout the year despite the reduction in budgets available from our various client departments.

Eight of the leisure facilities managed by Contract Services have gained Quest Registration, with the last facility targeted to gain registration by August 2000. All staff must be congratulated on their hard work and dedication in gaining this Award. The independent Quest Scheme Manager recently said in a press release "Angus Council is clearly leading the way for local authorities by getting all of their sites registered. With Best Value upon them, they must be feeling confident with eight externally registered facilities – and their customers will be enjoying continually improving services".

To date there are 133 centres in the UK that have reached the standards demanded for Quest Registration, 13 of which are in Scotland. Contract Services Leisure Management has put Angus on the map by being the first local authority to achieve eight registered centres.

Gaining registration is not the end, Quest is a continuous improvement scheme with ongoing independent assessments that provides management and staff with critical information to ensure continuous improvement and thus to further improve the service delivery to all leisure centre users.

The drive towards quality and cost effectiveness was further developed when Contract Services, along with respective client departments, took part in a UK wide Performance Networks audit for Leisure Services, Parks and Open Spaces and Building Cleaning. The outcome of these studies confirms that the council receives a high standard of service at reasonable cost and the results will be used to benchmark and improve areas where appropriate.

Similarly, the refuse collection service was the subject of an extensive Audit Scotland study covering all 32 Scottish councils and once again the surveys were found to be very favourable. Audit Scotland's agreed action plan highlights further areas of improvement and has been adopted by the department in our ongoing drive for continuous improvement.



Quest: Award reward

I wish I passed swimming lessons
just on one day.



Reaching for fitness

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 received awards for all the attendants and all Superloos, i.e. Church Street car park, Brechin; Town House, Montrose; Buttermarket, Forfar; Reform Street car park, Kirriemuir; and Market Place, Arbroath.

We were also successful in winning contracts for ground maintenance, such as Angus NHS Trust, Edradour Housing Association, Highways weedkilling and Brechin Industrial Estate landscaping.

In the national arena, there were events such as the Antiques Road Show at Carnoustie Leisure Centre and the first Angus Road Running Festival at Arbroath Sports Centre.

Most importantly, we continue to provide a constant high quality level of service to both the residents of Angus and its many visitors, while still achieving the government's targeted financial return on the council's capital investment.

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 service together with the staff in order to remain a cost-effective department.

FOR THE FUTURE...

- Under Best Value we will continue to review services with the following in 2000/01:
Building Cleaning; Leisure Management Systems; Waste Disposal.
- Implement benchmarking from Performance Networks/Audit Scotland, etc.



SERVICE COST PROFILE

	1999/00 Budget £000	1999/00 Actual £000	2000/01 Budget £000
REVENUE			
NET EXPENDITURE			
Cultural Services			
Headquarters & Directorate	605	596	594
Libraries, Information & Archives	1,383	1,367	1,318
Museums & Galleries	397	361	430
Public Halls, Theatres & Events	309	317	321
Total Net Expenditure	2,694	2,641	2,663
CAPITAL EXPENDITURE			
Millennium Public Arts Project	5	-	-
Kirriemuir Gateway to the Glens (LCF)	52	-	31
Total Expenditure	57	-	31

THE YEAR'S PERFORMANCE

There was a marginal underspend of £29k on direct operations. This was due to the delayed opening of the museum in Kirriemuir. A lower charge for Central Support Services of £24k increased the overall variance to £53k.

There was no Capital Expenditure.

Throughout the range of services which the department provides, the word of the year has been partnership.

The Angus Events brochures, now quarterly, are produced in collaboration with the many arts and heritage organisations throughout Angus. The result is a considerable number of diverse events, which cover the full breadth of the visual and performing arts. The Hairst Arts Festival continues through the summer months and includes not only Cultural Services events, but also events from many arts organisations and individuals from within the Angus arts community. Our partnership with the Scottish Traditions of Dance Society has resulted in a series of extremely popular traditional dance and ceilidhs being held throughout the year all over Angus.

The Meffan has held nine exhibitions, including two very different themes for us – Dr Who and Dinosaurs, both popular with young people of all ages! Exhibitions were also held in other burghs, the most notable being Arbroath 400, a celebration of the granting of Arbroath's Royal Charter. We are grateful to the 400 Committee and the Arbroath Improvement Trust for their assistance.

Literature too has been promoted, and the launch of the Bookstart Scheme ensures that new born children registered in Angus will receive a satchel of beginner's materials! Apart from promoting World Book Day and the National Year of Reading we also held the fifth Angus Book Award. This culminated in a ceremony held in Forfar Academy in which the pupils themselves ran the show, with John Swinney, MSP presenting the Award to Tim Bowler for 'Shadows'.

Improving our libraries in terms of the information they contain, and knowledge that can be accessed by our customers, remains a high priority. We were delighted to successfully bid for Scottish Executive Library Challenge Funding to create a Learning Centre at Carnoustie Library and together with the assistance we have received from both Angus College and Scottish Enterprise Tayside, we will have this up and running by May 2000.

Computers are now an essential part of our service and, particularly in our libraries, are a means of delivering information to customers. Staff need training in order to be able to provide a support role, and we were particularly pleased to receive financial support towards information & communications technology training for our staff over the next two years from the Lotteries New Opportunities Fund.

In the heritage field our major achievement, together with our colleagues in the Economic Development Unit, has been the opening in August 1999 of Pictavia, the Pictish Heritage Centre at the Brechin Castle Centre. We have moved the Edzell, Farnell and Menmuir sculptured stones there, which fits in with our aim to have such artefacts located close to their area of origin in a suitable environment.

As part of the Angus Ahead programme we also helped produce the Year 2000 calendars, lavishly illustrated with our Pictish heritage annotated with local historical detail. Other publications included new editions of the Forfar Heritage Trail, and the Angus Heritage Guide, the latter of which we produced with Angus Museums and Heritage Forum. Scottish Enterprise Tayside and the Angus and Dundee Tourist Board also assisted with Angus Heritage Guide Production.



Meffan masterpieces



Fun at Pictavia

A much extended Doors Open Day event in September 1999 was held in conjunction with the Planning and Transport Department. Twelve properties were open and attracted 1,500 visitors. The Archive celebrated its 10th birthday and we are grateful to the National Archives of Scotland for their support. We have reorganised the premises in Montrose Library which hopefully will benefit visitors. Our partnership with the William Coull Anderson Trust has enabled us to offer a genealogy service, which is increasingly popular, and a feature we highlighted at the Open Golf Championship in Carnoustie.

AIMS

- Provide quality library, museum and archive services;
- Promote the arts and encourage community participation;
- Promote heritage and community involvement;
- Encourage cultural tourism;
- Play our part in life long learning.

FOR THE FUTURE...

Under Best Value, we will continue to review services, and in 2000/01 we will study Rural and Special Needs Library Services.

For some time we have been planning a Gateway to the Glens Museum and Heritage Centre in the Old Tollbooth, Kirriemuir. Over the year we have been able to secure funding in addition to Angus Council's contribution for this exciting development thanks to the European Regional Development Fund, the Heritage Lottery Fund and Scottish Enterprise Tayside. We look forward to developing this Centre next year.



SERVICE COST PROFILE

	1999/00 Budget £000	1999/00 Actual £000	2000/01 Budget £000
REVENUE			
NET EXPENDITURE			
Departmental Administration	3,054	3,019	2,911
Day Schools :-			
Nursery	(184)	(218)	44
Primary	22,390	22,105	22,902
Secondary	27,312	27,408	28,178
Special	3,350	3,485	2,993
School and Family Support	145	144	153
Psychology Services	285	283	297
Catering Services	808	861	825
Bursaries	70	22	55
Community Education	1,045	1,075	1,226
School Crossing Patrols	321	346	329
Other Services	723	774	1,633
Total Net Expenditure	59,319	59,304	61,546
CAPITAL EXPENDITURE			
Andover Primary - Replacement	60	34	30
Rosemount Primary School - Replacement	1,310	1,290	294
Educational Improvements	45	102	30
Letham Primary - Modernisation/Extension	91	88	24
Glamis Primary - Modernisation/Extension	255	82	233
Hayshead Primary - Modernisation/Extension	195	203	10
Liff Primary - Modernisation / Extension	71	30	141
Monikie Primary - Modernisation/Extension	7	7	-
St Thomas Primary - Modernisation/Extension	10	13	-
Glenisla Primary - Modernisation / Extension	80	84	118
Birkhill Primary - Extension	-	-	54
Southmuir/Webster's High School - Mod/Ext	180	103	1,225
Mattocks Primary - Modernisation / Extension	190	89	112
Murroes Primary - Modernisation / Extension	20	53	106
Information and Communication Technology	100	189	-
National Grid for Learning	338	347	338
Miscellaneous Works	25	1	25
Sub Total	2,977	2,715	2,740
Covenant Repayments	187	187	187
Total Expenditure	3,164	2,902	2,927

THE YEAR'S PERFORMANCE

The Revenue Expenditure was below the original base budget by £15k.

Capital Expenditure was below budget by £262k (8.28%). This was mainly due to slippage on some modernisation projects.

The extensive development agenda continues, and the pace of change shows no sign of slowing. The following paragraphs provide no more than a flavour of the enormous range of work undertaken in 1999/2000.

Targets for improvement in examination results have been published, and each school has prepared a "Standards and Quality" report. Whole-council evaluation exercises have been undertaken into a number of curricular issues.

The comprehensive 5-year programme of Best Value service reviews is now well underway, with reviews completed on:

- School Catering;
- Special Educational Needs;
- Pre-fives;
- Janitorial Services;
- School Cleaning;
- School Lets;
- School Transport;
- Educational Resource Service.

Reviews of Secondary and Primary Education are at an advanced stage.

A continuing expansion in the nursery sector has resulted in 1,650 council nursery places now being available, with a further 558 places from voluntary/private sectors through various partnership arrangements. The Council's Early Intervention Programme is now established in all primary schools.

In the 5-14 age range, exemplar programmes of study have been devised, most recently in information & communications technology. An extended education information & communications technology team has been formed to provide support for schools in this area of growing importance, and a revised Information & Communications Technology Strategy is at an advanced stage of preparation. Also, considerable time and effort has been invested in improving provision for children's writing.

Substantial work has been undertaken in all eight secondary schools in introducing much of Higher Still in the course of session 1999/2000.

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.



Picture this

I wish that the school would be quiet.



A study in concentration

New Directions Lottery Funding has helped support 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 a high standard in debating competitions. Primary and secondary schools have continued their involvement in multi-lateral (and bilateral) European partnerships.

The Angus Youth Congress goes from strength to strength thanks to the sterling efforts of many young people, ably supported by the Youth Congress Worker.

The emerging Community Learning agenda has offered further opportunities for close partnership working with local communities. The Arbroath Technology Initiative is now a reality, offering pupils and the community access to a state-of-the-art computer suite.

The new Rosemount Primary School will be fully operational by the start of school session 2000/01 and major extension/improvement works have been carried out on Liff, Mattocks, Monikie, Murroes, Glenisla, Auchterhouse, Hayshead, St Thomas and Glamis Primary Schools.

AIMS

We are committed to realising the potential of all children, young people, communities and staff by:

- Placing people at the heart of all we do;
- Nurturing an ethos of achievement;
- Striving for sustainable improvement;
- Working co-operatively.

FOR THE FUTURE...

Under Best Value, we will continue to review services, including the following:

Secondary Education; Primary Education; Instrumental Tuition.

In addition, major extension/improvement works are planned at Southmuir Primary School, Webster's High School and Birkhill Primary School.



SERVICE COST PROFILE

	1999/00 Budget £000	1999/00 Actual £000	2000/01 Budget £000
REVENUE			
NET EXPENDITURE			
Environmental Health	1,020	929	1,020
Cleansing Service	5,389	5,021	5,135
Vehicle Hire Centre	(315)	(166)	(13)
Consumer Protection	400	385	399
Carnoustie Golf Open	20	19	-
Public Analyst	81	87	81
Total Net Expenditure	6,595	6,275	6,622
CAPITAL EXPENDITURE			
Public Analyst	9	9	9
Recycling & Civic Amenity Sites	41	42	135
Lochhead Landfill Site	62	596	429
Vehicle Replacement	-	229	-
Public Conveniences	58	1	-
Total Expenditure	170	877	573

THE YEAR'S PERFORMANCE

Net Revenue Expenditure was £320k (4.9%) under budget.

This was essentially due to an underspend on payments for the waste disposal facility of £350k due to starting date delays, offset by an overspend on landfill tax of £215k, as a result of the delay. More savings arose due to increased income of £205k from refuse collection and tipping charges within Cleansing. Staff slippage of £25k, Central Support reductions of £85k and Property Maintenance charges reduction of £15k made up the remainder of the savings.

Vehicle Hire Centre overspent on maintenance charges by £95k and received £50k less income than they had anticipated from users. These offset the savings within the other areas of the department.

Capital Expenditure was £707k (415.9%) over budget.

This was mainly due to planned overspends on Lochhead Landfill Site of £534k and vehicle purchases of £229k.

These were offset with an underspend on Public Conveniences of £57k.

The Open Golf Championship at Carnoustie proved to be one of our highlights of the year with good team working in evidence across the Environmental Health, Trading Standards and Waste Management Sections of the department, which ensured our enforcement work at the event was successful.

Teamwork was again in evidence in tackling preparation for an Accounts Commission Audit under the Performance Management and Planning framework, which led to an agreed management action plan for the department.

The Dundee Energy Recycling Plant is now on stream and turning thousands of tonnes of Angus waste into energy, whilst the Restenneth landfill facility has completed Phase 2a with a total investment so far of £1.4million.

Loo of The Year Awards have again been gained for five superloos in Angus and a new superloo facility has been opened in Montrose.

Much effort is put into education and awareness training for consumers, business and the young. Initiatives have included a firework safety campaign in Angus schools, food safety education for ethnic groups, new information leaflets, and food hygiene training for voluntary groups.

In relation to food, the Food Standards Agency is now up and running in Scotland operating from an office in Aberdeen. The Agency was set up to monitor food safety from "plough to plate" and concerns itself not only with the food we consume, but the processes it goes through to reach retail outlets and the welfare of the farm animals who provide much of it. New standards of food control and enforcement are being formulated which will have a profound impact on the department, especially if no new resources are provided by central government.

The Trading Standards section has seen a significant increase in the number of consumer complaints and enquiries it had to handle and an increase in activity with other enforcement agencies including the council's Licensing Officer. A new Consumer Bill and further legislation on unfair contract terms, unfair trading practices and control of feed mixing on farms are already impacting on the service.

Recycling initiatives continue to achieve success with improved newspaper tonnages uplifted, an award gained for recycling Yellow Pages directories, and enhanced recycling co-operation established with voluntary groups and external partners.

An investment plan has been completed for the Cairnie Loan Commercial Workshop facility and an action plan is in place for improvements to the operation of the Vehicle Hire Centre.



Millennium firework safety



Food test for safe taste

AIMS

- Safeguard and promote public health and consumer awareness;
- Provide advice and expertise to the public, trade and business locally;
- Provide a quality service within available resources;
- Assist in educating and motivating members of the public and business, to improve and protect the environment.

FOR THE FUTURE...

We will continue to review services to provide Best Value and seek to persuade government to provide additional resources to enable us to tackle the demands of new legislation.

*I wish my mum would stop throwing away
her glass bottles, so I could put them
in the recycling bin.*



SERVICE COST PROFILE

HOUSING REVENUE ACCOUNT

REVENUE	1999/00 Budget £000	1999/00 Actual £000	2000/01 Budget £000
NET EXPENDITURE			
Repairs & Maintenance	5,754	6,141	5,724
Management & Supervision	3,518	3,536	3,988
Capital Finance Charges	7,137	6,466	7,335
Total Net Expenditure	16,409	16,143	17,047
House Rents	14,992	14,875	15,590
Garages/Garage Sites/Shops	284	263	302
Land	8	8	8
Miscellaneous	482	576	492
Housing Support Grant	24	17	20
Total Income	15,790	15,739	16,412
(Surplus)/Deficit for year	619	404	635
at start of year	(1,697)	(1,697)	(1,293)
at close of year	(1,078)	(1,293)	(658)
CAPITAL EXPENDITURE			
New Building	384	29	65
Modernisations			
& Rehabilitations	5,814	5,783	7,177
Other	39	34	24
Total Expenditure	6,237	5,846	7,266
Income - Sale of Houses etc.			
Useable Proportion	1,014	975	991
Total Income	1,014	975	991
Capital Net Expenditure	5,223	4,871	6,275

THE YEAR'S PERFORMANCE

Revenue Expenditure on repairs and maintenance was over budget by £387k due to higher costs for unplanned maintenance (£436k). This is demand led and to a large extent unpredictable. Savings of £49k were achieved in Sheltered Housing Planned Maintenance etc.

Capital Finance charges showed savings of £671k due to lower interest charges (£74k) and lower principal repayments (£195k) as a result of lower debt outstanding and lower rate of interest being charged on debt. Capital Financed from Current Revenue was £404k less due to lower requirement for funding of capital expenditure.

A reduction of income of £51k resulted from lower rent income of £138k due to increased arrears and higher than expected house sales, offset by additional miscellaneous income of £94k being in the main capital recharges for computer systems implementation (£73k).

Net Capital Expenditure was below budget by £352k (6.7%) This was due to an underspend on capital projects of £391k which was offset by a reduction in income from the sale of land etc. £39k.



1-7-5 award

A year of achievement is the best way of summing up activity within the Housing department. The main achievements included:-

93 houses were comprehensively renovated, double-glazing was installed in some 295 properties and whole house heating provided in 210 houses.

We had the second lowest average rent of all Scottish local authorities and again achieved satisfactory performance indicators.

Best Value was taken forward through the publication of service reviews on Council House Sales, Housing Plan/Liaison with Housing Associations/Scottish Homes/Research and Information, Travelling People's Site Management, and service reviews were commenced in regard to a number of other service areas.

As a mark of quality we received Plain English Crystal Marks for information leaflets on tenant participation.

The year under review saw the production of an Empty Homes Strategy and a successful bid for £344,000 of funding from the Scottish Executive's Empty Homes Initiative for 1999 to 2002. A Homelessness Strategy was also produced and saw the development of revised policy and procedures in regard to homelessness. A successful bid for funding under the Government's Rough Sleepers Initiative was made and the awarded funding of £52,000 will allow much useful work to be carried out in the 2000/01 financial year, in partnership with Rowan Alba.

Procedures were produced to deal with Anti-Social Behaviour Orders and it was noticeable that there was an increase in contact from householders about Anti-Social Behaviour Orders being seen as a way to resolving neighbour disputes.

In line with the department's commitment to improve the amount and quality of housing information, the Guide to Housing Options, developed by Scottish Homes, was piloted.

In regard to energy efficiency, the department was judged overall winner of the 1-7-5 Award for the most exciting innovation in the partnership category. The first HECA Progress Report was published and a default supplier for domestic power was appointed.

Service delivery to tenants was greatly improved through the introduction of new callout arrangements for out-of-hours emergency repairs and the installation of the repairs module as part of the new comprehensive computerised Housing Management System. A schedule of rates scheme for unplanned maintenance repairs was developed and considerable benefits will arise from this.

March 2000 saw the opening of the refurbished ACCESS Office in Carnoustie and plans were well advanced during the year for ACCESS Offices in Kirriemuir and Montrose.

Following the transfer of the wardens service to Housing a Special Needs Section was established to improve overall service delivery.

Considerable work was undertaken in regard to the development of further modules associated with the comprehensive Housing Management System.



Sheltered gardens

AIMS

- Ensure all residents of Angus have the opportunity to access good quality affordable housing;
- Retain a strong Housing Department, that is both a direct provider of affordable rented housing and an enabler of a range of housing tenures;
- Provide a high quality housing service that is responsive to the needs of the housing customer;
- Maintain and improve our housing stock via a responsive repairs service, comprehensive planned maintenance and upgrading works;
- Ensure safe and sustainable housing schemes through the implementation of sound management practices that incorporate tenants' views;
- Provide a housing information and advice service;
- Encourage best practice amongst all housing providers in Angus;
- Develop the concept of Best Value;
- Provide a range of other services on a decentralised basis.

FOR THE FUTURE...

We will continue with our programme of Best Value service reviews and during 2000/01 service reviews on the Stock Improvement Programme, Waiting and Transfer List Administration/Allocations, and Tenant Participation will be published. In addition, the future programme of Best Value reviews will be considered against a more strategic corporate approach.

Further modules of the comprehensive integrated Housing Management System will be implemented and it is anticipated by 31 March 2001 that the complete system should be functioning.

Details of the major stock conditions survey will be published in the autumn of 2000 and this will assist in identifying needs in regard to the future modernisation and improvement programme.

In the summer of 2000 the Scottish Executive will publish a major Housing Bill and the department will require to commence preparations for the legislative changes that will be brought about by this bill. In October 2000, a licensing scheme for houses in multiple occupation will become mandatory and the department will have a role in helping to implement this scheme.

In summary, the department will continue to have an interesting and challenging future.

SERVICE COST PROFILE

OTHER HOUSING

1999/00	1999/00	2000/01	
REVENUE	Budget	Actual	Budget
NET EXPENDITURE	£000	£000	£000
Improvement Grants	61	56	55
Housing Advances	1	(8)	(8)
Rent Rebates	433	482	546
Rent Allowances	432	476	484
Other	163	149	158
Total Net Expenditure	1,090	1,155	1,235
CAPITAL EXPENDITURE			
Improvement Grants	685	506	475
Advances	-	47	-
Total Expenditure	685	553	475

THE YEAR'S PERFORMANCE

Revenue expenditure was over budget by £65k (5.9%).

Housing advances generated net savings of £21k due in the main to lower interest charges resulting from lower interest rates.

Rent rebates overspend of £49k was due to higher administration charges of £52k.

Rent allowance overspend of £44k was due to higher administration charges of £47k.

Capital expenditure for improvement grants at £506k (73.87%) was under budget due to lower than anticipated demand.



Foundations for the future at St. Drostan's

SERVICE COST PROFILE

	1999/00 Budget £000	1999/00 Actual £000	2000/01 Budget £000
REVENUE			
NET EXPENDITURE			
Planning	1,372	1,342	1,371
Transport	1,316	1,211	1,239
Total Net Expenditure	2,688	2,553	2,610
CAPITAL NET EXPENDITURE			
Planning	175	159	144
Transport	29	20	54
Carnoustie - Environmental			
Improvements (LCF)	87	151	(48)
Arbroath Abbey (LCF)	199	226	430
Arbroath Harbour (LCF)	55	7	128
Total Expenditure	545	563	708

note
Excludes Housing Improvement Grants

THE YEAR'S PERFORMANCE

Revenue net expenditure was below budget by approx. £135k (5.0%). This was due to lower than anticipated central support costs.

Capital expenditure was above budget by approx. £18k (3.3%). This was due to the Local Capital Fund projects, Carnoustie Environmental Improvement and Arbroath Abbey not receiving the applicable grant income in the same year as the expenditure was incurred.

Both these projects are expected to be completed within the overall budget.

A significant advance was made in the process of achieving an up to date Local Plan for Angus by holding a Public Local Inquiry into unresolved objections. Formal commencement of the joint Structure Plan for Dundee and Angus was announced.

Building Control and Development Control continued to process their respective applications quickly and effectively. In recognition of the work of the Planning & Transport department, a commendation was received for outstanding performance and quality in development control, with an emphasis on customer care. Building Control responded to the introduction of new regulations by organising some well attended briefing seminars for local agents. In respect of planning appeals the success rate was particularly high with 90% of cases being dismissed.

One of the major events in Angus was the return of the Open Golf Championship to Carnoustie and Planning & Transport made a significant contribution to the preparatory work through the building control service. In addition a range of environmental improvements in Carnoustie were implemented. Environmental improvements continued in Arbroath town centre and a start was made on construction of the Arbroath Abbey Visitor Centre Project. A marketing exercise to stimulate development proposals for Arbroath Harbour was undertaken and a scheme for Townscape Heritage Initiative funding was prepared. Possible development options for Monifieth town centre were received and a consultancy study for the beachfront was progressed.

Planning & Transport managed and co-ordinated the preparation of the council's Environment Strategy Action Plan and made substantial progress towards the preparation of a Local Agenda 21 Strategy for Angus. Contributions were also made to the Tayside Local Biodiversity Partnership, the Tay Estuary Forum and the Cairngorms Partnership.

Planning & Transport co-ordinated the preparation of and consultation on the Angus Interim Local Transport Strategy. Progress was made on the implementation of the bus passenger information project on the Carnoustie to Ninewells corridor. An ongoing programme of local bus service and other improvements were initiated making full use of rural transport grant.

The computer system used by Planning & Transport was further developed and information and analysis was provided to support the council's case for European and UK financial assistance, in many instances resulting in the successful award of grants.

Planning & Transport was involved with the Angus Doors Open Day, the implementation of the Angus Millennium Forest, the Paths for All Initiative and continued support for Angus Environmental Trust.

The extensive programme of Best Value service reviews continued with the completion of Development Control, Building Control, Development Plans, Information and Public Transport and School Transport (with Education).



Abbey excavations begin



Links and luxury at Carnoustie

AIMS

- Provide efficient processing of planning applications, building control warrants and home improvement grants;
- Provide and maintain an up-to-date Local Plan and Structure Plan;
- Co-ordinate development of strategies for Local Agenda 21, the environment, transport and for rural areas;
- Improve the built environment by developing physical projects and promoting conservation;
- Plan and administer a cost effective network of public, education and community transport services;
- Provide an information service to meet departmental requirements and contribute to corporate needs;
- Apply sustainable policies and guidance for development, including protection of the architectural heritage.



Boardwalk banners for Carnoustie Country

FOR THE FUTURE...

- Seek to maintain and where possible improve upon service delivery;
- Continue Best Value service reviews;
- Complete the Arbroath Abbey Project;
- Adopt the Angus Local Plan and complete the Angus Transport Strategy;
- Produce an LA21 Strategy;
- Inaugurate Design Awards;
- Implement countryside access projects.

*I wish people would
use buses instead of cars.*



SERVICE COST PROFILE

	1999/00 Budget £000	1999/00 Actual £000	2000/01 Budget £000
REVENUE			
NET EXPENDITURE			
Recreation Services			
Headquarters & Directorate	1,523	1,439	1,533
Parks & Gardens	1,467	1,461	1,431
Country Parks	428	414	424
Sports Centres & Swimming Pools	2,932	2,866	2,918
Burial Grounds	324	332	276
Total Net Expenditure	6,674	6,512	6,582
CAPITAL EXPENDITURE			
New Buildings	92	104	-
Building Improvements	2	14	4
Millennium Public Arts Project	5	-	-
Angus Millennium Forest (LCF)	2	1	1
Sub Total	101	119	5
Covenant Repayments	64	64	64
Total Expenditure	165	183	69

THE YEAR'S PERFORMANCE

Net Revenue Expenditure was under budget by £45k in relation to direct operations due mainly to higher than anticipated income.

The Central Support charge was £117k lower than budget bringing the overall underspend to £162k.

Capital Expenditure was £18k over budget mainly due to an overspend on Brechin Leisure Centre Multi-Purpose Court.



Picnic time at Monikie Country Park

The year has seen steady progress to ensure Best Value is achieved across all areas of our operations whilst maintaining high quality service delivery.

Over 1.3 million visits were made to our leisure centres, swimming pools and caravan parks. This is an increase of 9% over the previous year. Within the country parks, visitors numbered 554,573, an increase of 10%.

The outdoor multi-purpose court at Brechin Leisure Centre opened for public use during December 1999 and is proving to be a popular addition to the leisure facilities in Brechin.

Two new development officers have been appointed to work on an Angus wide basis:-

- The first is a football development post and is a partnership between Angus Council, the Scottish Football Association and the four senior football clubs in Angus. The postholder has been successful in establishing schools of football across the burghs and co-ordinating the development of football and football coaching across Angus.
- The second post is a development post for sport and recreation for people with disabilities. This post is again a partnership-funded post and brings four council departments together with SportsScotland and Scottish Disability Sport with sponsorship from Royal Mail "Ready, Willing and Able Programme". The post has also brought immediate success with the establishment of the Angus Disability Sports Forum which has raised awareness of issues surrounding athletes with disabilities and has begun to generate support funding for programmes associated with sports for people with disabilities.

The well established Tayside Sports Development Group is now actively supporting the creation of what will be the Tayside and Fife Institute of Sport. This brings together new partners from Dundee University, Fife Council, Scottish Enterprise Tayside as well as many new service provider partners including Next Generation, RM Condor, Drumoig - National Golf Centre, and further and higher educational establishments.

In partnership with Millennium Forest for Scotland Trust and Forestry Authority, Scottish Natural Heritage, Angus Environment Trust, we completed the second phase of planting the Angus Millennium forest. This phase comprised 35 hectares of community woodland, and some 80,000 trees were planted around Brechin, Kirriemuir, Carnoustie and Montrose.

We are continuing to seek accreditation for Investors in People.



Seaside splash at Montrose

I wish I could work with my granda
and grow lots of tatties.
Tatties help you grow big.



Landscape golf

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 2000/01:

Review of Marketing and Promotion; Countryside Ranger Service; Administration of Burial Ground Procedures.



Panoramic playtime

SERVICE COST PROFILE

REVENUE	1999/00 Budget	1999/00 Actual	2000/01 Budget
Trunk Roads	-	7	-
Structural/Cyclic	5,112	5,082	4,935
Statutory Duties	543	548	610
Traffic & Transport	526	554	499
Road Lighting	1,360	1,295	1,279
Winter Maintenance	1,501	1,508	1,505
Arbroath Harbour	101	112	109
Rechargeable Works	-	(15)	-
Car Parking	29	58	38
Coastal Protection	179	182	179
Flood Prevention	19	34	19
Departmental Administration	-	(52)	-
Total Net Expenditure	9,370	9,313	9,173
CAPITAL EXPENDITURE			
Bridge Assessment/Repairs /Strengthening	603	350	254
Traffic Signals/ Pedestrian Crossings	-	13	40
Road Safety/Traffic Calming	225	300	25
Cycling/Pedestrian Facilities	30	40	-
Major Projects	975	886	2,380
Minor Projects	99	91	-
Environmental Improvements	333	523	56
Miscellaneous Projects	273	330	158
Sub Total	2,538	2,533	2,913
Covenant Repayments	49	49	49
Total Expenditure	2,587	2,582	2,962

THE YEAR'S PERFORMANCE

Revenue net expenditure was below budget by approx. £57k (0.61%). The reason for the underspend was a lower than anticipated support services recharge.

The last year of the Millennium has provided the department the opportunity to both look back briefly and more importantly look forward to the future, where significant projects will be implemented in the next five years or so which will be of enormous benefit to all road users, businesses, and transport in Angus.

Looking back we have again focused on road safety as being a crucial issue in an Angus context. Our first Road Safety Action Plan has now been published and sets challenging targets for the reduction of fatal, serious and minor injury accidents through to 2010. It has been well received both locally, and Scotland wide.

In addition we have carried forward the detailed design and construction of significant town centre environmental improvement projects in Montrose and Arbroath.

On a more specialist note our traffic section provided innovative solutions to assist traffic accessing the Open Golf Championship at Carnoustie. The department's input helped greatly towards the overall success of the tournament.

Invaluable year-on-year work has again been carried out on traffic management, road, lighting and winter maintenance activities, striving wherever possible to maintain and improve the roads network infrastructure.

Much progress has been made in preparing for major projects such as the dualling of the A92, planned replacement of Montrose Bridge and, on behalf of the Scottish Executive, for two new grade separated junctions on the A90 Forfar Bypass.

Looking forward from 2000 to the next five years there is much to anticipate with three major projects due to be commenced and completed in the early years of the new millennium:

- by May 2001 design and construction on behalf of the Scottish Executive of grade-separated junctions on the A90 Forfar Bypass at the Glamis and Kirriemuir junctions should have commenced.
- by mid 2004 we will have achieved construction of the dualling of the A92 between Dundee and Arbroath;
- by March 2005 we will have achieved the replacement of a new bridge across the River South Esk at Montrose/Ferryden;



Restricting speed on the A92

I wish I could get to the end of the rainbow.

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;
- Maintain the roads network infrastructure to a safe and serviceable standard;
- To continually seek to improve on our consultation, service delivery and implementation of projects to our customers.

FOR THE FUTURE...

On the A90 at Forfar, with the proviso that statutory planning considerations are met, work on behalf of the Scottish Executive to construct two grade-separated junctions at the A94 Glamis Road and A926 Kirriemuir Road junctions are programmed to commence as early as May 2001.

We will seek tenders for the construction of the dualling of the A92 between Dundee and Arbroath in October 2000, which will be a major milestone in the successful development of this project.

Construction is programmed to begin in June 2002.

Montrose Bridge urgently requires replacement and we shall seek to replace the existing structure with a new bridge fit for the surrounding environment. Construction is programmed to begin in August 2003.



Ornamental illuminations

SERVICE COST PROFILE

	1999/00 Budget £000	1999/00 Actual £000	2000/01 Budget £000
REVENUE			
NET EXPENDITURE			
Children & Families	4,848	5,030	4,977
Older People	11,828	12,124	11,845
Physical Disabilities	1,163	1,216	1,332
Learning Disabilities	1,990	1,684	2,306
Mental Health	676	612	474
Criminal Justice Services	(13)	(6)	(43)
Administration	3,789	3,578	3,689
Total Net Expenditure	24,281	24,238	24,580
CAPITAL EXPENDITURE			
Health & Safety Improvements:-			
Residential Units	38	64	-
Angus Community Care			
Charitable Trust	130	102	160
Improvements:-			
Adult Resource Centres	1	3	-
Sub Total	169	169	160
Covenant Repayment - Seaton Grove, Arbroath	88	88	88
Total Expenditure	257	257	248

THE YEAR'S PERFORMANCE

Revenue Net Expenditure was below budget by £43k (0.18%). The main reason for the variance was due to Central Support costs being £46k lower than budget.

Net Capital Expenditure was in line with budget.

Annual reviews of three-year plans, in respect of children's services and community care, have been completed and the department has contributed to the publication and review of the first Angus Childcare Plan.

We have completed another five Best Value service reviews within the councils five-year programme and are reviewing our future programme of Best Value activity within a move to a more strategic corporate approach.

Social Work was presented with the Silver Award from the Plain English Campaign for our commitment to providing 'crystal clear' information. To date, 35 public information leaflets have achieved a Crystal Mark.

A new directory of services for Angus citizens was launched last year as a result of a partnership arrangement between Social Work, Angus Association of Voluntary Organisations, Angus Mental Health Association and Princess Royal Trust Angus Carers Centre. The directory contains information about voluntary organisations and statutory agencies in Angus that provide services to community care groups and children and families.

Phase 1 of the Mental Health Strategy has been implemented with the establishment of multi-disciplinary teams, as well as an Angus-wide responsibility centre for people with a disability. A considerable amount of work has been undertaken to develop integrated policies and procedures and a joint training strategy with our health partners.

Also, in community care, a Tayside-wide appropriate adult scheme was developed on a multi-agency basis and six volunteers from Social Work have been trained.

A new family support team for the Forfar/Kirriemuir/South West Angus area was set up as part of the Sure Start Initiative. We also established, in partnership with Education and Health Services, a New Community School initiative based in Arbroath Academy. A family contact service within the Child & Family Centre in Arbroath has been developed in partnership with the voluntary organisation, Family Mediation.

Also, a comprehensive training programme on children's rights and the law was organised for all children's services staff, with participation from other key departments and agencies including Education, Law and Administration, Health Services, Police and Voluntary Organisations.

Within criminal justice and children's services, work has started on the development of diversionary strategies for young offenders. A member of staff was seconded to the Barnardos Project for young offenders in Stirling for a period of four months.

A 'Working Families Tax Credit' calculator or ready reckoner was designed by the welfare rights team and a campaign to maximise peoples' income has been successfully undertaken.



Just add flour, water and a bit of laughter!

On board for the special Olympics



*I wish my gran could get her teeth fixed
so she will be happy.*



Light and movement in the multi-sensory room

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...

Over the next year we are committed to the development of a coherent performance management, measurement and reporting strategy which will link strategic and financial planning.

The department also has to address a range of national policy developments and initiatives relating to social work and wider partnership developments focused on health, well being and social justice. These include:

- Implementing "Modernising Community Care";
- Developing a Carers Strategy;
- Developing a joint Learning Disability Strategy;
- Implementing the national framework for mental health services;
- Modernising social work services – "Aiming for Excellence";
- Implementing "Tough Option" proposals in criminal justice services;
- Implementing objectives of the Children's Services Development Fund;
- Implementing "Sure Start Scotland";
- Addressing the Strategic Framework for Children's Services.



SERVICE COST PROFILE

	1999/00 Budget £000	1999/00 Actual £000	2000/01 Budget £000
REVENUE			
NET EXPENDITURE			
Chief Executive			
Staff Costs	980	965	997
Property Costs	2	1	2
Transport Costs	80	74	115
Supplies & Services	123	107	110
Third Party Payments	77	44	54
Capital Financing Costs	4	4	4
Total Net Expenditure	1,266	1,195	1,282
Income	-	-	-
Total Recharge	1,266	1,195	1,282
CAPITAL EXPENDITURE			
Village Halls Support Initiative (Local Capital Fund)	121	44	131
Total Expenditure	121	44	131

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

THE YEAR'S PERFORMANCE

Net revenue expenditure was below budget by £71k (5.6%) largely due to an underspend of £33k on third party payments, £20k in member allowances and £15k in other supplies and services.

ECONOMIC DEVELOPMENT UNIT
SERVICE COST PROFILE

	1999/00 Budget £000	1999/00 Actual £000	2000/01 Budget £000
REVENUE			
NET EXPENDITURE			
Economic Development			
Staff Costs	425	406	430
Property Costs	144	164	167
Transport Costs	32	22	24
Supplies & Services	180	191	151
Third Party Payments	498	505	349
Support Services	127	162	178
Capital Financing Costs	741	741	741
Total Expenditure	2,147	2,191	2,040
Income	624	702	602
Total Net Expenditure	1,523	1,489	1,438
CAPITAL EXPENDITURE			
New Build/Redevelopment	1,420	404	1,218
Financial Assistance to Business	30	13	35
Land Acquisition	207	269	250
Miscellaneous Projects	24	163	1
The Pictish Centre (LCF)	100	100	-
Acquisition of Industrial Land - Orchardbank (LCF)	132	132	-
Sub-Total	1,913	1,081	1,504
Covenant Repayments	48	48	48
Total Expenditure	1,961	1,129	1,552

THE YEAR'S PERFORMANCE

Revenue net expenditure was below budget by approx. £34k (2.2%) despite central support charges exceeding budget by £35k.

This was mainly achieved by higher than anticipated income resulting from increased industrial unit rental income and higher than budgeted European grant income. Other income also increased due to unbudgeted income in respect of stand space at the Offshore Europe conference.

Capital Expenditure was below the original budget allocation for 1999/2000 by £832k (42.4%). This was due mainly to delays in New Build/Redevelopment works at Baden Powell Road in Arbroath, Orchardbank in Forfar and at Brechin Enterprise Park.

The year 1999/2000 was certainly eventful in the Chief Executive's department. The development and strengthening of relationships with our key partners featured prominently.

Angus Council have the lead responsibility for Community Planning and over the year, in conjunction with our partners, produced a draft joint Community Plan as well as consulted on its findings.

Our partnership arrangements with Tayside Police continue to bear fruit, particularly in the area of Community Safety. There have been a number of successful Challenge Funding bids resulting in increased spending power to make Angus a safer place to live. The department supported two secondments, one of Community Safety Development Officer and the other who was engaged with the Scottish Executive in a Pathfinder exercise related to Community Safety.

During the year we have also had discussions with our partners in the Health Services regarding a similar secondment arrangement. We have now established the post of Angus Health Development Officer and hope to introduce a further secondment with a remit to tackle drugs and alcohol issues.

Of course one of our key partners are the citizens of Angus. We have tried to strike up a closer relationship over the year with a number of both mainstay and new approaches as follows:-

- Support to Community Councils;
- Area Forum Events;
- Approval for the development of an Angus Citizens' Panel;
- The development of a customer complaints service;
- The launch of ACCESS Line, a lo-call telephone number;
- The development of locally based ACCESS offices;
- The development of a Public Performance Reporting Strategy, Framework and Action Plan.

We are committed to improving our communications with the public into the future.

Best Value, the Government's agenda, produces many challenges for both the Council and the department to lead on implementation and manage results. We are expecting new legislation for the longer-term impact of Best Value in 2000.

The Chief Executive's Department effectively brings together a range of corporate activities including Policy and Performance, Public Relations, Economic Development and the Emergency Planning functions.

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 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 in 2000/01. In particular, we will corporately review services of a cross-cutting or strategic nature.

I want my family to be well looked after.

The Finance department faced and met many challenges during the year, not least of which was the successful implementation of the new integrated Council Tax, Housing and Council Tax Benefits administration system within the Revenues Division of the department. The implementation of the new computer system was not without its problems. However, the staff involved are to be congratulated for ensuring that a high standard of service continued to be delivered to the customers.

The importance of information technology systems in the delivery of first class financial services cannot be underestimated and the capacity of finance staff to absorb the many changes which the development of these systems brings is certainly worthy of mention. In particular the major task of upgrading our financial systems to ensure they were made year 2000 compliant and as a consequence ensuring that the delivery of financial services continued to run smoothly into the new Millennium was a significant achievement. The hard work of all of those staff involved and the support and assistance of colleagues in Information Technology is gratefully acknowledged.

Despite the normal disruption encountered when changing computer systems and the significant increases in water and sewerage charges applied by the North of Scotland Water Authority (NOSWA), for which the Council acts as collection agent, the council's Council Tax collection performance has improved in financial year 1999/2000. The council generally, and the Finance department in particular, continue to place great emphasis on maximising collection levels for Council Tax and on recovering outstanding amounts in respect of the Community Charge.

1999/2000 saw yet another difficult budget process with spending pressures requiring to be balanced against the monies available to the council. Once again finance staff provided valuable financial advice to the council's elected members as well as to fellow officers on how best to deliver a competent budget in difficult circumstances. Through careful budget management since the council began, a strong financial position has been developed for the future.

Other key highlights for the Finance department in the year included:-

- The completion of the 1998/99 Annual Accounts on time and without qualification with the council being second in Scotland to obtain an audit certificate;
- The completion of a number of Best Value service reviews in the areas of Payroll, Internal Audit and Non-Domestic Rates, the action plans for which will lead to service improvements for customers;
- The introduction of a Capital Project Appraisal (CPA) procedure to provide a strong basis from which to make the difficult decisions regarding the council's capital investment programme;
- The completion of a £20 million debt rescheduling exercise which will yield substantial savings in future interest payments;
- The promotion of the interests and image of Angus through Finance staff's involvement with a variety of national groups, including CoSLA working groups, CIPFA Directors of Finance Section activities and the SOLACE Executive Committee.

AIMS

- To provide quality financial advice and service for our customers;
- To ensure the proper administration of the council's financial affairs;
- To maximise local taxation collection levels and ensure high standards of customer care;
- To make a positive contribution to the corporate business of the council.

FOR THE FUTURE...

Under Best Value we will continue to review services with the following service activities scheduled for review in 2000/01: treasury management & banking; sales ledger; payment of suppliers; insurance and risk management. In addition, we will continue to develop the financial elements of the Best Value process including the design of council policy and plans to three-year budgeting, process benchmarking and activity based costing.

SERVICE COST PROFILE

	1999/00 Budget £000	1999/00 Actual £000	2000/01 Budget £000
REVENUE			
NET EXPENDITURE			
Finance (General)			
Staff Costs	1,456	1,433	1,490
Property Costs	1	-	1
Transport Costs	18	20	20
Supplies & Services	195	203	175
Third Party Payments	-	-	-
Capital Financing Costs	78	78	78
Total Expenditure	1,748	1,734	1,764
Income	249	253	255
Total Recharge	1,499	1,481	1,509

	1999/00 Budget £000	1999/00 Actual £000	2000/01 Budget £000
REVENUE			
NET EXPENDITURE			
Finance (Revenues)	1,410	1,347	1,486

CAPITAL EXPENDITURE

None

note

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

THE YEAR'S PERFORMANCE

Finance (General) net revenue expenditure was below budget by £18k (1.2%) mostly due to staff slippage.

Finance (Revenues) revenue expenditure was under budget by £63k (4.5%)



High finance

I wish that if I put
money in the ground
it would make a
money tree.

SERVICE COST PROFILE

	1999/00 Budget £000	1999/00 Actual £000	2000/01 Budget £000
REVENUE			
NET EXPENDITURE			
Information Technology			
Staff Costs	1,178	1,158	1,236
Property Costs	2	3	-
Transport Costs	41	47	56
Supplies & Services	213	205	254
Third Party Payments	-	-	-
Capital Financing Costs	50	50	50
Total Expenditure	1,484	1,463	1,596
Income	348	404	459
Total Recharge	1,136	1,059	1,137

CAPITAL EXPENDITURE
None

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

THE YEAR'S PERFORMANCE

Net revenue expenditure was below budget by £77k (6.8%), largely due to extra income generation from recharging of £56k and savings in staff costs of £20k.



Extending the education web in Arbroath

I wish for a machine, which will tell you the answers to all your questions.

Since local government reorganisation in 1996 the council has invested over £7 million in information and communications technologies and the past year has seen a continuing increase in demand for services from the department.

The corporate data communications network has again been extended and now provides full Internet browsing and e-mail facilities to approximately 900 staff. The introduction and rapid expansion of these facilities has made a significant contribution to improving communications and efficiency across many areas of the council. In addition, the network provides similar facilities to six secondary schools where all pupils now have an individual e-mail address.

The development of secondary school networks and the installation of computer facilities in primary schools as part of the council's implementation of the National Grid for Learning has been a major element of the work of the department, and has involved close co-operation with colleagues from Education. Nearly 500 additional modern computers have been installed in Angus schools in the past year and this rate of investment will continue for another two years. In other areas of learning the department has been involved in the implementation of a computerised learning centre to be launched in Carnoustie library and the development of computer based learning facilities based in a number of village halls across Angus.

Elsewhere the principal activities undertaken by the department included:

- Development of knowledge based software package to support the launch of ACCESS Line;
- Implementation of new systems in Housing and Planning & Transport;
- Design and development of a non-residential charging system for Social Work;
- Extension of leisure management systems.

As part of the council's Best Value Implementation Plan a major service review was completed in the installation service area of the department.

No summary of activity of the year could omit reference to the so-called Millennium Bug. The department completed its preparations to minimise the effects of any disruption on schedule. This activity had been ongoing for three years and involved the amendment or replacement of all major corporate data processing systems. The project also necessitated the application of over 3,500 amendments/upgrades to server and desktop software. The effort involved in planning and implementing the Year 2000 programme was rewarded in the fact that while a small number of very minor problems were encountered, no disruption to service delivery occurred during the Millennium period.

AIMS

- To continue to deliver cost effective and sustainable information technology services to all areas of the council;
- To seek to deploy technology solutions wherever appropriate in support of the council's Key Themes and Corporate Priorities.

FOR THE FUTURE...

- Continue to deliver sustainable IT services to all parts of the council improving internal efficiency and enhancing the council-citizen interface;
- Continue to review service delivery as part of the council's Best Value programme.

The election of the first Scottish Parliament since 1707 in May 1999 saw the culmination of months of administration by a team dedicated full time to the project. Holding the Scottish Parliament and local government elections simultaneously was a unique challenge for the election team and a huge achievement - marked in particular by the early declaration of results for the Scottish Parliament election.

Securing the Open Golf Championship for Carnoustie in 1999 was a vital boost for both the economy and the profile of Angus. The contribution of various officers from the department in terms of the overall co-ordination of the council's support of the event, including securing leases of council property for hospitality, making temporary Traffic Orders for safe traffic management, and concluding the development of the Carnoustie Golf Course Hotel played a significant role in the success of the event.

Considerable progress has also been achieved in a number of other areas:

- The legal agreements for Pictavia in Brechin Castle Centre were concluded allowing the centre to open in 1999;
- The pre-qualification documentation is currently being finalised for the purposes of selecting prospective tenderers for the dualling of the A92 Arbroath-Dundee road. Planning permission for the route was granted by the Scottish Ministers in December 1999 and the related Statutory Orders are currently with the Scottish Ministers for determination;
- A large amount of time has been devoted to ensuring that the council is adequately prepared for the implementation of the Human Rights Act 1998 in October of this year;
- Work has also taken place to assist the council to implement other new legislation and in responding to the many consultation documents emanating from the Scottish Parliament.

AIMS

- Provide a comprehensive service to the council 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.

FOR THE FUTURE...

- Following the pilot of Area Service Teams, work will continue to provide assistance to lead officers where required, in developing these in each of the eight forum areas;
- Community Council elections take place in October 2000 and it is intended to hold a full postal ballot in the hope of achieving an increased turnout;
- We will continue with our programme of Best Value service reviews;
- We will continue to ensure legality and propriety in all the work of the council.

I wish that everything
would go right.

SERVICE COST PROFILE

	1999/00 Budget £000	1999/00 Actual £000	2000/01 Budget £000
REVENUE			
NET EXPENDITURE			
Law & Administration			
Staff Costs	1,136	1,138	1,167
Property Costs	3	4	3
Transport Costs	13	15	14
Supplies & Services	106	97	99
Third Party Payments	5	6	5
Capital Financing Costs	3	3	3
Total Expenditure	1,266	1,263	1,291
Income	103	157	141
Total Recharge	1,163	1,106	1,150

CAPITAL EXPENDITURE

None

note

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

THE YEAR'S PERFORMANCE

Net revenue expenditure was below budget by £57k (4.9%) largely due to extra income generation of £53k from legal work undertaken by solicitors on behalf of the A92 PFI project.

HQ BUILDINGS SERVICE COST PROFILE

	1999/00 Budget £000	1999/00 Actual £000	2000/01 Budget £000
REVENUE			
NET EXPENDITURE			
HQ Buildings			
Staff Costs	150	146	137
Property Costs	675	692	673
Transport Costs	2	2	2
Supplies & Services	246	271	245
Third Party Payments	-	-	-
Capital Financing Costs	455	455	455
Total Expenditure	1,528	1,566	1,512
Income	128	160	112
Total Recharge	1,400	1,406	1,400

CAPITAL EXPENDITURE

None

note

All HQ revenue costs are fully recharged to user departments.

THE YEAR'S PERFORMANCE

Net revenue expenditure was above budget by £6k (0.4%). A large overspend of £38k in running costs was largely offset by extra income generation through recharges of £32k.



A warm welcome at County Buildings, Forfar

SERVICE COST PROFILE

	1999/00 Budget £000	1999/00 Actual £000	2000/01 Budget £000
REVENUE			
NET EXPENDITURE			
Personnel			
Staff Costs	691	674	690
Property Costs	-	-	-
Transport Costs	28	31	31
Supplies & Services	29	34	29
Third Party Payments	-	-	-
Capital Financing Costs	2	2	2
Total Expenditure	750	741	752
Income	11	21	13
Total Recharge	739	720	739

CAPITAL EXPENDITURE
None

note
All Personnel revenue costs are fully recharged to user departments

THE YEAR'S PERFORMANCE

Net revenue expenditure was below budget by £19k (2.6%) largely due to an underspend in staff costs of £17k.

TRAINING SERVICES
SERVICE COST PROFILE

	1999/00 Budget £000	1999/00 Actual £000	2000/01 Budget £000
REVENUE			
NET EXPENDITURE			
Training Services			
Staff Costs	564	563	495
Property Costs	53	53	63
Transport Costs	65	56	65
Supplies & Services	65	58	74
Third Party Payments	-	-	-
Support Services	124	37	48
Capital Financing Costs	4	4	4
Total Expenditure	875	771	749
Income	507	530	517
Total Net Expenditure	368	241	232

CAPITAL EXPENDITURE

Arbroath Community Telematics Initiative (LCF)	15	15	-
Village Halls IT Initiative (LCF)	5	5	-
Total Expenditure	20	20	-

THE YEAR'S PERFORMANCE

Net revenue expenditure was below budget by £127k (34.5%). This was mainly due to an underspend in Central Support Costs of £87k, £17k in other supplies & services and extra income generation of £23k.

The Single Status Agreement, which removed the distinction between white collar and manual workers in Scottish Local Government, was reached on 1 July 1999. While this is a significant and progressive agreement, it has placed additional demands on the Personnel department to harmonise the Conditions of Employment. This work, which will be ongoing for the next two years and beyond, will include the assimilation of all employees on to a single salary scale following a major job evaluation exercise.

In addition to addressing the Single Status Agreement during 1999/2000, much other work has been undertaken successfully thanks to the efforts of staff. Departments have been helped towards achieving Investors in People status by the cascading of the appraisal system, leading to the more effective identification of training needs and subsequent evaluation of training. The safety team has continued to assist the provision of a safe and healthy working environment through its advice, guidance and training programmes.

The reorganised Angus Council Training Services, has increased its delivery of training and employment opportunities to the people of Angus through the Skillseekers, Training for Work and New Deal programmes. Among its specific successes have been partnership projects like the Village Halls Information Technology training initiative and taking training to rural Angus with the help of European funding.

Main achievements include:

- Receipt of the Silver Award from Scotland's Health at Work;
- Development of a corporate Recruitment and Selection manual;
- Provision of an Information Technology and Customer Service Programme for the unemployed;
- Adoption of the Stress at Work Policy;
- Provision of a Return to Learn Programme for employees in partnership with Unison.

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;
- Provide training and employment opportunities for unemployed people in Angus.

FOR THE FUTURE...

We will continue to review our services in order to provide improved and best value services for our customers.

I wish everyone had a beautiful garden.

EDUCATION

This year, work continued on the Education department's project workload in response to the Government's focus on improving education provision throughout the country particularly in response to the New Deal initiative. The Education property asset management plan has now covered 10 primary schools with a further 12 in preparation. This strategic approach to assessing the current school stock is used to inform the compilation of a programme for future investment. At the same time, work progressed on a number of specific education projects including:

- Completion of the alterations and extension to primary schools at Letham, Glenisla, Hayshead, Mattocks, Liff, and Murroes at a cost of £2.2m
- Progressing on site the new £1.8m Rosemount Primary School and the design and contract documentation for the £2.8m modernisation and extension to Southmuir Primary School/ Webster's High School and the £500,000 alteration and extension to Birkhill Primary School.
- Feasibility study and outline designs for the £260,000 alteration and extension to Aberlemno Primary School.
- Overseeing the project management for the £382,000 alteration and extension to Glamis Primary School.

SOCIAL WORK

- Feasibility study for conversion of Fairlie House, Kirriemuir into office accommodation.

ECONOMIC DEVELOPMENT

- Completion of the support works for the Open Golf Championship, Carnoustie.
- Overseeing completion of the development of the £1.2m Pictavia development at Brechin.
- Outline design and overseeing the project management of the site works and progressing the design and contract documentation for factory units at the £2.3m Brechin Business Park development.
- Feasibility studies for the Angus Media Centre.

RECREATION SERVICES

- Completion of the £230,000 multi-purpose court at Brechin Leisure Centre.

CORPORATE

- Completion of the £180,000 ACCESS office at Carnoustie.
- Preparing outline design and overseeing the development of the ACCESS office at Kirriemuir.
- Completion of the £140,000 new public toilet at Montrose.
- Progress continued on the design and contract documentation for the £500,000 alteration to form an ACCESS Office at Montrose, the Energy Conservation Programme, the Access for the Disabled Programme and the design and contract documentation for the £160,000 development of the travelling people site at Tayock, Montrose.

CULTURAL SERVICES

- Progressing on site the £235,000 alteration to the Kirriemuir Town House to form the Gateway to the Glens Museum.

PLANNING & TRANSPORT

- Overseeing the project management for the development of the £1.8m Arbroath Abbey development.
- Progressing further phases of the environmental improvement works to Carnoustie Links.

HOUSING

The Housing Capital Plan workload this year totalled £6.2m. The major elements of this programme were:

- Modernisation of 93 houses throughout the county;
- Central heating replacement in 210 houses;
- Window replacements in 295 houses;
- Kitchen replacements in 138 houses.

In addition the department continued to assist the Angus Community Care Charitable Trust with the following projects:

- Progressing on site the £890,000 very sheltered accommodation at St Drostan's, Brechin;
- Negotiating and agreeing contract and starting on site the £780,000 very sheltered accommodation at Cliff House.

OUR MAINTENANCE AND ESTATES SECTION

- Issued over 8900 job lines within the planned and unplanned maintenance programmes to the value of £2.85m on 1500 non-housing properties;
- Acquired 14 properties at a cost of £28,500 and disposed of 12 properties during the year to the value of £431,500;
- Negotiated 12 new leases, 12 lease renewals and carried out 33 rent reviews.

Best Value reviews were carried out on estates and programmes services. Next year's reviews include office cleaning, maintenance programmes, DSM and energy.

The department ended the year with a small operating surplus. This will be carried forward on a shared basis to the general fund and the departmental budget in 2000/01.

SERVICE COST PROFILE

	1999/00 Budget £000	1999/00 Actual £000	2000/01 Budget £000
REVENUE			
NET EXPENDITURE			
Property Services			
Staff Costs	2,250	2,241	2,241
Property Costs	-	-	-
Transport Costs	98	106	98
Supplies & Services	159	163	156
Third Party Payments	-	-	-
Capital Financing Costs	27	27	27
Total Net Expenditure	2,534	2,537	2,522
Income	1,255	1,327	1,220
Total Recharge	1,279	1,210	1,302
CAPITAL EXPENDITURE			
Property Improvements	1,067	327	801
Equipment	3	3	60
Spend to Save	30	53	27
Sub Total	1,100	383	888
Covenant Repayments	-	-	-
Total Expenditure	1,100	383	888

note
All Property Services revenue costs are fully recharged to user departments.

THE YEAR'S PERFORMANCE

Net revenue expenditure was £69k (5.4%) under budget. In the main, this was due to extra income generation of £69k, raised in almost equal portions from capital fee income and other management recharges.

LOCAL OFFICES SERVICES COST PROFILE

	1999/00 Budget £000	1999/00 Actual £000	2000/01 Budget £000
REVENUE			
NET EXPENDITURE			
Local Offices			
Staff Costs	1	1	1
Property Costs	165	159	243
Transport Costs	-	-	-
Supplies & Services	20	-	21
Third Party Payments	-	-	-
Capital Financing Costs	59	59	59
Total Net Expenditure	245	219	324
Income	24	3	26
Total Recharge	221	216	298

CAPITAL EXPENDITURE
None

note
All Local Office revenue costs are fully recharged to user departments.

THE YEAR'S PERFORMANCE

Net revenue expenditure was below budget by £5k (2.3%), mainly in property costs.



MSP Andrew Welsh and Primary 1 pupils enjoy the new Letham extension

MISCELLANEOUS SERVICES & THE WORKFORCE PICTURE

SERVICE COST PROFILE

Revenue Net Expenditure	1999/00 Budget £000	1999/00 Actual £000	2000/01 Budget £000
Miscellaneous Services			
Property Enquiries	(41)	(47)	(41)
Community Councils	15	16	15
Long Service Award Scheme	4	2	4
Employment Disability Unit	88	97	69
Citizens Advice Bureau	84	84	84
Grants to Voluntary Bodies	28	30	38
Accounts Commission, etc.	158	167	164
COSLA	54	59	53
Ombudsman	12	12	13
Interest on Revenue Balances	(360)	(459)	(420)
S83 Expenditure	6	5	6
Administrative Costs	-	15	-
Corporate and Democratic Core	35	107	54
Support Services	2,119	2,281	2,121
Staff Training	80	79	80
Health & Safety at Work	18	17	18
Street Name Plates	30	31	30
Upkeep of Clocks	9	10	9
Upkeep of War Memorials/Monuments	5	13	5
Centralised Property Maintenance	115	175	125
Christmas Lighting	36	56	36
Access Points	58	59	102
Local Government Reform	146	113	40
Corporate Properties	106	131	106
Corporate Initiatives	104	132	75
Angus Rural Partnership	23	17	24
Programme for Partnership	23	13	23
Ordnance Survey	44	43	44
Electoral Registration	91	93	94
C.C.T.V.	244	232	230
Council Election Expenses	80	77	35
Year 2000 Compliance Issues	200	201	-
Supernumerary Staff	-	-	90
National Waste Strategy	-	-	52
Deferred Charges	256	256	256
Council Tax Benefits	217	161	237
NDR Discretionary Relief	29	44	40
Administration of Justice	(50)	(56)	(50)
Licensing Board	(73)	(66)	(84)
Social Strategy and Civil Defence	27	6	17
Print Unit	57	2	31
Registrars	126	135	143
Children's Panel	68	85	55
Policy Led Budgeting	738	532	392
Total of Miscellaneous Services on Statement 2	5,009	4,960	4,415
Other Items :- Contribution to Renewal & Repair Fund	2,300	3,660	1,540
Contribution to Capital Fund	500	500	150
Asset Management	(6,450)	(6,838)	(6,838)
Appropriation Account Provision for Bad Debts	52	(498)	(498)
	-	39	-
Total Net Expenditure	1,411	1,823	(1,231)

CAPITAL EXPENDITURE

None

THE YEAR'S PERFORMANCE

Revenue net expenditure was £552k (39.1%) above budget. This was mostly due to an increase in contributions to funds of £1.5m, offset by an increase in income of £388k arising from Asset Management (largely from lower interest on the Council's General Fund borrowing) and a saving in the Appropriation Account of £550k.

SERVICE COST PROFILE

COST PROFILE JOINT BOARDS

Revenue Net Expenditure	1999/00 Budget £000	1999/00 Actual £000	2000/01 Budget £000
Police	6,946	6,946	7,341
Fire	3,406	3,480	3,518
Joint Valuation Board	599	599	627
TOTAL EXPENDITURE	10,951	11,025	11,486
CAPITAL EXPENDITURE			
Tayside Joint Valuation Board	5	5	7
TOTAL EXPENDITURE	5	5	7

The overspend of £74k showing against the Fire Joint Board is due to an overspend in Pensions expenditure which was notified by the Fire Board at the end of the financial year. £74k represents Angus Council's share of this overspend.

COST PROFILE JOINT ARRANGEMENTS

Revenue Net Expenditure	1999/00 Budget £000	1999/00 Actual £000	2000/01 Budget £000
Tayside Contracts	(196)	(196)	(210)
TOTAL EXPENDITURE	(196)	(196)	(210)

I wish for the year 2000
to be the best ever.

STAFF EMPLOYED PER DEPARTMENT

ANGUS	Male	Male	Male	Female	Female	Female	Total	Total	Total
	1999/00	1998/99	1997/98	1999/00	1998/99	1997/98	1999/00	1998/99	1997/98
CHIEF EXECUTIVE'S	17	17	8	24	20	12	41	37	20
CONTRACT SERVICES	296	284	290	254	256	248	550	540	538
CULTURAL SERVICES	23	27	27	87	82	83	110	109	110
EDUCATION	507	481	477	1685	1562	1446	2192	2043	1923
ENVIRONMENTAL & CONSUMER PROTECTION	31	31	28	18	18	18	49	49	46
FINANCE	40	42	44	98	98	94	138	140	138
HOUSING	42	36	36	147	147	86	189	183	122
INFORMATION TECHNOLOGY	30	27	26	10	10	10	40	37	36
LAW & ADMINISTRATION	24	20	21	63	59	55	87	79	76
PERSONNEL	17	18	8	23	28	14	40	46	22
PLANNING & TRANSPORT	35	36	57	28	27	46	63	63	103
PROPERTY SERVICES	64	67	63	25	26	21	89	93	84
RECREATION SERVICES	35	37	35	17	13	13	52	50	48
ROADS	53	53	58	10	10	12	63	63	70
SOCIAL WORKS	116	114	125	864	881	958	980	995	1083
TOTAL	1330	1290	1303	3353	3237	3116	4683	4527	4419

TABLE 1

HOW THE MONEY WAS SPENT
BY SERVICE - REVENUE

	GROSS EXPENDITURE 1999/00 £'000	% 1999/00	GROSS EXPENDITURE 1998/99 £'000	% 1998/99
EDUCATION	65,958	33.7%	60,161	32.4%
SOCIAL WORK	31,752	16.2%	29,130	15.7%
ROADS	10,837	5.5%	10,564	5.7%
CULTURAL SERVICES	3,016	1.5%	3,036	1.6%
ENVIRONMENTAL & CONSUMER PROTECTION	9,386	4.8%	8,561	4.6%
PLANNING & TRANSPORT	3,559	1.8%	3,411	1.8%
ECONOMIC DEVELOPMENT	2,051	1.1%	1,607	0.9%
RECREATION SERVICES	7,808	4.0%	7,711	4.2%
MISCELLANEOUS SERVICES	6,396	3.3%	8,439	4.6%
OTHER HOUSING	14,672	7.5%	13,812	7.4%
HOUSING REVENUE ACCOUNT	16,143	8.3%	15,672	8.4%
JOINT BODIES	11,025	5.6%	10,514	5.7%
REVENUE COST OF COLLECTION	2,140	1.1%	2,063	1.1%
TRAINING SERVICES	771	0.4%	822	0.4%
CONTRACT SERVICES	10,118	5.2%	10,265	5.5%
TOTAL	195,632	100.0%	185,768	100.0%

TABLE 2

HOW THE MONEY WAS SPENT
TYPE OF EXPENDITURE

	£'000	%	£'000	%
STAFF COSTS	81,212	41.5%	78,538	42.3%
RUNNING COSTS	34,940	17.9%	33,672	18.1%
THIRD PARTY COSTS	56,714	29.0%	53,202	28.6%
CAPITAL FINANCE CHARGES	22,766	11.6%	20,356	11.0%
TOTAL	195,632	100.0%	185,768	100.0%

TABLE 3

WHERE THE MONEY
CAME FROM

	£'000	%	£'000	%
SPECIFIC GRANTS	15,920	8.1%	13,128	7.1%
HOUSE RENTS	14,875	7.6%	14,516	7.8%
CUSTOMER & CLIENTS	36,985	18.9%	33,960	18.3%
REVENUE SUPPORT GRANT	68,625	35.1%	67,398	36.3%
NON-DOMESTIC RATES INCOME	30,993	15.8%	30,061	16.2%
COUNCIL TAX	27,691	14.2%	26,666	14.3%
SPEND TO SAVE GRANTS	0	0.0%	39	0.0%
CONTRIBUTION FROM BALANCES	543	0.3%	0	0.0%
TOTAL	195,632	100.0%	185,768	100.0%

TABLE 4

CAPITAL EXPENDITURE
ON SERVICES

	1999/00 £'000	1998/99 £'000
EDUCATION	2,898	2,926
SOCIAL WORK	169	312
ROADS	2,680	3,206
CULTURAL SERVICES	21	1
ENVIRONMENTAL & CONSUMER PROTECTION	877	613
PLANNING & TRANSPORT	664	310
ECONOMIC DEVELOPMENT	2,002	2,094
RECREATION SERVICES	440	209
CENTRAL SUPPORT/OTHER SERVICES	505	744
HOUSING:- Housing revenue account	5,846	6,314
Improvement grants	506	400
Advances:- Council house purchases	47	31
TOTAL	16,655	17,160

TABLE 5

EXPENDITURE
ANALYSED

	1999/00 £'000	1998/99 £'000
SITE & BUILDING ACQUISITION	415	382
WORKS & SITE SERVICING	12,387	13,583
PROFESSIONAL FEES	1,988	1,587
VEHICLES & PLANT	827	553
MISCELLANEOUS	99	178
IMPROVEMENT GRANTS	892	846
ADVANCES	47	31
TOTAL	16,655	17,160

TABLE 6

SOURCE OF
FINANCE

	1999/00 £'000	1998/99 £'000
SALE OF ASSETS	1,312	1,356
GRANTS	1,856	1,327
OTHER INCOME	253	362
CONTRIBUTION FROM REVENUE	4,886	6,935
ADVANCE FROM LOANS FUND	8,348	7,180
TOTAL	16,655	17,160



Listening in at Pictavia

The Council's gross expenditure rose again during 1999/2000. The gross expenditure on revenue services increased from £185.8m in 1998/1999 to £195.6m in 1999/2000, an increase of £9.8m or 5.3%. Capital expenditure fell from £17.1m to £16.7m, a decrease of £0.4m.

The continued emphasis on education is reflected in the revenue spending for that department. Service expenditure rose for the third year running, increasing from £60.1m to £65.9m, up £5.8m on the previous year. Capital spending remained static at around £2.9m.

Once again social work was the service with the second largest share of expenditure. Some £31.7m was spent on services, an increase from the £29.1m spent in 1998/1999. However, capital spending on social work projects fell again with only £0.17m compared to £0.31m 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 £16.1m in the year against £15.7m in 1998/1999. Other housing, (mainly Housing Benefit payments) rose from £13.8m in 1998/1999 to £14.7m in 1999/2000. Under capital expenditure, the Housing Revenue Account was the largest spender, even though it showed a substantial fall from £6.3m to £5.8m in 1999/2000.

In terms of infrastructure services, the Roads department was the biggest user, spending £10.8m. This was up slightly on the previous year's spending of £10.6m. However, the capital programme reduced substantially from £3.2m to £2.7m.

Environmental & Consumer Protection also showed an increase, up from £8.6m to £9.4m on revenue expenditure.

TYPE OF SPENDING

Under revenue the major area of spending was again staffing, up £2.7m from £78.5m in the previous year to £81.2m in 1999/2000. Third party costs (payments to independent service providers) rose from £53.2m to £56.7m. Running costs (repairs, heating, lighting etc.) rose by £1.3m, from £33.7m in 1998/1999 to £34.9m in 1999/2000.

WHERE THE MONEY CAME FROM

Once again grants from central government are the largest single source of revenue, although the proportion fell slightly from the previous year. Government Revenue Support Grant provided £68.6m against £67.4m in the previous year. This represents 35.1% of total income received during the year. The next biggest source of income is from rates and council tax. This totalled £58.7m (30%) against £56.7m in 1998/1999.

Council house rents income rose to £14.9m from £14.5m in the previous year.

In terms of capital funding, the major source was once again the council's loans Fund at some £8.3m, this being substantially up on the previous year's £7.2m.



DIRECTOR'S REPORT

The Accounts of Angus Council are set out in Statements 2 to 14 on pages 41 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 2000 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 1999/2000.

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 1999/2000.

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, 2000. 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 revenue account 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 Scottish Executive. The net operating expenditure of the Council was £124.5m, £1.8m less than the approved estimate of £126.3m.

REVENUE BUDGET PERFORMANCE - GENERAL FUND

The General Fund (see Consolidated Revenue Account Statement 2) finances Council services funded by Government Grants and local taxpayers. There were no material overspends on departmental controllable budgets. Indeed, some departments achieved underspends and this together with lower-than-expected interest charges and prior year adjustments in relation to Tayside Contracts' operations, resulted in an underspend of some £1.5m.

In a financial climate where tight budgetary control is essential, the results on the General Fund are encouraging.

GENERAL FUND ACCOUNT - REVENUE BALANCE

The General Fund balance at the end of the year was £5.8m, significantly higher than the anticipated £3.8m. The reasons for the increase include the underspend of £1.5m on General Fund services as above and savings on the principal element of debt charges.

REVENUE BUDGET PERFORMANCE - HOUSING REVENUE ACCOUNT

The Housing Revenue Account (see Statement 3) deals with Council house management transactions. It ended the year with a deficit of £0.4m compared with a budgeted deficit of £0.6m. Savings on debt charges were largely offset by additional spending on housing repairs. The actual deficit reduced the revenue balance at 1st April, 1999 of £1.7m to £1.3m at the end of the year.

DIRECT SERVICES ORGANISATION

Angus Contracts, the Council's Direct Services Organisation (see Statement 4) carried out contracts covering six main activities, the bulk of which have been the subject of compulsory competitive tendering (CCT). Total expenditure was £10.118m against a total turnover of £10.428m, with the surplus of £0.310m transferred to the General Fund. All defined activities met the prescribed financial targets.

Tayside Contracts operate under a joint arrangement between Angus, Dundee and Perth & Kinross Councils. An estimated operating surplus of £0.196m for 1999/2000 has been

taken into the accounts. This is on a prudent basis as Tayside Contracts accounts for 1999/2000 had not been completed at the balance sheet date. Adjustments have been made to the surplus figures already taken into account for prior years as at 31st March, 1999. These adjustments have been shown as Prior Year adjustments.

CAPITAL BUDGET PERFORMANCE The Council invested £16.7m in its General Services and Housing Capital programmes. This was some £2.6m less than the budget of £19.3m (see Statement 10) and was mainly due to delays in Economic Development and Property projects.

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 £16.7m consisted mainly of expenditure on improvements of housing stock, schools, industrial development and roads including substantial costs on the A92 PFI Project. The capital expenditure was funded through borrowing (50%), sale of assets (8%), contribution from revenue (29%), with the remainder (13%) being met from grants received/other income.

On the General Fund, borrowing increases overall indebtedness and consequently the level of principal repayments and loan interest charged to revenue accounts each year. However, it should be noted that in respect of the Housing Revenue Account, there is a statutory requirement to retain a significant proportion of capital receipts for the purpose of repaying existing/outstanding capital debt. In recent years this has resulted in a reduction in the capital debt outstanding on the Housing Revenue Account.

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, a Government sponsored body set up with the primary purpose of lending to U.K. local authorities.

YEAR 2000 (Y2K) To avoid disruption to service delivery as a result of the so-called Millennium Bug, the Council continued to make extensive preparations. Various systems were replaced or updated and it can be reported that difficulties at the date change were minimal with no impact on service delivery. It is difficult to quantify the level of specific Y2K expenditure incurred in the preparations, given that some Y2K problems were addressed as part of ongoing development and departments were required to absorb labour costs within their cash limited budgets. It can however be stated that the £200k allocated by central government as additional grant was more than fully used with the additional capital expenditure met by the Council's existing resources.

EURO There was no significant expenditure in the year in preparing for the possible introduction of the Euro. However, it is worth noting that the financial package the Council uses is fully Euro compatible.

ACKNOWLEDGEMENT The production of the Annual Accounts is very much a team effort and the support of colleagues is gratefully acknowledged. The achievement of producing the Accounts before the 30th June deadline 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% 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. Premiums paid through debt rescheduling are shown as Deferred Charges and are charged to revenue over the period of the replacement loans.
- 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 where appropriate.
- 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, 2000.
- 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 feuduties which have been valued in terms of Section 5(4) of the Land Tenure Reform (Scotland) Act 1974. It is the intention to apply capital accounting arrangements to the Common Good in the financial year 2000/2001 and accordingly assets will be revalued during the course of the year.
- FIXED ASSETS - OTHER SERVICES** Assets (excluding Council houses) have been revalued as at 1st April, 1999 by Lickley Proctor, an independent firm of professional valuers. Infrastructure and Community Assets are carried at depreciated historic cost where this can be determined.
- 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.
- 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 included in the accounts reflect the contributions paid in respect of the pension schemes in which the Council participates, including payments in respect of the enhanced elements of pension due to redundancy or early retirement, which are determined in accordance with relevant Government regulations. As a result, the Council does not comply with the accounting requirements of Statement of Standard Accounting Practice (SSAP) 24, "Accounting for Pension Costs" and the liabilities included in the balance sheet are understated in respect of pension costs. However, in accordance with standard accounting practice for local authorities, the pension costs that it would have been necessary to provide for in the accounts for the period under SSAP 24 are disclosed in the notes to the Consolidated Revenue Account.
- 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, 2000.
- 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 institutions concerned and are charged against the capital programme in the year in which they are made.
- COMPARATIVE FIGURES** Figures for 1998/99 are shown as appropriate for the purpose of comparison.

CONSOLIDATED REVENUE ACCOUNT

FOR THE YEAR ENDED 31ST MARCH, 2000

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, 2000

EXPENDITURE	1999/00 - Actual		Net Expend. £'000	1999/00 Budget Net Exp. £'000	1998/99 Actual Net Exp. £'000	1999/00 Net Cost per head of Pop'n. £
	Gross Expend. £'000	Income £'000				
Education	65,958	6,654	59,304	59,319	56,560	539
Social Work	31,752	7,514	24,238	24,281	22,817	220
Roads	10,837	1,524	9,313	9,370	9,337	85
Cultural Services	3,016	375	2,641	2,694	2,694	24
Environmental & Consumer Protection	9,386	3,111	6,275	6,595	6,005	57
Planning & Transport	3,559	1,006	2,553	2,688	2,300	23
Economic Development	2,191	702	1,489	1,523	1,048	14
Recreation Services	7,808	1,296	6,512	6,674	6,486	59
Miscellaneous Services	6,396	1,436	4,960	5,009	3,938	45
Other Housing	14,672	12,907	1,765	1,740	1,326	16
Joint Boards	11,025	0	11,025	10,951	10,461	100
Finance Revenues	2,140	793	1,347	1,410	1,628	12
Training Services	771	530	241	368	320	2
NET COST OF GENERAL FUND SERVICE	169,511	37,848	131,663	132,622	124,920	1,196
Housing Revenue Account (Surplus) / Deficit	16,143	15,739	404	619	309	4
NET COST OF GENERAL FUND SERVICES AND HOUSING REVENUE ACCOUNT	185,654	53,587	132,067	133,241	125,229	1,200
Angus Contract Services - Surplus			(310)	(323)	(78)	(3)
Tayside Contracts - Share of Surplus			(196)	(196)	(296)	(2)
Asset Management Revenue Account			(6,838)	(6,450)	(5,182)	(62)
Prior Year Adjustment			(195)	0	(865)	(2)
NET OPERATING EXPENDITURE			124,528	126,272	118,808	1,131
Deduct Housing Revenue Account, result shown above			(404)	(619)	(309)	(4)
Add Appropriation Account			(498)	52	627	(5)
Sub Totals Carried Forward			123,626	125,705	119,126	1,122

CONSOLIDATED REVENUE ACCOUNT (cont)

FOR THE YEAR ENDED 31ST MARCH, 2000

	1999/00 Net Expend. £'000	1999/00 Budget Net Exp. £'000	1998/99 Actual Net Exp. £'000	1999/00 Net Cost per head of Pop'n. £
EXPENDITURE (CONT)				
Sub Totals Brought Forward	123,626	125,705	119,126	1,122
Add Contributions to :-				
- Renewal and Repairs Fund	3,660	3,660	600	33
- Capital Fund	500	500	1,850	5
- General Bad Debts Provision	39	0	(54)	0
- Insurance Fund	0	0	100	0
AMOUNT TO BE MET FROM GOVERNMENT GRANT AND LOCAL TAXPAYERS	127,825	129,865	121,622	1,160
INCOME				
Aggregate External Finance	68,625	68,625	67,398	623
National Non-Domestic Rate Pool	30,993	30,998	30,061	282
Council Tax	27,691	27,754	26,666	252
Spend to Save Grant	0	0	39	0
AMOUNT RECEIVED FROM GOVERNMENT GRANT AND LOCAL TAXPAYERS	127,309	127,377	124,164	1,157
(SURPLUS) /DEFICIT				
(SURPLUS)/DEFICIT FOR YEAR DEVOLVED SCHOOL MANAGEMENT EXPENDITURE	516	2,488	(2,542)	3
	27	0	290	0
	543	2,488	(2,252)	3
BALANCE AT START OF YEAR	(6,318)	(6,318)	(4,066)	(57)
BALANCE AT END OF YEAR	(5,775)	(3,830)	(6,318)	(54)

NOTES

1. LEASE COMMITMENTS

Operating Lease Agreements:-

Various non-cancellable operating lease agreements are in operation. The lease rentals paid to lessors on operating leases throughout the year amounted to £432,197.

The outstanding undischarged commitments still payable under these operating leases are £4,358,163, represented by Vehicle operating lease commitments of £672,011 and other operating lease commitments of £3,686,151. £548,951 of this is subject to future Retail Price Index movements.

Finance Lease Agreements:-

Lease rentals paid to lessors under Finance Lease Arrangements throughout the year amounted to £90,135.

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 incur expenditure in the interest of, and which will bring direct benefit to, their area, or any part of it, or all or some of its inhabitants, for which authorisation does not exist by virtue of any other enactment. The Act enables the council to spend around £418k which is the equivalent of £3.80 per head of population. Expenditure in 1999/00 was £5k and was in respect of Civic Ceremonies etc.

3. PUBLICITY EXPENDITURE

Section 5(1) of the Local Government Act 1986 requires certain expenditure on publicity to be separately accounted for. During 1999/00 expenditure was £805k.

Publicity expenditure was incurred as follows:-

	£'000
Staff Recruitment	296
Marketing	241
General Advertising	268
	<u>805</u>

- 4. PENSIONS (NON-TEACHERS)** In respect of non-teaching employees the Council, in 1999/00, paid an employer's contribution of £3,862,251 representing 10.51% 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.
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 1999/00 these amounted to £454,948 representing 1.24% of pensionable pay.
- 5. PENSIONS (TEACHERS)** In respect of the Teachers' Pension Scheme administered by the Scottish Public Pensions Agency, the employer's rate of contribution was 6.9%. The amount paid over in respect of employer's contributions was £1,980,064. A sum of £199,424 was incurred in respect of added years' payments.
- 6. SSAP 24 REQUIREMENTS** The Fund's Actuary has advised that the pension costs it would have been necessary to provide for in the year in accordance with SSAP 24, "Accounting for Pension Costs" are £3,863,593 representing 10.51% of pensionable pay.
- 7. 1999/2000 BUDGET** The 1999/00 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.
- 8. 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, 2000 was £6,838k.

	1999/00		1998/99
	£'000	£'000	£'000
The transactions within the account are :-			
Capital Charges		(15,385)	(13,694)
Less :-			
Depreciation	2,902		2,752
Interest etc	5,799		5,760
Deferred Government Grant Release	(154)	8,547	0
		<u>(6,838)</u>	<u>(5,182)</u>

- 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.

CONSOLIDATED REVENUE ACCOUNT (cont)

FOR THE YEAR ENDED 31ST MARCH, 2000

10. APPROPRIATION ACCOUNT	The transactions making up the balance on the Appropriation Account are :-	1999/00	1998/99
		£'000	£'000
	Capital Financed from Current Revenue	1,570	3,151
	Debt Repayment	2,126	2,592
	less Capital Fund Contribution	(663)	(1,474)
	less -		
	Depreciation Charge	(2,902)	(2,752)
	Deferred Government Grant Release	154	0
	Deferred Charges written off	(783)	(890)
		(498)	627
11. CORPORATE MANAGEMENT	Corporate Management costs of £1,923k (net of £300k charged to the Housing Revenue Account) are included in Miscellaneous Services.		
12. LOCAL AUTHORITIES (GOODS AND SERVICES) ACT 1970	Councils must keep separate account of agreements entered into under this legislation. Expenditure incurred during 1999/00 totalled £534k whilst income received amounted to £478k.		
13. PRIOR YEAR ADJUSTMENT	The Prior Year adjustment figure of (£195k) comprises of:-	1999/00	1998/99
		£'000	£'000
	Tayside Regional Council disaggregation adjustments	75	(189)
	Share of Disabled Rates Relief and Zone Grant	0	(290)
	Adjustment to Tayside Contracts surpluses etc. for previous years	(205)	(382)
	Interest on Revenue Balances prior to 1/4/99	(71)	0
	Other	6	(4)
		(195)	(865)
14. MEMBERS' ALLOWANCES AND OFFICERS' EMOLUMENTS	The totals of members' allowances paid in the year was £404,976. 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	8	
	£60,000 - £69,999	6	
	£70,000 - £79,999	2	
15. RELATED PARTIES	During the year, transactions with related parties arose as follows :-	Income	Expenditure
		£'000	£'000
	Central Government - RSG	68,625	0
	Central Government - Housing & Council Tax Benefit Grant	15,949	0
	Central Government - Other Grants	6,830	0
	Central Government - Teachers' Pension Scheme	0	1,980
	Scottish Enterprise Tayside - Grants	399	0
	Police Board - Requisition	0	6,946
	Fire Board - Requisition	0	3,480
	Joint Valuation Board - Requisition	0	599
	Tayside Contracts - Share of Surplus	401	0
	Tayside Contracts - Contract etc. Payments	0	4,791
	Dundee City Council Pension Fund	0	4,516

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.

		1999/00 Actual £'000	1999/00 Budget £'000	Actual 1998/99 £'000	1999/00 Cost per House £
EXPENDITURE	Repairs and Maintenance	6,141	5,754	4,905	602
	Supervision and Management	3,524	3,504	3,273	346
	Capital Financing Charges	6,466	7,137	7,462	634
	Bad Debts and Bad Debt Provision	12	14	32	1
	TOTAL EXPENDITURE	16,143	16,409	15,672	1,583
INCOME	Rent paid by Tenants	8,130	8,492	8,139	797
	Rent Rebates	6,745	6,500	6,377	661
	GROSS RENT INCOME FROM DWELLINGS	14,875	14,992	14,516	1,458
	Other Rental Income	271	292	250	27
	Interest on Revenue Balances	333	350	351	33
	Other Income	243	132	176	24
	Housing Support Grant	17	24	70	2
	TOTAL INCOME	15,739	15,790	15,363	1,544
(SURPLUS) /DEFICIT	(SURPLUS)/DEFICIT FOR YEAR	404	619	309	40
	BALANCE AT START OF YEAR	(1,697)	(1,697)	(2,006)	(166)
	BALANCE AT END OF YEAR	(1,293)	(1,078)	(1,697)	(126)

NOTES**1. GROSS RENT INCOME**

This is the total rent income for the year after allowance is made for voids of £173,629. Average annual rents charged were £28.70 per week.

2. HOUSING STOCK

The Council was responsible for managing an average of 10,197 houses during the year. The stock relating to the Housing Revenue Account was as follows:-

	1999/00	1998/99
Cottage Type	41%	42%
Flats/Maisonettes	59%	58%
Stock changes can be summarised as follows:-		
Stock at 1st April	10,331	10,541
Add - New Build	0	79
Conversions	1	2
Stock repurchased	1	0
Less - Right to Buy Sales	232	207
Disposal - Private Sector	7	0
Conversions	2	0
Empty Pending Demolition	28	84
Stock at 31st March	10,064	10,331

Opening stock figures for 1998/99 have been adjusted to include empty - pending demolition stock previously excluded

3. RENT ARREARS

Average rent arrears per house at 31st March, 2000 were £29.50. Rent arrears at 31st March 2000 were 1.95% of gross rent income. Arrears at 31st March, 2000 were £296,933.

4. RENT REBATES

At any given time there are approximately 5,105 tenants in receipt of housing benefit which is equivalent to 50.7% of the total number of Council tenants.

DIRECT SERVICES ORGANISATION - ANGUS CONTRACTS

PURPOSE The Council is statutorily required to account for services undertaken by its Direct Services Organisation. The services provided by Angus Contracts, the Council's 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.

		Defined Activities						Non	TOTAL
		Vehicle	Refuse	Street	Building	Ground	Leisure	Defined	
		Maint.	Coll.	Cleans.	Clean.	Maint.	Manage.	Non CCT	
		1999/00	1999/00	1999/00	1999/00	1999/00	1999/00	1999/00	1999/00
		£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000
EXPENDITURE	Total								
	Expenditure	587	1,461	770	318	2,024	1,921	3,037	10,118
TURNOVER	Total								
	Turnover	618	1,586	803	383	2,073	1,993	2,972	10,428
(SURPLUS/DEFICIT)		(31)	(125)	(33)	(65)	(49)	(72)	65	(310)

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 £63k 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. 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 Government's commitment to best value public service is impacting on service delivery and Contract Services, along with all the other Council Services, are undertaking full service reviews to ensure Best Value is being achieved.

COUNCIL TAX INCOME ACCOUNT

	1999/00 £'000	1998/99 £'000
Gross Charge	32,282	30,872
Deduct - Exemptions	(1,089)	(1,000)
Disabled Relief	(20)	(17)
Discounts	(2,911)	(2,722)
Net Council Tax	28,262	27,133
Deduct - Rebates	(3,591)	(3,489)
less: Government Grants	3,430	3,307
Transitional Relief Scheme	0	0
Other Items	25	0
MOD Properties	(119)	(125)
Contribution Received	108	125
Provision for Bad Debts	(1,126)	(1,080)
Loss on benefits to be transferred to Miscellaneous Services	161	182
NET CURRENT YEAR COUNCIL TAX INCOME	27,150	26,053
PRIOR YEARS' COUNCIL TAX		
Adjustments to Charges	(148)	(145)
Adjustments to Provision for Bad Debts	629	353
COMMUNITY CHARGE		
Adjustments to Charges	(2)	(23)
Adjustments to Provision for Bad Debts	62	428
TOTAL INCOME TO CONSOLIDATED REVENUE ACCOUNT	27,691	26,666

NOTES

1. COUNCIL TAX INCOME The 1999/00 financial year is the seventh 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, 1991. 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 range of values and the fractions used in calculating the Council Tax payable for each valuation band are set out below.

COUNCIL TAX INCOME ACCOUNT (cont)

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
1999/00

Council Tax Band	Valuation Band								TOTAL
	A	B	C	D	E	F	G	H	
Total Number of Properties	15,441	12,073	6,331	7,018	5,597	1,775	859	141	49,235
Less Exemptions/ Deductions	681	374	197	101	51	25	11	21	1,461
Less Adjustment for Single Discount	2,149	895	431	365	209	45	23	5	4,122
Less Adjustment for Double Discount	291	136	105	59	43	18	12	10	674
Effective Number of Properties	12,320	10,668	5,598	6,493	5,294	1,687	813	105	42,978
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	8,213	8,297	4,976	6,493	6,470	2,437	1,355	210	38,451
Less Provision for Non-Collection 4%									1,538
COUNCIL TAX BASE 1999/00 (equivalent to a Council Tax of £734)									36,913

The product of the Council Tax base and the equivalent Council Tax charge give a budget for current year Council Tax income of £27.094m. Inclusion of £660k budget provision for income from prior years' charges, results in a total budget for Council Tax income of £27.754m as shown in the Consolidated Revenue Account.

3. COUNCIL TAX
PROPERTIES AND
COUNCIL TAX CHARGES

	Number of Chargeable Properties	Total Council Tax Charge £
A	12,320	489.33
B	10,668	570.89
C	5,598	652.44
D	6,493	734.00
E	5,294	897.11
F	1,687	1,060.22
G	813	1,223.33
H	105	1,468.00
	42,978	

NON-DOMESTIC RATE INCOME ACCOUNT

	1999/00 £'000	1998/99 £'000
Gross Charge	24,831	23,686
Deduct - Rate Rebates	(761)	(1,094)
Reliefs, Charities, etc	(2,759)	(2,608)
Relieved on Appeal, etc	43	(184)
Interest on Overpaid Rates	(16)	(14)
Provision for Bad Debts	(268)	(217)
CONTRIBUTION TO NATIONAL NON-DOMESTIC RATES POOL (NNDRP)	21,070	19,569
Net Contribution from NNDRP (See Note 3)	9,928	10,572
TOTAL NON-DOMESTIC RATE INCOME FROM NNDRP	30,998	30,141
Adjustments for years prior to introduction of NNDRP	(5)	(80)
NON-DOMESTIC RATE INCOME TO CONSOLIDATED REVENUE ACCOUNT	30,993	30,061

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 48.9p being set for 1999/00.

2. RATEABLE SUBJECTS AND VALUES (1ST APRIL, 1999)	1999/00	1998/99
Non-Domestic Rateable Subjects		
Commercial	3,496	3,492
Industrial	154	156
Public Utilities	6	5
Miscellaneous	1,084	1,089
	4,740	4,742

	1999/00 £'000	1998/99 £'000
Non-Domestic Rateable Values		
Commercial	22,974	21,877
Industrial	9,077	9,047
Public Utilities	5,882	5,873
Miscellaneous	13,261	13,523
	51,194	50,320

3. NATIONAL NON-DOMESTIC RATE POOL (NNDRP)	1999/00 £'000	1998/99 £'000
Contribution from NNDRP	30,998	30,141
Less Contribution to NNDRP	(21,070)	(19,569)
NET CONTRIBUTION FROM NNDRP	9,928	10,572

CONSOLIDATED BALANCE SHEET

AS AT 31ST MARCH, 2000

PURPOSE The Consolidated Balance Sheet summarises the financial position of the Council at 31st March, 2000, providing a snapshot of the Assets and Liabilities on that date. The statement is prepared on a basis which excludes internal adjustments.

	Note Ref	1999/00 £'000	1998/99 £'000
FIXED ASSETS ETC.			
Gross Capital Assets		387,389	356,058
less Depreciation	1	(9,994)	(7,093)
Written Down Capital Assets		377,395	348,965
Leased Assets	2	406	496
Deferred Charges	1	1,210	270
TOTAL FIXED ASSETS		379,011	349,731
LONG TERM INVESTMENTS			
Investments	3	349	407
TOTAL LONG TERM INVESTMENTS		349	407
LONG TERM DEBTORS			
Debtors	4	12,147	11,845
TOTAL LONG TERM DEBTORS		12,147	11,845
WORKING CAPITAL			
CURRENT ASSETS			
Investments	5	12,825	14,563
Stocks		302	270
Debtors	4	11,061	10,659
Cash Imprests		44	34
TOTAL CURRENT ASSETS		24,232	25,526
less			
CURRENT LIABILITIES			
Temporary and other Loans due within one year		10,404	8,533
Bank Overdraft	6	4,365	3,258
Revenue Advances from other Accounts	7	2,772	2,564
Creditors and Accruals	8	16,559	17,530
TOTAL CURRENT LIABILITIES		34,100	31,885
WORKING CAPITAL		(9,868)	(6,359)
LONG AND MEDIUM TERM LOANS			
PWLB	9	93,918	92,466
Other Bonds and Mortgages	9	1,288	1,288
Covenant Scheme - Deferred Liability	9	2,958	3,395
Finance Lease Liability	2	406	496
TOTAL LONG/MEDIUM TERM LOANS		98,570	97,645
TOTAL NET ASSETS		283,069	257,979
RESERVES ETC			
Reserves and Provisions :-			
Capital and Revenue Reserves	10	282,944	257,694
Revenue Provisions	12	125	135
Deferred Capital Receipt	13	0	150
TOTAL RESERVES ETC.		283,069	257,979

David S. Sawers FCCA
DIRECTOR OF FINANCE
21st June, 2000

NOTES

1. FIXED ASSETS ETC.

	Balance at 1/4/99	Trans- actions in Year	Disposals in Year	Reval- uation	Deprec- iation	Balance at 31/3/00
	£'000	£'000	£'000	£'000	£'000	£'000
Council Dwellings	161,551	5,847	(3,781)	14	0	163,631
Other Housing Land & Property	0	514	0	33	0	547
Operational Land & Property	140,379	4,708	(166)	18,914	(1)	163,834
Non Operational Land & Property	7,125	(1,077)	0	2,952	0	9,000
Community Assets	942	454	0	(865)	0	531
Vehicles, Plant etc	5,175	1,019	0	(63)	(1,251)	4,880
Infrastructure	33,793	2,829	0	0	(1,650)	34,972
Assets Employed	348,965	14,294	(3,947)	20,985	(2,902)	377,395
Deferred Charges	270	940	0	0	0	1,210
Assets Employed after Deferred Charges	349,235	15,234	(3,947)	20,985	(2,902)	378,605

The value of assets employed as at 31st March, 2000 of £377.395 million (before deferred charges) can be broken down as follows:

Assets employed by the General Fund	£212.676 million
Assets employed by the Housing Revenue Account	£164.488 million
Assets employed by the Direct Services Organisation	£0.231 million

The total shown above of the Transactions in the year on Fixed Assets is £14.294m. This differs from the Capital Expenditure total of £15.716m shown as Acquisition or Creation of Fixed Assets in Statement 10. The difference of £1.422m relates to correction of anomalies arising from the revaluation exercise.

The Deferred Charge shown above of £1.210m as at 31st March, 2000 relates to a premium paid in connection with debt rescheduling. Other 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.

VALUATION DETAILS

Category	Date of Valuation	Basis of Valuation	Valuer
Council Dwellings	1999/2000	Bench marking using Right to Buy Valuations.	District Valuer/ Inland Revenue
Operational Land & Property	1999/2000	Open market value) or Depreciated) Replacement Cost.)	Lickley Proctor, Chartered Surveyors. Participating staff - a team of five personnel
Non Operational Land & Property	1999/2000	Open market value))))	comprising an FRICS Lead Officer, three ARICS members and a DipArch member.
Community Assets	1999/2000	Historic cost where available	N/A
Infrastructure	1999/2000	Historic cost where available	N/A
Vehicles, Plant etc	1999/2000	Replacement Cost	N/A

CONSOLIDATED BALANCE SHEET (cont)

AS AT 31ST MARCH, 2000

1. FIXED ASSETS ETC (CONT)	Fixed Assets include :-	31/03/00	31/03/99
	Council Dwellings	10,064	10,331
	Offices	17	17
	Town & County Hall	1	1
	Halls	7	7
	Sports Centres	8	8
	Swimming Pools	4	4
	Museums	4	3
	Parks & Recreation Grounds	606.55ha	606.55 ha
	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	4	6
	Residential Homes for Children	2	2
	Residential Units for Adults with Learning Disabilities	2	2
	Day Care Units for People with Learning Disabilities	1	0
	Adult Resource Centres	3	3
	Social Work Sub-Offices	7	7
	Child & Family Centres	1	1
	Family Support Unit	1	0
	Centres for Children with Disabilities	1	1
	Children's Resource Centres	3	3

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 £1,100k.

3. LONG TERM INVESTMENTS	Long term investments have been made in:	1999/00	1998/99
		£'000	£'000
	Government Securities	11	12
	Share Investments in Local Industries	0	100
	Other	338	295
		349	407

4. DEBTORS

Amounts falling due after 1 year	1999/00	1998/99
	£'000	£'000
Housing Advances	901	960
External Bodies (Debt)	10,997	10,589
Other	249	296
	12,147	11,845
Amounts falling due within 1 year		
Customs and Excise	1,474	2,068
External Bodies (Loan Charges)	333	494
Council Tax etc	9,082	9,324
Housing Rents	279	158
Other Miscellaneous Debtors and Accruals	6,659	5,316
	17,827	17,360
Less Provision for Bad Debts	6,766	6,701
	11,061	10,659

5. INVESTMENTS Short Term Investments of £12.825m 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, 2000 was £3k. 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, 2000.

7. REVENUE ADVANCES FROM OTHER FUNDS The sums borrowed from other accounts were made up of:

	1999/00	1998/99
	£'000	£'000
Common Good	2,025	1,863
Charities	747	701
	2,772	2,564

8. CREDITORS

	1999/00	1998/99
	£'000	£'000
Interest Creditors	993	1,169
Payroll related Creditors (N.I., PAYE, Pension)	3,290	3,059
Other Creditors and accruals	12,276	13,302
	16,559	17,530

CONSOLIDATED BALANCE SHEET (cont)

AS AT 31ST MARCH, 2000

9. LONG TERM BORROWING	Source of Loan	Indicative Int. Rate %	Maturity Profile - Years				Total £'000
			1 to 2 £'000	2 to 5 £'000	5 to 10 £'000	>10 £'000	
	Public Works Loan Board	4.25 - 15	5,621	2,533	11,437	74,327	93,918
	Money Market (Bonds, Mortgages, etc)	5.75 - 8.75	437	3,609	172	28	4,246
			6,058	6,142	11,609	74,355	98,164

Category of Loan

Mortgages	93,956
Bonds	1,250
Covenant Loans	2,958
	98,164

10. SUMMARY STATEMENT OF RESERVES

	Balance at 31/3/00 £'000	Balance at 31/3/99 £'000
Usable Reserves etc.		
Capital Fund	1,366	1,428
Renewal and Repair Funds	3,952	3,350
General Fund Revenue Balance	5,775	6,318
Housing Revenue Account Balance	1,293	1,697
Car Parking Reserve	481	499
Insurance Fund	562	629
Arbroath Harbour Reserve	84	79
Other	194	176
	13,707	14,176
Unusable Reserves		
Fixed Asset Restatement Reserve	200,956	185,342
Capital Financing Reserve	62,627	57,853
Deferred Government Grants	5,654	323
	282,944	257,694

The General Fund Revenue Balance includes £134k 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 £56k 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 31/3/00 £'000	Balance at 31/3/99 £'000
Kirkton EZ Fund	125	135

13. DEFERRED CAPITAL RECEIPTS

The Deferred Capital Receipts related to Investments and Loans from the former Tayside Regional Council. They were realised/repaid during the year.

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, 1999	(185,342)	(57,853)	(1,428)	0	(323)	(244,946)
Prior year adjustments	1,630	3,487	0	0	(3,487)	1,630
Net (Surplus)/Deficit for year	0	(8,261)	62	0	(1,844)	(10,043)
Other adjustments	(206)	0	0	0	0	(206)
Unrealised (gains)/losses re valuation of Fixed Assets	(20,985)	0	0	0	0	(20,985)
Effect of disposals of Fixed Assets						
Cost or Value of Assets disposed of	3,947	0	0	0	0	3,947
Proceeds of disposals (net)	0	0	0	(4,150)	0	(4,150)
Net (Surplus)/Deficit	3,947	0	0	(4,150)	0	(203)
Other Capital Receipts	0	0	0	0	0	0
Financing of Fixed Assets	0	0	0	1,312	0	1,312
Applied to Repay Debt	0	0	0	2,838	0	2,838
Balance at 31st March, 2000	(200,956)	(62,627)	(1,366)	0	(5,654)	(270,603)

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, 1999	(6,318)	(1,697)	(3,350)	(499)	(79)	(629)	(176)	(12,748)
Prior year adjustments	(195)	0	0	0	0	0	0	(195)
Net (Surplus)/Deficit for year	711	404	(602)	18	(5)	67	(18)	575
Other adjustments :- Devolved School Management Expenditure	27	0	0	0	0	0	0	27
Balance at 31st March, 2000	(5,775)	(1,293)	(3,952)	(481)	(84)	(562)	(194)	(12,341)

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.

		1999/00	1998/99
	£'000	£'000	£'000
REVENUE ACTIVITIES	Cash Outflows		
	Cash paid to and on behalf of employees	83,238	75,905
	Other Operating Cash Payments	71,859	67,831
	Housing Benefit paid out	6,745	150,198
	Cash Inflows		
	Housing Rents (net of rebates)	8,401	8,691
	Council Tax	28,141	26,876
	Non Domestic Rate Income	30,912	30,105
	Revenue Support Grant	68,625	67,398
	DSS Grants for Housing & Council Tax Benefit	12,679	12,109
	Other Government Grants	5,460	1,881
	Cash Received for Goods and Services	11,252	10,662
	Other Operating Cash Receipts	11,761	14,785
	Net Revenue Activities (Note 1)	(15,389)	(22,309)
SERVICING OF CAPITAL	Cash Outflow		
	Interest Paid	8,766	9,252
	Lease Rental Payments	47	48
	Cash Inflows		
	Interest Received	772	1,192
	Net Servicing of Capital	8,041	8,108
CAPITAL ACTIVITIES	Cash Outflows		
	Purchase of Fixed Assets	16,184	16,428
	Other Capital Cash Payments	471	486
	Cash Inflows		
	Sale of Fixed Assets	1,565	1,718
	Capital Grants Received	1,856	3,045
	Net Capital Activities	13,234	13,869
	NET CASH (INFLOW)/OUTFLOW BEFORE FINANCING	5,886	(332)
MANAGEMENT OF LIQUID RESOURCES	Net Increase/(Decrease) in Short Term Deposits	(1,738)	2,357
FINANCING	Cash Outflows		
	Repayment of Amounts Borrowed	62,918	56,617
	Leased Rental Payments	43	43
	Cash Inflows		
	New Loans Raised	26,453	9,000
	New Short Term Loans	39,559	52,110
		(3,051)	(4,450)
	(INCREASE)/DECREASE IN CASH	1,097	(2,425)

NOTES
1. RECONCILIATION OF
SURPLUSES ON GENERAL
FUND AND HOUSING
REVENUE ACCOUNT WITH
REVENUE ACTIVITIES
ACTIVITIES SUB-TOTAL

	General Fund £'000	Housing Revenue Account £'000	1999/00 Total £'000	1998/99 Total £'000
Surplus/(Deficit) for Year per Accounts	(711)	(404)	(1,115)	1,413
Reduced Surplus re Prior Year adjustments	195	0	195	820
Sub-total (A)	(516)	(404)	(920)	2,233

**Adjust Surplus For Items Accounted For
Elsewhere in Cash Flow Statement:-**

Loans Pool Principal and Interest Repayments			12,528	13,886
Capital Financed From Current Revenue (CFCR)			4,886	6,935
Sub-total (B)			17,414	20,821

Adjust Surplus For Internal Items:-

Contribution to Renewal and Repair/Capital Funds			4,160	2,450
Use of Renewal & Repair Fund/Capital Funds			(3,620)	(4,527)
Transactions On Other Funds & Reserves			62	(14)
Sub-total (C)			602	(2,091)
Sub-totals (A) + (B) + (C)			17,096	20,963

Adjust For Movements In Working Capital:-

Increase in Stocks			(32)	(34)
Decrease in Creditors			(971)	(84)
Increase/(Decrease) in Provisions			65	(748)
Increase in Long Term Debtors			(302)	(374)
(Increase)/Decrease in Other Debtors			(467)	2,586
Revenue activities sub-total per statement			15,389	22,309

2. RECONCILIATION
TO NET DEBT

	1999/00 Movement £'000	1998/99 Movement £'000
(Increase)/Decrease in Cash in the Period	1,097	(2,425)
Increase in Debt and Lease Financing	3,004	4,317
Decrease/(Increase) in Liquid Resources	1,738	(2,357)
Movement in Net Debt in Period	5,839	(465)
Net Debt at 1st April, 1999	97,403	97,868
Net Debt at 31st March, 2000	103,242	97,403

CASH FLOW STATEMENT (cont)

ANALYSIS OF NET DEBT

	Balance at 31/3/99 £'000	Cashflow £'000	Other Non Cash £'000	Balance at 31/03/00 £'000
Cash in Hand	(34)	(10)	0	(44)
Overdrafts	3,258	1,107	0	4,365
		1,097		
Debt due after 1 year	11,097	7,046	(4,967)	13,176
Debt due within 1 year	97,149	(3,952)	4,967	98,164
Finance Leases	496	(90)	0	406
		3,004		
Current Asset Investments	(14,563)	1,738	0	(12,825)
Total	97,403	5,839	0	103,242

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

	Balance At 31/3/99 £'000	Balance At 31/3/00 £'000	1999/00 Movement £'000	1998/99 Movement £'000
Management of Liquid Resources				
Short Term Investments	14,563	12,825	1,738	(2,357)
Management of Financing				
Temporary Loans	3,350	5,000	(1,650)	(2,600)
Revenue Advances from Common Good, Trust Funds & Tourist Board	2,564	2,772	(208)	(230)
P.W.L.B. Loans	97,212	98,885	(1,673)	(3,104)
Covenant Loan	3,395	2,959	436	436
Other Loans	1,725	1,724	1	1,005
	108,246	111,340	(3,094)	(4,493)
Less principal element of finance lease rental			43	43
Net Financing - per Cash Flow Statement			(3,051)	(4,450)

4. ANALYSIS OF
GOVERNMENT GRANTS

	1999/00 £'000	1998/99 £'000
Revenue Support Grant	68,625	67,398
DSS Grants For Council Tax/Housing Benefit	12,679	12,109
Other Government Grants	5,460	1,881
Total Government Grants Per Cash Flow Statement	86,764	81,388

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	1999/00 Actual £'000	1999/00 Budget £'000	1998/99 Actual £'000	O/S Debt at 31/3/00 £'000
Education	2,898	3,142	2,926	24,343
Social Work	169	642	312	5,390
Roads	2,680	2,652	3,206	23,399
Cultural Services	21	57	1	91
Environmental and Consumer Protection	877	170	613	3,123
Planning and Transport	664	655	310	4,516
Economic Development	2,002	3,405	2,094	1,805
Recreation Services	440	211	209	1,825
Central Support/Other Services	505	1,431	744	5,545
Other Housing	0	0	0	14
Housing :-				
Housing Revenue Account	5,846	6,237	6,314	31,005
Improvement Grants	506	685	400	7,053
Advances :-				
Council House Purchase	47	0	13	474
Private House Purchase	0	0	18	73
Housing Associations	0	0	0	406
	16,655	19,287	17,160	109,062
EXPENDITURE ANALYSED	1999/00 Actual £'000		1998/99 Actual £'000	
ACQUISITION OR CREATION OF FIXED ASSETS:-				
Site and Building Acquisition	415		382	
Works and Site Servicing	12,387		13,583	
Professional Fees	1,988		1,587	
Vehicles and Plant	827		553	
Miscellaneous	99		178	
Sub Total	15,716		16,283	
DEFERRED CHARGE :-				
Angus Community Care Charitable Trust	101		0	
Improvement Grants	506		400	
Contribution to Carnoustie Golf Hotel	200		400	
Financial Assistance to Business	21		10	
Village Halls Support Initiative	64		36	
LONG TERM DEBTORS :-				
Advances	47		31	
Total	16,655		17,160	
FINANCED BY				
Sale of Assets	1,312		1,356	
Grants	1,856		1,327	
Other Income	253		362	
Contribution from Revenue	4,886		6,935	
Advances from Loans Fund	8,348		7,180	
	16,655		17,160	

The analysis of expenditure for 1998/99 has been adjusted to accord with revisions to the analysis of expenditure for 1999/2000.

CAPITAL EXPENDITURE (cont)

NOTES

1. ACQUISITION,
CREATION AND
ENHANCEMENT OF ASSETS
MAJOR WORKS1999/00
Actual
£'000

These include:

General Services

Rosemount Primary School	1,290
Hayshead Primary School	203
Information Technology within Schools	536
Montrose Town Centre Improvement	432
A92 Dundee-Arbroath Proposed Dualling	862
Arbroath Harbour Slipway Repairs	282
Bridge Assessments/Strengthening	305
Road Safety/Traffic Calming Measures	251
Lochhead Landfill Site - Restenneth Extension	596
Vehicle Replacement	229
Arbroath Abbey	238
Carnoustie Golf Hotel	200
Acquisition of Industrial Land at Orchardbank	401
Industrial Development at Brechin	458
Pictavia	759
Multi-purpose Court at Brechin Leisure Centre	206
Angus Millennium Forest	220
Housing Improvement and Repair Grants	506
	<hr/>
	7,974

Housing Revenue Account

Modernisation -	
Cliffburn Area, Phase 8, Arbroath	339
Panmure Street/Ashludie Street, Monifieth	242
Glens Phase 4, Montrose	264
Strathmore Road/Charleston Road, Glamis	192
Heating Installation & Replacement -	
Market Street, Brechin	167
Wards Road, Brechin	178
North Street, Montrose	179
Window Replacement -	
Grange Path/Grange Road, Arbroath	160
Lochend/Woodside etc., Carnoustie	143
Threewells Drive, Forfar	218
Marywell Gardens/Elm Road, Kirriemuir	154
Computer System Replacement	299
	<hr/>
	2,535

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. COVENANT SCHEME	The Scheme enabled the Council to incur expenditure on capital projects with Annual Covenant Repayments made over a period of years to the Financial Institutions concerned. The Annual Covenant Repayments are not reflected in Capital Expenditure Statements as the project expenditure to which they relate was reflected in Capital Expenditure Statements appropriate to periods when the expenditure was incurred.	
5. COMMITMENTS AT 31ST MARCH, 2000	Significant commitments which existed at 31st March, 2000 were :	£'000
	General Services -	
	Rosemount Primary School	374
	Glamis Primary School	283
	Liff Primary School	259
	Murroes Primary School	213
	Industrial Development at Brechin	1,880
	Lochhead Landfill Site - Restenneth Extension	429
	Alterations to Montrose Town House	487
	A92 Dundee - Arbroath Proposed dualling	4,580
	Community Care Charitable Trust	403
	Housing Improvement and Repair Grants	400
		9,308
	Housing Revenue Account -	
	Modernisation -	
	Caledonian Road, Brechin	600
	Tillyloss/Brechin Road, Kirriemuir	194
	Glenlethnot Place/Glenclova Place, Montrose	300
	Friockheim/Inverkeillor	229
	Dalziel Place, Inveraldie	315
	Local Housing Office, Montrose	161
		1,799

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.

	1999/00 £'000	1998/99 £'000
EXPENDITURE		
Interest Paid on Loans:-		
Public Works Loan Board	7,986	8,203
Public Works Loan Board Redemptions	54	54
Other Mortgages and Bonds	404	455
Internal Loans	334	334
Other Loans	31	98
Interest Paid on Revenue Balances	1,106	1,409
Expenses of Borrowing	132	117
TOTAL EXPENDITURE	10,047	10,670
INCOME		
Interest Received	772	1,192
Interest Charged to Borrowing Accounts	9,143	9,361
Expenses Recovered from Borrowing Accounts	132	117
TOTAL INCOME	10,047	10,670

NOTES

- 1. LOANS FUND INTEREST** The average rate of interest charged on borrowing from the Loans Fund was 7.69% in 1999/00. The 1998/99 rate was 7.97%.
- 2. DEBT MANAGEMENT EXPENSES** The equivalent rate for debt management expenses was 0.11%. The 1998/99 rate was 0.10%.
- 3. DEBT PER HEAD OF POPULATION** The amount of debt outstanding at 31st March, 2000 was £109.1 million or £990.84 per head of population.

CHARITABLE TRUSTS

FOR THE YEAR ENDED 31ST MARCH, 2000

PURPOSE The Council acts as sole Trustee for 174 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, 2000.

INCOME AND EXPENDITURE ACCOUNT FOR YEAR ENDED 31st MARCH, 2000

	1999/00 £'000	1998/99 £'000
EXPENDITURE		
Expenditure		
Beneficiaries	64	64
Administration	20	17
TOTAL EXPENDITURE	84	81
INCOME		
Income		
Rents, Feuduties, Dividends and Interest	46	47
Loans Fund Interest	55	49
TOTAL INCOME	101	96
(SURPLUS)/ DEFICIT	(17)	(15)

BALANCE SHEET AS AT 31st MARCH, 2000

	1999/00 £'000	1998/99 £'000
ASSETS AND INVESTMENTS		
A. FIXED ASSETS		
Heritable Property	2	2
TOTAL FIXED ASSETS	2	2
B. LONG TERM INVESTMENTS		
Investments	790	849
TOTAL LONG TERM INVESTMENTS	790	849
C. CURRENT ASSETS		
Debtors	13	11
Short Term Investments	90	68
Revenue Advances to Loans Fund	747	701
TOTAL CURRENT ASSETS	850	780
D. CURRENT LIABILITIES		
Creditors and Accruals	2	0
TOTAL CURRENT LIABILITIES	2	0
E. WORKING CAPITAL (C-D)	848	780
TOTAL NET ASSETS (A+B+E)	1,640	1,631
F. RESERVES		
Revenue Account	402	385
Surplus Assets	1,238	1,246
TOTAL RESERVES	1,640	1,631

CHARITABLE TRUSTS (cont)

FOR THE YEAR ENDED 31ST MARCH, 2000

NOTE	Principal Trust Funds	Balance at 31/3/00 Capital	Balance at 31/3/00 Revenue
		£'000	£'000
	Forfar Strang's Mortification	911	116
	Mrs. C. R. Graham's Bequest	12	5
	Kettins Poor Lands	12	22
	Inchcape Fund	22	2
	Ex Provost Mitchell's Bequest	73	4
	Forfar Charitable Trusts	12	1
	Charles F Nicoll Bequest	16	15
	Helen Nicoll Bequest	8	10
	Vert McLean Endowment Fund	15	11
	Ancient Hospital, Montrose	13	1
	William Jack Trust	16	2
	James Wyllie Bounty Fund	10	1
	Trust for Gilding Dome	0	48

Capital Reserves

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

	Balance at 1/4/99 £'000	Income £'000	Expend. £'000	Balance at 31/3/00 £'000
Movement during year	1,246	50	58	1,238

COMMON GOOD

FOR THE YEAR ENDED 31st MARCH, 2000

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, 2000.

INCOME AND EXPENDITURE ACCOUNT FOR YEAR ENDED 31st MARCH, 2000

	Actual 1999/00 £'000	Budget 1999/00 £'000	Actual 1998/99 £'000
EXPENDITURE			
Property Costs	12	23	20
Supplies and Services	96	104	77
Third Party Payments	19	18	7
Central Support Services Charges	31	17	30
C.F.C.R.	92	179	38
TOTAL EXPENDITURE	250	341	172
INCOME			
Fees, Charges etc	145	193	191
Interest on Loans	133	147	118
Grants	0	0	0
Other Income	1	3	3
TOTAL INCOME	279	343	312
(SURPLUS)/ DEFICIT	(29)	(2)	(140)
BALANCE SHEET AS AT 31st MARCH, 2000		1999/00	1998/99
		£'000	£'000
ASSETS AND INVESTMENTS			
A. FIXED ASSETS			
Heritable Property		1,368	1,369
Total Fixed Assets		1,368	1,369
B. CURRENT ASSETS			
Debtors		0	86
Revenue Advances to Loans Fund		2,025	1,863
Total Current Assets		2,025	1,949
C. CURRENT LIABILITIES			
Creditors and Accruals		0	1
Total Current Liabilities		0	1
D. WORKING CAPITAL (B-C)		2,025	1,948
Total Net Assets (A+D)		3,393	3,317
E. RESERVES			
Revenue Account		1,654	1,625
Surplus Assets		1,739	1,692
TOTAL RESERVES		3,393	3,317

COMMON GOOD (cont)

FOR THE YEAR ENDED 31ST MARCH, 2000

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

COMMON GOOD RESERVE FUNDS

1. Revenue Account	Balance at 1/4/99 £'000	Income £'000	Expend. £'000	Balance at 31/3/00 £'000
Arbroath	547	95	71	571
Brechin	292	67	29	330
Forfar	519	74	61	532
Kirriemuir	6	1	0	7
Montrose	261	42	89	214
TOTAL	1,625	279	250	1,654

2. Surplus Assets				
Arbroath	519	0	0	519
Brechin	315	0	0	315
Forfar	400	0	0	400
Kirriemuir	0	0	0	0
Montrose	458	47	0	505
TOTAL	1,692	47	0	1,739

THE COUNCIL'S RESPONSIBILITIES

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/LA(S)AAC 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, 2000.

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, 2000.

David S Sawers
21st June, 2000

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 31 March 2000, an abstract of which is set out on pages 39 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 39 and 40, the financial position of the authority as at 31st March, 2000 and its income and expenditure for the year then ended.

15 August 2000

Peter Johnston CA CPFA
Chief Auditor
Audit Scotland
Ballantyne House
84 Academy Street
INVERNESS
IV1 1LU.