

Annual Report and Accounts



2001-2002

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Provost's Introduction

When reflecting on the past year it is impossible to do so without recalling the appalling events of September 11. That single act of terrorism has had global repercussions, directly touching many people's lives and impacting on many thousands of others.

The annual Tartan Day celebrations give Scots the opportunity to stand side by side with our American counterparts, reaffirming our connections and celebrating the contribution Scots have made to America. Angus has a unique place in these April 6 celebrations as the date commemorates the 1320 signing of the Declaration of Arbroath.

However, it was in August of 2001 that Arbroath's historic abbey took centre stage with the opening of the superb new visitor centre, which has since drawn hundreds of new visitors to the town. The centre is only part of the £1.8m Arbroath regeneration package supported by the council, Scottish Enterprise Tayside and European funding, for town centre improvements and the exciting redevelopment of the harbour area.

In a year where tourism industries nationally were hit hard by the Foot & Mouth outbreak the new centre was a welcome addition to the county's attractions. So too was the news of the £870,000 redevelopment of Monifieth's seafront area, which by next summer will see the popular beachfront completely transformed with new facilities and environmental improvements.

The Gateway to the Glens Museum also drew both crowds and national recognition in its first year. The council transformed Kirriemuir's former Town House into a museum telling the story of the wee red town and the beautiful glens beyond. The crowning accolade came in November when, just six months after opening, it won the 2001 Scottish Museum of the Year title in recognition of its significant contribution to the cultural life of the nation.

In December the spotlight turned to Brechin with the official opening of the Angus Digital Media Centre, the flagship of the new Brechin Business Park. The £0.5m centre, funded by Angus Council with support from the Scottish Arts Council, is the most accessible and advanced media centre in Scotland and it too is attracting accolades and attention.

Youth as always is at the forefront of the county's success. Angus Council has made significant investment in our school buildings during the past 12 months, including a £290,000 extension at Birkhill Primary and completely rebuilding Southmuir Primary in Kirriemuir. The new £2.8 million Southmuir Primary also involved an extension to Webster's High School and represents the biggest ever investment in education by Angus Council since its inception in 1996.

Our young people receive every encouragement to be more active citizens and when in January 2002 they launched a smarter new Angus Young Scot card its capabilities outstripped its national predecessor and over

70% of those eligible signed up. This coupled with the launch of the new Angus Young Scot online magazine and the opening of the high street based No1 for Youth premises in Forfar put Angus at the forefront of Scotland's Dialogue Youth Initiative.

Online learning is not the exclusive prerogative of youth as has been shown by Angus residents of all ages who have welcomed the introduction of free internet access in each of the county's libraries, through the People's Network.

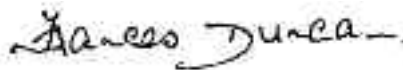
Ease of access to council services has also seen significant progress during the past year with Montrose ACCESS Office coming into service, the official opening of the ACCESS office in Carnoustie and the enhancement of the ACCESS Line service, available to all Angus citizens for the cost of a local call. Each of the county's ACCESS facilities offers residents a single point of contact for the council and is improving our customer service.

With such enterprise across such diverse activities Angus has many reasons to celebrate and it is vital that we recognise our accomplishments and achievements. The annual Angus Achievers Awards recognise and reward such success - in our communities, our businesses, through sporting triumphs and in attracting tourists and these prestigious awards attracted an amazing array of talent in 2001.

This report recognises the achievements of Angus Council, offering a snapshot of our activities over the past 12 months. It highlights the astonishing breadth of activity undertaken by local authorities nowadays as we strive to provide best value to our citizens. I commend this report to you and invite you to share not only our achievements but also our ambitions for Angus.



Provost Frances E Duncan
OBE OStJ JP





Chief Executive's Report

Managing such a large and diverse organisation as Angus Council, and ensuring that it seeks to improve its services in an ongoing way, is a major challenge. The year 2001/2002 was one in which the council continued to deliver its strategic vision as set out in the corporate plan. For the year 2002/2003, we hope to achieve all of the objectives and actions outlined in our corporate plan. Thereafter, we will be working with elected members to develop a vision for Angus Council for the future.

Before reviewing our performance over the year, it is important to note the context in which local government is moving. The Scottish Executive intend legislation which will introduce a duty of best value, a power of well-being and provide a statutory basis for community planning. In Angus, we have already identified and introduced a number of mechanisms that meet the current expectations expressed in the proposed legislation. However, the Bill will challenge the way in which we work with our partner organisations to deliver better, more cost-effective services in the future. I believe that we are in an excellent position to meet the requirements of the Bill.

Looking back over last year, it is very satisfying to see how much progress has been made against our corporate objectives.

Community Planning

As well as responding to consultation exercises regarding the new legislative framework in the shape of the Local Government in Scotland Bill, we have been working locally to progress work in relation to the three principles of the community plan, in particular the

development of a Local Agenda 21 strategy and a social inclusion strategy. Both are now in the process of being considered by our partner agencies. We have also undertaken an audit in relation to active citizenship, and hope to develop, over the coming year, a strategy in respect of this with our partners.

The themes of the community plan are really the focus of co-ordinated action in respect of community planning. Four groups have now been established to deliver actions against the themes including:-

- Angus Economic Development Partnership
- Community Learning Partnership
- Healthy, Safe and Caring Partnership
- Angus Environment Forum

Having established the necessary processes to deliver community planning at a strategic level across Angus, this year we will focus on developing local community planning arrangements.



Best Value

The concept of best value cuts across all of the business of the authority. It is important therefore, that we make sure that we manage and deliver our services in the most efficient and effective manner.

Over the year we have undertaken a review of our business management processes and we anticipate that this will result in improvements to our internal council planning processes.

In Angus, we achieve good performance results generally against the national picture, but we will not rest on our laurels. Rather we will seek to achieve continuous improvement to ensure that our tax paying citizens obtain value for money.

Economy and Lifelong Learning

Given the importance of ensuring employment opportunities exist for local people, I am pleased to report that over the year we have established partnership arrangements in order to develop an economic strategy for the Angus area. The partnership group has engaged consultants to prepare a draft strategy and I await their findings with interest. Also, we have capitalised on our trading activities with China and we continue to invest heavily in our roads infrastructure and business property portfolio.

Local community learning plans have also been developed during the year, in line with the community learning strategy. Tremendous effort has been made to ensure that community views have been taken account of in the preparation of the eight local community learning plans.

It is with some pride that I acknowledge the work of the Angus Youth Congress and the specific modernising government fund project that we have taken forward in the shape of the Young Scot Card.

Healthy, Safe and Caring Communities

Much work over the year has focused on building relationships with our partners. A focus on public health has emerged and there is recognition that Angus Council is a delivery organisation in this regard. It is recognised that our efforts in everything from refuse collection, to leisure services, to caring for the more vulnerable members of our community impacts on public health.

Environment and Quality of Life

The development of the Local Agenda 21 strategy focusing on sustainability issues has been a significant step forward for the environment and quality of life in Angus. I believe that the small differences we can make as a council, are important in sending out the right messages to other organisations across Angus. Indeed, we need to be ambassadors for this area of work, particularly in relation to waste, energy and transport. Forfar Academy is a good example of the strides we are making to deliver more energy efficient buildings.



Chinese delegates welcomed at Glamis

Overall, I am particularly impressed by the scale of both the corporate and the departmental achievements of the council. These achievements are detailed in the report and I hope that you will agree with me, that many are of a significant nature.

Finally, I would like to thank all of the people involved in progressing our work programme for the year, including our elected members, chief officers, staff and volunteers, as well as the citizens who have responded to our surveys, attended forums or are involved with community councils or organisations, and who take the time to let us know their views and influence the decisions we make.



*Sandy Watson
Chief Executive*



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SNP	21
Independent	3
Lib Dem	2
Conservative	2
Labour	1

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

22 Carnoustie East

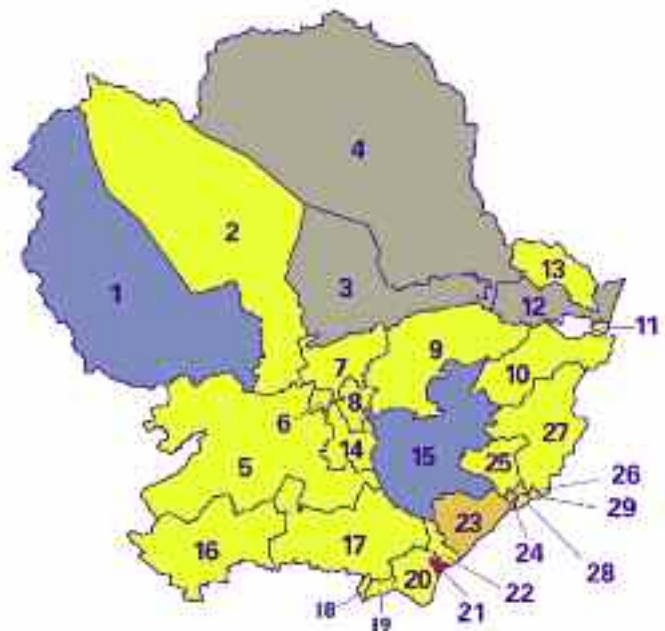

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Committee Structure

Policy Committees

Policy & Resources <i>Convener</i> Rob Murray Leader of the Administration 15 members	Social policy Sub-Committee <i>Convener</i> Glennis Middleton 7 members
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Resource Committees

Personel & Property Services <i>Convener</i> Bill Middleton Depute Leader of the Administration 13 members	Finance & Information Technology <i>Convener</i> Alex King 13 members
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Service Committees

Social Work <i>Convener</i> Glennis Middleton 13 members	Housing <i>Convener</i> Frank Ellis 13 members	Recreation & Cultural Services <i>Convener</i> Ian Angus 13 members	Environmental & Consumer Protection <i>Convener</i> Sheena Welsh 13 members	Contract Services <i>Convener</i> Bill Crowe 7 members
Education <i>Convener</i> Brian Milne 18 members (including 3 representing churches and 2 representing teachers)	Roads <i>Convener</i> Sandy West 13 members	Planning & Transport Policy <i>Convener</i> David Selfridge 13 members	Economic Development <i>Convener</i> Jack Gibb 13 members	

Other Committees

Civic Licensing <i>Convener</i> Bill Robertson 13 members	Development Control <i>Convener</i> Stewart McGlynn 13 members
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Statutory Boards

Tayside Joint Police Board <i>Convener</i> John Corrigan (Dundee) 18 members (5 Angus, 7 Dundee and 6 Perth & Kinross)	Tayside Fire Board <i>Convener</i> Frances Duncan (Angus) 18 members (as per Police Board)	Tayside Valuation Joint Board <i>Convener</i> Lorraine Caddell (Perth & Kinross) 15 members (4 Angus, 6 Dundee and 5 Perth & Kinross)	Tayside Contracts Joint Committee <i>Convener</i> David Selfridge (Angus) 18 members (5 Angus, 6 Dundee and 7 Perth & Kinross)	Angus Licensing Board <i>Chairman</i> Brian Milne 13 members
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Corporate Planning

Vision

Angus Council will **provide** community leadership and best value services. We will **promote** sustainable development, improve economic prosperity and lifelong learning, promote healthy, caring and safe communities, and **protect** our environment.



Community Planning

theme To lead the community planning process in Angus

The Scottish Executive has recently issued the Local Government in Scotland Bill which provides a statutory basis for community planning and places a duty on local authorities to facilitate that process. The statutory basis extends to some of our partners, including Health and Scottish Enterprise Tayside.

In Angus, the partners have been working together for some time to develop the community planning process. This has resulted in a number of senior partnership groupings being formed with a reporting line to the community planning partnership group.

Over the coming year, we would wish to significantly address the issue of local community planning and ensure that the Angus community is placed at the heart of the community planning process.

Actions Achieved

Implement, review and monitor the Angus Community Plan

The Angus Community Plan was published in December 2000, the result of a partnership approach to planning and a wide consultation exercise. The model¹ agreed is as follows:-



¹ Source - Angus Community Plan

In addition to aligning the themes to our own corporate plan, we have developed a number of partnership groups around the five themes.

These groupings will agree outcomes and monitor performance against these.

Undertake review of strategic partnership arrangements

The review of strategic partnership arrangements is now complete with top level partnerships being established with responsibility for each of the five themes of the community plan. These partnerships report to the Community Planning Steering Group, chaired by the Chief Executive of Angus Council. The groups are as follows:-

- The Angus Economic Partnership
- Community Learning Partnership
- Healthy, Safe and Caring Partnership
- Angus Environment Forum



Dinner queue in refurbished local hall

Lead and develop a Local Agenda 21 strategy and action plan

Consultation on the Local Agenda 21 Strategy took place over the year. A sustainability conference took place in May 2002 to agree the strategy and to begin to develop priorities for action.

Lead and develop an anti-poverty and social inclusion strategy and action plan

A social inclusion strategy was developed by Angus Council's member/officer group to address and promote social inclusion, anti-poverty initiatives and access to services in Angus. The Social Inclusion Strategy is aligned to the government's key milestones for inclusion, which track progress over time. The strategy document is now being considered by the community planning steering group, in terms of widening its focus to include the specific actions of partners which promote social inclusion.

“ we have been working locally to progress the three principles of the community plan, in particular a Local Agenda 21 strategy and a social inclusion strategy.”

CHIEF EXECUTIVE'S REPORT

Establish eight area service teams across Angus

Eight area service teams were established over the year. A review of decentralisation arrangements is currently taking place and the development of the area service team concept is currently subject to review.

Develop area profiles and establish baselines

Each of the area service teams are developing area profiles. This work will contribute to the development of local community planning.

Energy efficient Shareajourney.com

Actions In Progress

Lead and develop an active citizenship strategy and action plan

The development of an active citizenship strategy is in progress. A number of measures have been progressed which impact on the emerging strategy, including:-

- co-ordination and delivery of local area forum meetings in each of the eight designated areas
- two Angus citizens' panel surveys were undertaken and reported upon
- the consultation/involvement strategy was adopted and implementation arrangements are now underway
- eight local community learning plans have been developed
- actions arising from the public performance reporting strategy, framework and action plan have been substantially implemented
- two partnerships have been established in Brechin and Montrose, with which the council engages
- a review of the council's relationship with community councils is underway



In Practice

- a new group of New Community Schools was added to the first phase of community schools. More effective joint working is ongoing for the most vulnerable families in the localities, using the school as a focal point
- participated in the Cliffrun Area Regeneration Initiative
- entered into a further strategic agreement with Communities Scotland
- Angus Council became a pilot authority for a training and development initiative aimed to develop local authorities as public health organisations
- Routes to Leisure swipe card, was launched incorporating links to the Young Scot Card
- development and implementation of Local Agenda 21 in Angus has included:-
 - the promotion of car sharing in the wider community via an Internet-based car share scheme
 - the promotion of the 'Bike at Work' Scheme through the purchase of new bikes and the setting up of a bike users group
 - in-house recycling of quality paper, newspapers and magazines in the major council offices
 - development of an eco-footprint project to be carried out in Brechin
 - a draft local biodiversity action plan for Tayside was published in September 2001
- joint partnership funding was agreed for the establishment of a community planning team
- as part of the corporate social inclusion strategy, an anti-poverty strategy and action plan was produced by Social Work's welfare rights service
- a broadband communications network was introduced across Angus for use by the council, Tayside Police, and a number of other partners



Best Value

theme To be a best value local authority service provider

The new Local Government in Scotland Bill places a duty of best value on local authorities. The overall aim of the bill is to provide a framework to enable the delivery of better, more responsive public services. A duty to secure best value in local government service provision, replacing compulsory competitive tendering with the pursuit of continuous improvement in all aspects of local authority functions, is one aspect of the framework.

Over the year, Angus Council has implemented best value arrangements consistent with the approach to continuously improve services to achieve best value.

Actions Achieved

Review of performance management and planning arrangements

Audit Scotland conducted a performance management and planning audit for the following departments:-

- Chief Executive's
- Law & Administration
- Trading Standards service, and
- Education through the HMIE Inspection

In addition, a review of six service improvement action plans was undertaken as was a review of the corporate performance management and planning audit.

Implement and deliver a comprehensive service review programme including individual and cross cutting services

We are currently in the last year of the initial five-year programme of reviews. Consideration was given over the year to amending the programme, however, departments were keen to finalise the original programme and this is underway.

The findings from the first programme of cross cutting reviews are in the process of being reported to the Best Value Chief Officer group for their consideration. These reviews include:-

- marketing and promotion
- looked after children
- external funding
- low utilisation of services
- charging for services
- staffing establishments

A programme of cross cutting reviews for the year 2002/03 is in the process of being developed.

Ensure equality of opportunity of service delivery across all of Angus

Angus Council has developed an action plan in response to promoting equality of opportunity.

New arrangements are currently being developed for responding to the needs of minority ethnic communities.

Production of a public performance reporting strategy and action plan

The strategy has been developed and implementation of the action plan is well underway.

Some of the actions delivered over the year include:-

- production and dissemination of the annual report and accounts with performance supplement
- production of an accompanying performance leaflet
- a full spread newspaper advertisement of performance indicator results
- service plans being made available to the public through libraries

Production of a community development strategy and action plan

This strategy and action plan has been prepared and will be updated in light of the decentralisation and community planning review.



Education Minister Cathy Jamieson experimenting with science

" a review of our business management processes will result in improvements to our internal council planning processes." CHIEF EXECUTIVE'S REPORT

Production of a corporate consultation strategy and action plan

Over the year, the corporate consultation strategy and action plan was adopted by the council. New arrangements are in place to facilitate co-ordination of consultation exercises across the whole of the council. This will ensure that clarity is achieved in relation to objectives set and decisions taken.

Development of a citizens' panel

Angus Citizens' Panel was recruited in 2000. Subsequently, two surveys have been undertaken and reported upon. A number of focus group exercises have also been facilitated.

Review of decentralisation arrangements including area forums

A comprehensive review has been undertaken over the year with a report considered by the Chief Officers Management Team in April and May 2002. The outcomes of this exercise will now be considered by the council.

Implementation of area service teams across Angus

Eight area service teams were established across Angus and each progressed the development of area profiling information. The area service teams are currently the subject of a decentralisation and community planning review.

Develop a marketing strategy for Angus (Angus Ahead)

A marketing strategy was prepared and approved for Angus. This is currently being implemented and includes the biannual publication of an Angus Achievers supplement and the presentation of the Angus Achievers Awards.

Develop a corporate marketing strategy and action plan for council run services

A draft report is now available following on from the cross cutting strategic review on marketing and promotion. This report will be considered by the strategic issues team and thereafter by the Best Value Chief Officers Group. It contains a number of recommendations that impact on corporate marketing, as well as focusing on promotional activities.

Review current pattern of expenditure into high, medium and low priorities

This exercise was undertaken in 2000/2001.

Implement agreed three year budget strategy and action plan

The report 'Implementing Best Value through an Improved Business Management Process' considers the alignment of the three year budget strategy and action plan with the service planning process.

Develop a corporate external funding strategy and action plan

A report on the cross cutting review into external funding is in draft format. It will be considered by the financial review team and thereafter the Best Value Chief Officers Group. An improvement action plan will form part of the report.

Develop a quality human resource strategy and action plan

A draft human resource strategy was developed over the year and submitted to the Chief Officers Management Team in April 2002. The strategy will be implemented following approval by committee.

Develop an internal and external information and communication strategy and action plan

A draft information and communications strategy and action plan has been prepared. It will be progressed in line with the council's e-government strategy.



Aspiring Youth at the 2001 Angus Achievers Awards

Implement a corporate balanced scorecard including quality measures

A corporate scorecard and departmental scorecards have been prepared. Consultation on the corporate scorecard regarding the definitions for gathering information and reporting periods took place over the year. The first corporate balanced scorecard report was considered by the Best Value Chief Officers Group at their meeting in June 2002.

The balanced scorecard is an important tool in helping to measure our performance in relation to achieving continuous improvement and ensuring that we are implementing effective best value measures.

Identify future member/officer group arrangements

A report establishing member/officer group arrangements aligned to the themes of the corporate plan was prepared and approved over the year.

Initial meetings of each of the member/officer groups have taken place and it is anticipated that these groups will report on priority actions, influencing the development of the new corporate strategy, following elections in May 2003.

Best Value CONTINUED



Actions Achieved continued

Develop a strategy and action plan for elected member involvement in best value

Elected members are involved in the best value process in a number of ways including:-

- best value member/officer group
- the newly established monitoring group
- through current committee arrangements
- through involvement in the preparation of the council's corporate strategy
- through consideration of performance information

Development of ACCESS Line

The pilot programme for ACCESS Line was evaluated in 2000 and the ACCESS Line was permanently established in 2002. The council's Law & Administration department is now responsible for the implementation arrangements for ACCESS Line. There are a number of developmental issues associated with ACCESS Line linked to the council's approach to e-government. These issues are currently being addressed through the council's e-government strategy.

Development of a strategy and action plan for delivering services electronically where possible involving external partners

The telecommunications infrastructure element of ANGUSNET is now live across the county of Angus, with a mast erected at Monifieth.

The council has also developed an A-Z of services which has been made available via the internet, ACCESS Offices and ACCESS Line.

Carnoustie ACCESS office - officially in business

In Practice

- Angus Council is part of the national pilot for the Dialogue Youth Initiative
- the council is one of four Scottish education authorities piloting a UK citizenship values award scheme
- good planning and implementation, are ongoing features of the systematic review of all aspects of the education service
- Environmental and Consumer Protection produced 10 new leaflets giving guidance on legislation to traders and consumer protection matters to members of the public
- the targeted surplus from Contract Services, was not only achieved but exceeded
- the education functions of the council received a very positive report from Her Majesty's Inspectorate of Education
- an exercise was undertaken with all management teams considering future developments related to policy and finance
- council tax collection rates have been improved once more, giving a year on year improvement since local government reform in 1996
- the ACCESS Line was fully integrated with the council's main switchboard on 1 April 2002 to provide a single point of contact for members of the public
- ACCESS offices are now in operation in Monifieth, Carnoustie, Kirriemuir and Montrose
- over 50 public information leaflets about social work services have achieved a crystal mark from the Plain English Campaign, and in recognition of commitment to customer care, Social Work received a gold award

Actions In Progress

Production of fully costed three-year service plans with standards and targets

Angus Council now has in place a robust medium term planning and budgeting process including:-

- a three-year corporate plan
- departmental service plans covering a three-year period
- revenue and capital budget projections covering a three-year period

Over the year, meetings have been held with management teams to consider the business management processes within the council with a view to achieving best value. A report entitled 'Achieving Best Value Through Improved Business Management Processes' has been prepared, which is being discussed by the chief officers management team.

Development of ACCESS offices

Four ACCESS offices are now operating in Monifieth, Carnoustie, Kirriemuir and Montrose.

Over the year, plans have been prepared for the development of an ACCESS office in Brechin. Arbroath and Forfar ACCESS offices will be developed in future years.

Update voluntary sector policy statement and develop an action plan

This work will be progressed over the coming year.

Review policy on volunteering

This work will be progressed over the coming year.

Personnel Services achieve IIP



Pupil conference 'Listening Tree'

- information leaflets were produced to help the public understand the implications of the Human Rights and Data Protection Acts and also to become more familiar with the formalities of committee and council meetings
- arrangements for the introduction of both corporate and departmental balanced scorecards were implemented
- Finance has taken a leading role in setting budgets for the year and thereafter helping to ensure that services operated within their cash-limited budgets
- the development of three-year budgeting has been consolidated
- 130 training courses on 46 different subjects representing 1,785 employee training days were provided and IT training for 330 employees was delivered
- successful completion of the Consultation and Involvement Strategy, and the development of implementation arrangements was achieved
- four new member/officer groups were established in line with the five themes of the Corporate Plan
- a number of activities in relation to research were undertaken, including the successful completion of two surveys through Angus Citizens' Panel
- Performance Management and Planning Audits were completed



The Economy & Lifelong Learning

theme To improve economic prosperity and promote lifelong learning in Angus

The importance of a prosperous local economy cannot be underestimated and Angus Council works with local businesses to help maintain jobs in the area and attract new businesses. This is being achieved through a number of ventures including the development of fully serviced business parks and the organisation of overseas trade missions and exhibitions.

Real opportunities for Angus businesses are developing overseas as a direct result of these activities. For example links with China continue to develop following a number of successful visits by Chinese business delegates and a reciprocal visit to Yantai early in 2002.

Tourism remains a vital component of the Angus economy. In 2001 the council contributed to the already diverse tourism package with the opening of Arbroath Abbey Visitor Centre. The centre has renewed visitor interest in the abbey, one of Scotland's most important historical monuments, and has already attracted significant numbers of new visitors to area.

The council also supported the development of the Angus Digital Media Centre, which opened its doors in 2001 to much critical acclaim. In addition to the jobs created at the centre, which is the first of its kind in Scotland, the facilities are already attracting media and film work to the area.

Actions Achieved

Produce a council economic development strategy and action plan

The Angus Economic Development Partnership has now been established.

Two of the partners, Angus Council and Scottish Enterprise Tayside, have funded a study through EKOS consultants to develop an economic development strategy and action plan for Angus. This strategy is now available in draft form and will be the subject of a consultation exercise with local business and community organisations.

Implement a community learning strategy and action plan

The community learning strategy and action plan was prepared with partners in March 2000. During the following year, eight local community learning plans were developed to meet local learning needs.

Santa's helper at Angus Farmer's Market



"Given the importance of ensuring employment opportunities exist for local people, we have established partnership arrangements to develop an economic strategy for the Angus area." CHIEF EXECUTIVE'S REPORT



Mixing it with Community Education

Actions Achieved continued

Develop a cultural strategy and action plan, including the important role of education

A number of aspects of a cultural strategy have been progressed over the year including:-

- opening of Kirriemuir museum - Gateway to the Glens
- further development of the HAIRST festival
- Arbroath Seafest and Abbey Visitors Centre

The cultural strategy and action plan will be finalised over the coming year.



Patron Alan Cumming gets animated at the Angus Digital Media Centre

In Practice

- 110 individuals from council training programmes were helped into sustainable jobs
- following a funding award from NHS Tayside, a successful campaign was undertaken to educate traders and youngsters of the dangers of selling restricted goods such as solvents, cigarettes and fireworks to underage children
- the first employment and training initiative in Angus via a partnership arrangement with Communities Scotland, Gowrie Housing Association and other agencies was completed
- full implementation of the 'People's Network' has taken place in library learning centres across Angus
- the use of IT in schools and offices has been extended through the investment of approximately £1.5m
- the new Kirriemuir Gateway to the Glens Museum which won the 2001 Scottish Museum of the Year Award
- library learning centres at Arbroath, Brechin, Forfar, Kirriemuir, Monifieth and Montrose opened
- the ranger service provided formal environmental education for over 7,000 school children
- factory units at the £2.3m Brechin Business Park development were completed
- £1.63m was secured from a variety of external funding sources towards the Arbroath townscape heritage initiative to rejuvenate the historic town centre
- existing pre-school provision has been consolidated, and the number of centres in which it is available has increased
- in addition to building a brand new Southmuir Primary School and an associated extension to Webster's High School, Aberlemno Primary School was improved and Birkhill Primary School extended
- the £525,000 Angus Digital Media Centre was completed
- Arbroath Abbey Visitor Centre was completed
- BS EN ISO 9001 (Quality Standard) Registration for the feasibility study, design, procurement and supervision of roads and transportation works and associated structures was awarded
- registration status for all seven museums was achieved
- 828 jobs within the community were advertised

Healthy, Caring & Safe Communities

theme To promote healthy, caring and safe communities

Much of the work carried out during 2001/2002 has been in reviewing and developing the arrangements for joint working in relation to health improvement in Angus. There has been significant progress made towards developing these arrangements, which it is anticipated will result in a more strategic focus being adopted in the development of health improvement agenda. Also, work continues to ensure that health improvement measures are integrated within the Angus Community Planning process.

Actions Achieved

Review Angus Health for All

The former 'Angus Health For All' health alliance has been merged with the previous community safety steering group, not only to provide a more inclusive and senior representation, but also to provide a broader agenda base, for improving the health of the population across Angus.

This new health alliance will feed into and inform the new Angus improvement programme and the longer term Angus Community Plan.

Develop drugs and alcohol action plan

A drugs and alcohol action plan is now completed. This action plan will now be implemented with a view to tackling the issues on a partnership basis within the context of health and community safety.

Implementing review of Early Years Plan and Children's Services Plan

A children's services plan was prepared and produced in April 2002.

Implementing review of joint community care plan

The Joint Community Care Plan was reviewed and implemented over the year.

Develop an Angus social housing strategy

The council's housing plan is firmly focused on the provision of social housing. Significant progress has been made on the development of social housing in the Clifftown regeneration area in Arbroath.

In terms of homelessness, joint working between health and housing has progressed over the year with specific actions tailored to meet local needs.

Contribution to the HIP (Health Improvement Plan) and TIP (Trust Improvement Plan)

A new Angus health improvement programme, which feeds into the Angus Community Plan was prepared over the year. Angus Council has made contributions to this planning process.

Signalling healthy pursuits



Crossing safely at Birkhill



"It is recognised that our efforts in everything from refuse collection, to leisure services, to caring for the more vulnerable members of our community impacts on public health." CHIEF EXECUTIVE'S REPORT

Actions Achieved continued

Revise community safety strategy

A revised community safety strategy action plan was published in April 2002.

Develop action plan for child protection

The action plan for child protection was developed over the year.

Implement and review plan for criminal justice services

The first Tayside partnership strategic plan for criminal justice services was prepared over the year.

Implement and review road safety strategy

Continuous review of Angus Council's road safety strategy took place, including the implementation of the road safety plan.

Points mean prizes with healthy eating



In Practice

- Quest quality accreditation was achieved for all leisure centres and swimming pools in Angus
- an extension of food hygiene training to include ethnic groups, involving translation services in respect of legislative guidance was developed
- working in partnership with the police, fire service, social work and others, officers of Environmental and Consumer Protection department are fully engaged in promoting home safety, with the aim of reducing the number of accidents and injuries in the home
- a range of improvements to the housing stock was carried out, thus enhancing the quality of life for a substantial number of our tenants and their families
- Angus was shortlisted for the national housing award category 'Outstanding Achievement in Social Housing (Scotland)'
- the council house sales team moved from 7th place in Scotland to 4th in 2001/2002 in terms of the statutory performance indicator for time taken to process house sales
- the ongoing programme of safety surface improvements in playareas in Angus continues
- in partnership with GlaxoSmithKline, a new playarea for children with disabilities at Montrose seafront splash was provided
- the £550,000 alterations to Gowanlea resource centre were completed
- the access for the disabled programme progressed
- a structural testing regime for street lighting columns was introduced
- part-time 20 mph zones were introduced at four schools as part of a national trial study
- the 1st phase of cycling, walking and safer streets programme was completed
- a diversion from prosecution scheme was established. This enables the Procurator Fiscal to refer accused persons to the criminal justice services instead of court
- a new service was established in partnership with health to provide intensive community support to allow people to leave hospital earlier or to prevent admission to hospital. 130 people were helped by this service in the first six months
- a new dedicated day service for older people with learning disabilities was opened in Lunan Park, Friockheim
- as part of the resettlement strategy of the Angus mental health strategy, a new 12 tenancy supported accommodation project opened in Arbroath
- to address the issues identified in the national review of youth crime, the council developed a multi-agency local strategy and established a youth justice team
- as part of the Angus carers strategy, a dedicated worker has been appointed, based in the Angus Carers Centre, to address the needs of young carers
- the programme to upgrade fitness suite provision within sports centres was completed

The Environment & Quality of Life

theme To improve the environment and quality of life in Angus

Angus is an area of outstanding natural heritage providing an excellent quality of life for its residents and visitors. This needs to be protected and enhanced, so that future generations can enjoy at least the same standard of living as the present generation.

A member/officer group was established in 2001 to identify priorities relating to the environment and quality of life in Angus. A seminar was held to provide feedback on the consultation on the Local Agenda 21 Strategy, and begin to gather information for a state of environment report and action plan.

Actions Achieved

Implement environmental action plan

A review of the environmental strategy action plan was carried out in autumn 2001. This confirmed that most of the 114 actions listed in the plan had now been completed or were underway and ongoing.

It is proposed that the information in the strategy will be presented to the member/officer group in order to provide a framework for ideas for future work.

The Minesweeper at Montrose



Produce an action plan to protect the natural environment

The Tayside Biodiversity Partnership has produced a draft local biodiversity action plan which is currently out for public consultation and due to be finalised in September 2002.

Develop and implement a Local Agenda 21 Strategy

The Local Agenda 21 Strategy was prepared and was the subject of a wide consultation through area forums and two sustainable development seminars. This action will now be progressed as part of the community planning agenda.

New environment at Southmuir Primary School



"The Local Agenda 21 strategy focusing on sustainability issues has been a significant step forward for the environment and quality of life in Angus." CHIEF EXECUTIVE'S REPORT

Actions Achieved continued

Develop a green transport plan

A number of elements of the green transport plan have been introduced, eg Share a Journey car scheme, which will extend to employees outwith Angus Council.

The council has purchased a number of new bikes for the promotion of the bike at work scheme.

Implement an energy efficiency action plan

An energy action plan has been developed. A good example of an initiative is Forfar Academy, where new panels have been introduced in order to manage energy consumption within the school.

Energy management plans are now in preparation in all schools.

Implement Angus Local Plan

A sustainability appraisal by independent consultants has been undertaken in relation to the Angus Local Plan. This plan was adopted by Angus Council in November 2000 and was the subject of a review over 2001/2002.

Implementation of the Angus Local Plan has continued, including the preparation of development briefs for Orchardbank, Forfar and for Newton Road, Carnoustie. Work has also commenced on the review and roll forward of the Angus Local Plan, which will maintain an up to date planning policy and framework to guide investment and development in Angus to 2011.



Pottering about at the Country Park

In Practice

- ISO 9002 quality accreditation was obtained for the ground maintenance service
- Montrose Superloo won the Scottish award for accessibility and the council was second in Scotland for five star awards
- with our partner local authorities in Tayside, and with SEPA, we have agreed a Tayside strategic waste plan for implementation over a 20 year period
- the design of the major redevelopment of Monifieth seafront including large adventure playareas, wheeled sports area, putting green, gardens and football pitch improvements was completed and a funding package secured.
- Angus is the leading recycler in Scotland of Yellow Pages
- an investment of £250,000 has allowed completion of the restoration of the Lochhead landfill site, Forfar
- rural recycling sites have been expanded with the assistance of construction work by ACROP (Angus Communities Recycling Opportunities Partnership), and New Deal personnel
- a contaminated land strategy for Angus has been published, to be implemented over a 10 year period
- a pilot home composting scheme in villages in Angus has been introduced

The Environment & Quality of Life CONTINUED

Prepare Dundee and Angus Structure Plan

The Dundee and Angus Structure Plan was prepared and adopted. Following extensive joint working, the finalised structure plan was published by Angus and Dundee City councils and submitted to Scottish ministers in February 2002.

Develop and implement Angus Local Transport Strategy

The first local transport strategy for Angus was submitted to the Scottish Executive in October 2000.

Angus Council was successful in securing £1.754m from the Public Transport Fund for rail station improvements within Angus over the next three years, including passenger access, car parking and inter-change improvements. The ANITE computer database for local bus service timetables was introduced in 2001 and has continued to be developed for timetable production and roadside publicity.

Local bus service provision continues to be kept under review and both contracted and commercial services amended to meet passenger requirements.

Monumental declaration for Arbroath



1st in Scotland for Yellow Pages recycling



In Practice

- agreement was reached with SEPA for implementation of a planned gas extraction field from landfill, with resultant electricity generation
- the North Sea Cycle Route was opened and continues to be promoted
- we have maintained our 3rd place position in the list of best recycling local authorities in Scotland
- almost 3,000 animal movement licences were issued between April and September 2001, as part of the controls for foot and mouth disease
- exceeded 8% energy savings targets by 3% and two years ahead of programme
- through partnership with Scotland's waste awareness group, 300 households in Angus were surveyed to assess recycling potential
- the £180,000 upgrading of Brechin recycling centre was completed
- achieved a five year funding package for Angus Council ranger service, which will allow for visitor management and protection of sensitive fauna and flora
- the new Kirriemuir recycling centre was opened
- completion of coastal protection scheme at Milton Mill, Monifieth scheme

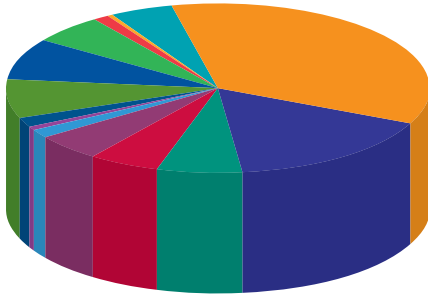
Service Reports



How the Money was Spent

Chart 1

**How the Money was Spent
By Service Revenue**

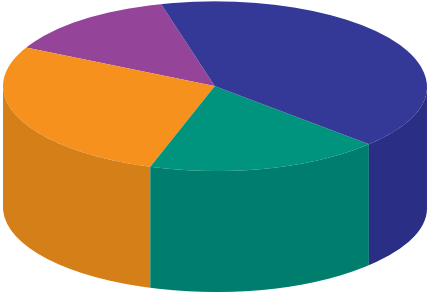


Gross Expenditure 2001/2002 Expressed in % and as £'000 (by service)

■ Education 35.3% £79,431	■ Environmental & Consumer Protection 5.1% £11,450
■ Social Work 16.3% £36,790	■ Contract Services 4.8% £10,832
■ Housing Revenue Account 8% £17,877	■ Miscellaneous Services 1.8% £4,140
■ Other Housing 7.4% £16,671	■ Planning & Transport 1.6% £3,710
■ Roads 6.5% £14,722	■ Revenue Cost of Collection 1.2% £2,626
■ Joint Bodies 5.5% £12,290	■ Economic Development 0.7% £1,501
■ Leisure Services 5.4% £12,231	■ Training Services 0.4% £886

Chart 2

**How the Money was Spent
Type of Expenditure**

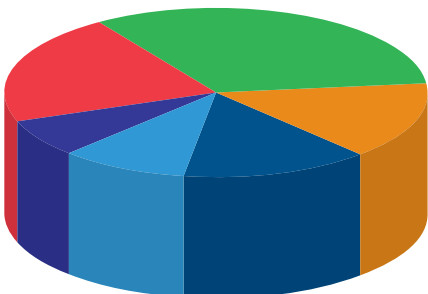


Gross Expenditure 2001/2002 Expressed in % and as £'000 (by type)

■ Staff Costs 41.1% £92,433
■ Third Party Costs 27.6% £62,247
■ Running Costs 17.9% £40,363
■ Capital Finance Charges 13.4% £30,114

Chart 3

Where the Money came from

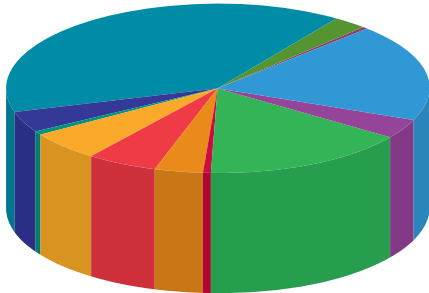


Gross Income 2001/2002 Expressed in % and as £'000 (by source)

■ Revenue Support Grant 32.7% £73,519
■ Customer & Clients 21.2% £47,783
■ Non-Domestic Rates Income 14.8% £33,341
■ Council Tax 14.4% £32,392
■ Specific Grants 9.8% £22,133
■ House Rents 7.2% £16,226

Chart 4

Capital Expenditure on Services



Capital Expenditure 2001/2002 Expressed in % and as £'000 (by service)













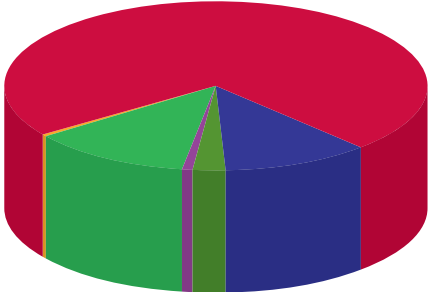
 Housing Revenue Account 38.9% £7,247	 Social Work 3.8% £703
 Education 18.6% £3,458	 Environmental & Consumer Protection 3.7% £692
 Roads 15.7% £2,918	 Improvement Grants 2.6% £478
 Economic Development 5.6% £1,045	 Contract Services 0.7% £127
 Planning & Transport 5.4% £999	 Leisure Services 0.6% £107
 Central Support/Other Services 4.0% £749	 Council House Purchase 0.4% £79

Chart 5

Expenditure Analysed



Capital Expenditure 2001/2002 Expressed in % and as £'000 (by type)







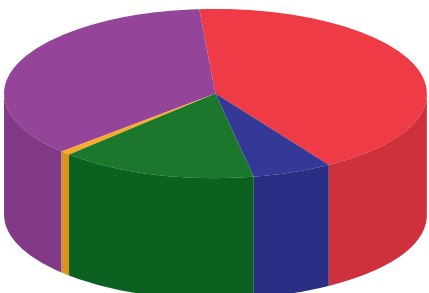





 Works & Site Servicing 72.7% £13,523
 Deferred Charges 12.3% £2,285
 Professional Fees 11.3% £2,105
 Vehicles & Plant 2.5% £465
 Miscellaneous 0.8% £145
 Advances 0.4% £79

Chart 6

Source of Finance



Source of Finance 2001/2002 Expressed in % and as £'000

 Advances from Loans Fund 42.2% £7,856
 Contribution from Revenue 35.8% £6,657
 Grants 15.1% £2,803
 Sale of Assets 6.1% £1,129
 Other Income 0.8% £157

Chief Executive's



Sandy Watson
Chief Executive

SERVICE COST PROFILE

REVENUE	2001/02 Budget	2001/02 Actual	2002/03 Budget
NET EXPENDITURE	£000	£000	£000
Staff Costs	453	467	522
Supplies and Services	173	171	160
Third Party Payments	349	398	388
Other Expenditure	549	465	275
Income	(587)	(646)	(609)
Total Net Expenditure	937	855	736
CAPITAL EXPENDITURE			
New Build/Redevelopment	745	420	1,829
Financial Assistance	47	7	32
Land Acquisition	310	-	200
Miscellaneous Projects	232	289	55
Capital Receipts	-	(25)	-
Sub-Total	1,334	691	2,116
Covenant Repayments	48	48	48
Total Expenditure	1,382	739	2,164

note:

Economic Development figures, as above, are included under Planning & Development Services in the Consolidated Revenue Account (Statement 2) of the Annual Accounts.

THE YEAR'S PERFORMANCE

Net revenue expenditure was below budget by £82k (8.8%). This was mainly due to savings on rent/rates charges and lower than anticipated central support service charges.

Capital expenditure was below the original budget by approx £643k (46.5%). This was mainly due to slippage on the Provision of Services at Orchardbank and the Montrose Business Centre developments and delays in expected land purchases.



'Action!' at the Angus Digital Media Centre

Economic Development

Aims

- support business competitiveness by co-funding the Small Business Gateway Angus, and promoting trade development
- facilitate a physical infrastructure for business by providing development land and industrial property
- support business training and skills development
- promote economic inclusion, community economic development, town partnerships and area initiatives
- market Angus as a centre for tourism, golf and inward investment
- support the development and expansion of rural businesses
- maximise the take-up of external finance in Angus



Glamis welcomes Chinese delegates

Achievements

- a successful programme of overseas trade development activities was carried out including a trade mission to Yantai and Shanghai in China and attendance at the Offshore Technology Conference in Houston
- 83.8% of the council's industrial and commercial units was occupied with 84.4% of potential rental achieved. A 60,000 sq ft unit at Kirkton in Arbroath was let to a major oil engineering company, creating 150 skilled jobs initially
- the Angus Digital Media Centre was opened, providing training services and facilities for businesses, students and the community
- high levels of success were achieved by Angus schools in local and national initiatives promoting business and technology to students as careers
- an estimated 12,000 visitors attended SeaFest in Arbroath
- 24 successful applications were made for European funding, securing £1.6 million for the Angus economy. Advice on other sources of funding, application procedures etc is now offered

Ambitions

- reduce the dependence of the Angus economy on traditional industries by attracting high-quality manufacturing and service-sector jobs
- provide a continuing supply of land and property through current developments in Brechin, Montrose and Arbroath, and a major new industrial park at Orchardbank, Forfar
- improve awareness of Angus nationally and internationally through the Angus Ahead area marketing campaign
- encourage rural prosperity by stimulating and facilitating community projects



Mike Graham
Director

Contract Services

Aims

- provide an efficient high standard of service to the people of Angus at the lowest possible cost
- provide long-term employment opportunities to a locally based directly employed workforce
- successfully control, manage and administer all service level agreements and contracts won or awarded
- help the overall budget of Angus Council by returning surplus income to the council
- establish closer working relations with Tayside Contracts, including partnership operations as appropriate

Achievements

- the targeted surplus to be returned to the council was achieved, in fact bettered
- Quest quality accreditation was achieved for all leisure centres and swimming pools
- the targeted income from external clients was achieved
- ISO 9002 quality accreditation was obtained for the whole of ground maintenance
- Montrose Superloo won the Scotland national award for accessibility and the council was second in Scotland for five star awards
- 37 hour working week was introduced as part of single status agreement

Ambitions

- continue to successfully manage existing contracts and return the targeted surplus
- win additional contracts from any legally acceptable client
- develop employees in accordance with needs identified throughout the training audit
- obtain Investor in People status for the whole service
- implement the single status agreement in line with the council's corporate policy



Quality leisure



New Hako Sweeper takes to the streets

SERVICE COST PROFILE

	Defined Activities/CCT Activities					Leisure Manage 2001/02 £000	Non Defined/ Non CCT Activities 2001/02 £000	TOTAL 2001/02 £000
	Vehicle Maint. 2001/02 £000	Refuse Coll. 2001/02 £000	Street Clean. 2001/02 £000	Building Clean. 2001/02 £000	Ground Maint. 2001/02 £000			
Total Expenditure	637	1,468	841	350	2,021	2,059	3,456	10,832
Total Turnover	639	1,745	846	419	2,033	2,064	3,442	11,188
(Surplus)/Deficit	(2)	(277)	(5)	(69)	(12)	(5)	14	(356)

notes
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 £95.4k 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 for the year.

THE YEAR'S PERFORMANCE

The adjusted budgeted surplus for Contract Services was £278k. The actual surplus realised was £356k.

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

Education



Jim Anderson
Director

SERVICE COST PROFILE

REVENUE NET EXPENDITURE	2001/02 Budget £000	2001/02 Actual £000	2002/03 Budget £000
Departmental Administration	3,609	3,483	3,317
Day Schools:-			
Nursery	(48)	(36)	2,998
Primary	26,554	26,388	22,402
Secondary	31,399	31,220	27,372
Special	3,525	3,655	3,624
School and Family Support	159	158	160
Psychology Services	321	319	321
Catering Services	831	806	813
Bursaries	35	3	20
Community Education	1,275	1,275	1,312
School Crossing Patrols	328	327	335
Other Services	1,456	1,523	1,596
Total Net Expenditure	69,444	69,121	64,270
CAPITAL EXPENDITURE			
Andover Primary - Replacement	-	13	-
Rosemount Primary School - Replacement	80	30	-
Educational Improvements (school buildings and IT)	-	131	308
Forfar Academy - Curtain Walling	650	548	570
Modernisation/Extension:-			
- Letham Primary	7	13	-
- Glamis Primary	14	12	-
- Hayshead Primary	2	1	-
- Liff Primary	14	6	-
- Maisondieu Primary	165	151	683
- Glenisla Primary	10	(4)	-
- Birkhill Primary	50	39	15
- Southmuir/Webster's High School	1,518	1,611	100
- Mattocks Primary	10	6	-
- Murroes Primary	8	13	10
- Other	10	-	14
Safe Routes to School	-	2	-
Edzell Primary School	-	12	110
Inverkeilor Primary School	-	11	170
National Grid for Learning	-	-	-
Miscellaneous Works	-	1	10
Sub Total	2,538	2,596	1,990
Covenant Repayments	187	187	187
Total Expenditure	2,725	2,783	2,177

THE YEAR'S PERFORMANCE

Revenue expenditure for the year was below the original budget by £323k. The under spend was mainly due to small movements in School Rolls resulting in a reduction in teaching costs and a reduction in Central Support Costs of some £116k.

Capital Expenditure was over the original budget by £58k due to a number of projects being added to the composite capital programme during the financial year for which there were no original budget.

Aims

Towards a Shared Vision

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

- putting people at the heart of all we do
- nurturing an ethos of achievement
- striving for sustainable improvement
- working co-operatively

Achievements

- Angus Council is piloting the national Dialogue Youth Initiative
- in addition to building a brand new Southmuir Primary School and an associated extension to Webster's High School, improvements have been made to Aberlemno Primary School and an extension to Birkhill Primary School has also been completed
- the education functions of the council have been the subject of detailed external scrutiny and a report on their findings has been published jointly by Her Majesty's Inspectorate of Education and Audit Scotland
- our Early Intervention programme continues to demonstrate evidence of increasing levels of literacy and numeracy among 5, 6 and 7-year olds
- we have consolidated existing pre-school provision and have increased the number of centres in which this provision is now available



Tucking into healthy tuck

Ambitions

- promote and support a commitment by **all** staff to continuous improvement in the delivery of a socially inclusive education service
- maximise the potential of information communications technology to enhance learning and teaching and administration across the education service
- establish in all schools, systematic approaches to the promotion of positive behaviour, the care and welfare of pupils, and home-school links
- develop National Qualifications provision for S5/S6 pupils, not least with a view to improving pupil attainment
- support the implementation of the Angus community learning strategy and of local community learning plans in each of the eight areas served by an area forum



Exercising bodies and minds



Stewart Heggie
Director

Environmental & Consumer Protection

Aims

- safeguard and promote public health and consumer awareness
- provide advice and expertise to the public, trade and business locally
- enhance the service provided to all our customers by progressive use of on-line and interactive technology to complement existing telephone and counter access opportunities
- assist in educating and motivating members of the public and business, to improve and protect the environment



Christmas tree compost

Achievements

- with our partner local authorities in Tayside, and with SEPA, we have agreed a Tayside strategic waste plan for implementation over a 20 year period
- expansion of rural recycling sites with the assistance of construction work by ACROP (Angus Communities Recycling Opportunities Partnership), and New Deal personnel
- a contaminated land strategy for Angus has been published, to be implemented over a 10 year period
- agreement reached with SEPA for implementation of a planned gas extraction field from landfill, with resultant electricity generation
- we have maintained our position of 3rd place in the list of best recycling local authorities in Scotland
- the department issued almost 3,000 animal movement licences between April and September 2001, as part of the Angus area controls for foot and mouth disease
- opening of the new Kirriemuir recycling centre for the recycling of a wide variety of materials

Ambitions

- to work proactively with external partners such as the health family group and the Food Standards Agency to better target resources to improve the health of our citizens
- to develop with Angus Citizens Advice Bureau and others, a formal consumer support network to deliver a more joined-up advice service to consumers
- to carry out studies on sites identified as being contaminated land, and to prioritise a programme for remediation with landowners
- to develop the tidy Angus initiative aimed at encouraging self-help clean-ups and community involvement in keeping Angus litter and rubbish free
- to introduce door to door kerbside recycling collections on a programmed basis

SERVICE COST PROFILE

REVENUE NET EXPENDITURE	2001/02 Budget £000	2001/02 Actual £000	2002/03 Budget £000
Environmental Health	1,118	887	1,108
Cleansing Service	5,402	5,281	5,421
Vehicle Hire Centre	115	270	(328)
Consumer Protection	440	438	462
Public Analyst	92	104	95
Total Net Expenditure	7,167	6,980	6,758
CAPITAL EXPENDITURE			
Public Analyst	-	-	-
Recycling & Civic Amenity Sites	123	140	12
Lochhead Landfill Site	229	323	332
Vehicle Replacement	-	(4)	-
Contaminated Land	111	31	92
Total Expenditure	463	490	436

note

These figures differ from those shown in the Consolidated Revenue Account (Statement 2) of the Annual Accounts. This is due to Coastal Protection and Burial Grounds being excluded from the Environmental & Consumer Protection in this table. These services are shown under Roads and Leisure Services respectively.

THE YEAR'S PERFORMANCE

Net revenue expenditure was below budget by £187k (2.6%).

This was due to various factors, DERL Incinerator being closed for part year (£306k), staff slippage (£109k), additional income from tipping charges and Vehicle Hire Centre charges (£98), and other savings (£37k). These savings accommodated additional contract charges for vehicle workshop (£195k) and additional landfill tax (£168k).

Net capital expenditure was over budget by £27k. This was mainly due to phasing for landfill having to be brought forward due to closure at DERL, meaning more landfill taking place than anticipated (£94k). Also various problems with the completion of Kirriemuir recycling centre meant an overspend here of £17k. These were offset by an underspend on Contaminated Land, £80k which was not committed in 2001-02, but will be carried forward into 2002-03.



Promoting the recycling 'Claus'

Housing



Ron Ashton
Director

HOUSING REVENUE ACCOUNT SERVICE COST PROFILE

REVENUE NET EXPENDITURE	2001/02 Budget £000	2001/02 Actual £000	2002/03 Budget £000
Repairs, Maintenance & Special Needs etc	6,517	6,584	6,948
Management & Supervision	3,929	3,836	3,906
Capital Finance Charges	7,435	7,457	6,959
Total Expenditure	17,881	17,877	17,813
House Rents	16,249	16,226	16,544
Garages/Garage Sites/Shops	320	301	347
Land	8	7	8
Miscellaneous	485	692	666
Housing Support Grant	43	24	24
Total Income	17,105	17,250	17,589
(Surplus)/Deficit for year	776	627	224
Surplus at start of year	(1,512)	(1,512)	(885)
Surplus at close of year	(736)	(885)	(661)
CAPITAL EXPENDITURE			
New Building	55	22	153
Modernisations & Rehabilitations	6,864	7,152	6,882
Other	32	73	11
Total Expenditure	6,951	7,247	7,046
Income - Sale of Houses etc Useable Proportion	1,000	752	850
Total Income	1,000	752	850
Capital Expenditure	5,951	6,495	6,196

THE YEAR'S PERFORMANCE

Revenue expenditure on repairs, maintenance and special needs etc exceeded budget by £67k with this being accommodated within available budget overall. The variance arose through an overspend on planned kitchen unit replacement of £157k, offset by savings in property services fees of £127k for planned maintenance, emergency repairs underspend of £40k and savings in sheltered housing staff and running costs of £150k. These net savings were reduced by an increase in void rents of £234k.

Management & Supervision savings of £93k were in the main due to lower recharges for Housing Management of £153k arising from savings in staff costs £67k and additional income of £83k for recoverable staff costs, homelessness and access offices. Furthermore, legal fees were under budget by £14k offset by higher central support charges of £74k.

Capital Finance Charges were over budget by £22k. Savings of £140k on outstanding loan finance arose largely from lower interest rates, but this was offset by a higher Capital Financed from Current Revenue charge of £162k largely due to shortfalls in usable capital receipts.

The additional income of £145k was largely due to additional Homelessness Funding Grant of £88k, New Deal Grant £47k and £79k recharge to the General Fund for Corporate and Democratic costs offset by a shortfall of £50k in rent income, decrease of £22k for interest on Revenue Balances and lower Housing Support Grant £20k.

Capital expenditure was over the original budget by £296k (4.25%). The original budget was constantly monitored throughout year and provision made for extra spending in light of available resources.

Aims

- ensure that 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 and a comprehensive stock improvement programme
- co-ordinate a multi-agency approach to assessing and meeting housing and associated support needs

Achievements

- completion of the housing revenue account stock conditions survey, which has allowed us, for the first time, to properly quantify the investment requirements for the stock under our management
- carried out a range of improvements to the stock, thus enhancing the quality of life for a substantial number of our tenants and their families
- participation in the Cliffrburn area regeneration initiative
- entered into a further strategic agreement with Communities Scotland
- completion of the first employment and training initiative in Angus via a partnership arrangement with Communities Scotland, Gowrie Housing Association and other agencies
- shortlisted for the National housing award category Outstanding Achievement in Social Housing (Scotland)



Cliffrburn consultation

Ambitions

- full implementation of the various sections of the Housing (Scotland) Act 2001
- obtaining a satisfactory inspection outcome from the first pathfinder inspection to be carried out by the Single Housing Regulator
- produce and publish the first Angus local housing strategy
- reduce the overall level of rent arrears
- all housing revenue account properties to have full double glazing by 31 March 2004 and full house heating by 31 March 2007



Planning the future

High Street payments at Montrose ACCESS office

OTHER HOUSING SERVICE COST PROFILE

	2001/02 Budget £000	2001/02 Actual £000	2002/03 Budget £000
REVENUE			
NET EXPENDITURE			
Improvement Grants	54	60	58
Housing Advances	(19)	(14)	(16)
Rent Rebates	341	618	315
Rent Allowances	680	500	807
Other	253	254	400
Total Net Expenditure	1,309	1,418	1,564
CAPITAL EXPENDITURE			
Improvement Grants	440	478	460
Total Expenditure	440	478	460

THE YEAR'S PERFORMANCE

Revenue expenditure was over budget by £109k (8.3%) due in the main to rent rebates and allowances. Rent rebates overspend of £277k was due to higher administration charges of £81k, higher benefit payments of £79k and grant shortfall of £117k compared to estimate. Rent allowance underspend of £180k was due to lower administration charges of £45k, lower benefit payments of £243k and grant shortfall of £108k compared to estimate.

Capital expenditure for improvement grants at £478k was over budget by some £38k (8.6%) due to higher than anticipated demand.



Leisure Services



John Zimny
Director

SERVICE COST PROFILE

REVENUE NET EXPENDITURE	2001/02 Budget £000	2001/02 Actual £000	2002/03 Budget £000
Recreation Division			
Parks & Gardens	1,999	1,942	2,137
Country Parks	616	612	591
Sports Centres & Swimming Pools	4,955	4,912	4,869
Burial Grounds	350	360	395
Arbroath Sports & Community Centre	105	102	95
Net Expenditure	8,025	7,928	8,087
Cultural Division			
Library Service	1,861	1,842	1,990
Museums & Galleries	575	566	621
Public Halls & Theatre	521	514	374
Net Expenditure	2,957	2,922	2,985
Total Net Expenditure	10,982	10,850	11,072
CAPITAL EXPENDITURE			
Angus Local Studies Centre	10	7	40
Angus Millennium Forest	-	22	-
Monifieth Seafront Development	115	27	275
Multi-purpose Court at Brechin Leisure Centre	9	4	-
Sub Total	134	60	315
Covenant Repayments	64	64	64
Total Expenditure	198	124	379

note

These figures differ from those shown in the Consolidated Revenue Account (Statement 2) of the Annual Accounts. This is due to Burial Grounds being included in this table. Burial Grounds are shown under Environmental Services in the Consolidated Revenue Account.

THE YEAR'S PERFORMANCE

Recreation Division

The overall revenue underspend was £97k. This was largely due to £25k additional income on direct operations, lower central support costs (£21k), income arising from recharges to Corporate Democratic Core (£45k) and underspends on property maintenance (£9k).

Cultural Division

There was a total revenue underspend of £35k. Supplies & Services were underspent by £66k which was offset by an overspend of £27k on central support costs. Income was under budget by £4k.

Capital expenditure was £74k under budget mainly as a result of the Monifieth Seafront Development project starting later than originally estimated. This was partly offset by Angus Millennium Forest being over budget by £22k as a result of grants not being due until future years.

Aims

- provide high quality leisure and cultural services and facilities which will enhance the quality of life for Angus citizens
- sustain, protect and enhance the character of landscape in Angus' parks, gardens, burial grounds and open spaces
- promote the arts and heritage and encourage community participation and involvement
- encourage cultural tourism
- promote lifelong learning

Achievements

- the new Kirriemuir Gateway to the Glens Museum won the Scottish Museum of the Year Award
- opened library learning centres at Arbroath, Brechin, Forfar, Kirriemuir, Monifieth and Montrose
- launch of Routes to Leisure swipe card to link with Young Scot Card
- the completion of the design of the major redevelopment of Monifieth seafront including large adventure playareas, wheeled sports area, putting green, gardens and football pitch improvements
- continued the ongoing programme of safety surface improvements in playareas in Angus
- ranger service provided formal environmental education to over 7,000 school children
- completed major refurbishment programme to fitness suites across five sports centres

Ambitions

- promote and maximise the contribution that Leisure Services can play in achieving the key priorities of improved health, social inclusion, lifelong learning and economic development
- build an Angus local studies centre
- open Brechin Town House as a museum and heritage centre for Brechin
- upgrade the Webster Theatre, Arbroath
- further develop the Hairst summer arts festival
- successful application to the Heritage Lottery Fund for the restoration of Mid Links Montrose



'Logging on' at the Country Park

Award winning Gateway to the Glens





Alex Anderson
Director

Planning and Transport

Aims

- to deal with planning applications and building warrants quickly, professionally and thoroughly
- to provide and maintain an up to date strategic and local planning service and statutory land use framework
- to prepare, monitor and review transport strategies and policies, including the development of a cost-effective network of public, education and community transport services
- to contribute to the development of corporate strategies and initiatives, particularly for the environment and for rural issues

Planning Award for Arbroath Abbey Visitor Centre



Achievements

- notwithstanding a record number of planning applications submitted, maintaining an excellent service as demonstrated by statutory performance indicators: 73% of all planning applications and 90% of householder planning applications determined within two months
- best performing building control service in Scotland as demonstrated by statutory performance indicators
- a total of £1.63m was secured from a variety of external funding sources towards the Arbroath townscape heritage initiative to rejuvenate the historic town centre
- award for outstanding performance and quality in development in the ground for Arbroath Abbey Visitor Centre (Scottish Executive/Regional Town Planning Institute in Scotland Awards for Quality in Planning)
- the finalised Dundee and Angus Structure Plan was submitted to Scottish Ministers in February 2002
- an award of £1.754m from the public transport fund was secured for rail station improvements over the next three years, including passenger access, car parking and interchange improvements at Montrose, Arbroath and Carnoustie

Ambitions

- implementation of environmental improvements at Monifieth seafront
- secure the redevelopment of Arbroath harbour as a leisure and tourism destination whilst protecting existing uses
- maintain up-to-date development plan coverage for Angus including the review and roll forward of the Angus local plan to guide investment and development up to 2011
- increase the provision and usage of public transport
- make progress towards sustainable development and enhancing biodiversity

SERVICE COST PROFILE

REVENUE NET EXPENDITURE	2001/02 Budget £000	2001/02 Actual £000	2002/03 Budget £000
Planning	1,376	1,184	1,286
Transport	1,275	1,245	1,748
Total Net Expenditure	2,651	2,429	3,034
CAPITAL NET EXPENDITURE			
Planning	232	156	479
Transport	10	5	10
Public Transport Fund	-	-	365
Carnoustie - Environmental Improvements (LCF)	34	3	15
Arbroath Abbey (LCF)	220	211	9
Arbroath Harbour (LCF)	94	-	129
Total Expenditure	590	375	1,007

notes

1 Excludes Housing Improvement Grants

2 The above figures differ from the Planning & Development Services figure in the Consolidated Revenue Account (Statement 2) of the Annual Accounts. This is because of Economic Development being included in the Chief Executive Service Cost Profile.

THE YEAR'S PERFORMANCE

Revenue net expenditure was below budget by approx £222k (8.4%). This was mainly due to increased planning application and building warrant income and lower than budgeted central support recharge.

Capital expenditure was below budget by approx £215k (36.4%). This was mainly due to slippages on the Monifieth Seafront project (£98k), Arbroath Harbour (£94k) and Carnoustie Environmental Improvements (£31k) which were partially offset by minor overspends on various projects (£8k).



Visitor's declare centre's success

Roads



Ronnie McNeil
Director

SERVICE COST PROFILE

	2001/02 Budget £000	2001/02 Actual £000	2002/03 Budget £000
REVENUE NET EXPENDITURE			
Trunk Roads	-	(43)	-
Structural/Cyclic	7,330	7,419	2,835
Statutory Duties	655	506	660
Traffic & Transport	1,103	1,094	492
Road Lighting	1,797	1,815	834
Winter Maintenance	1,537	1,611	1,388
Arbroath Harbour	296	283	82
Rechargeable Works	-	(36)	-
Car Parking	(17)	63	(80)
Coastal Protection	164	208	70
Flood Prevention	27	31	25
Departmental Administration	32	28	-
Total Net Expenditure	12,924	12,979	6,306
CAPITAL EXPENDITURE			
Bridge Assessment/Repairs /Strengthening	495	455	392
Road Safety/Traffic Signals/ Pedestrian Crossings	-	-	181
Skid Resistance/Road Safety (CFCR)	530	420	606
Major Projects	2,080	1,762	1,366
Minor Projects	-	-	-
Carriageway/Footway Reconstruction	-	-	392
Lighting Upgrades	-	10	140
Environmental Improvements	(14)	22	(32)
Miscellaneous Projects	147	76	344
Sub Total	3,238	2,745	3,389
Covenant Repayments	49	49	49
Total Expenditure	3,287	2,794	3,438

note

These figures differ from those shown in the Consolidated Revenue Account (Statement 2) of the Annual Accounts. This is due to Coastal Protection being included in this table. Coastal Protection is shown under Environmental Services in the Consolidated Revenue Account.

THE YEAR'S PERFORMANCE

Revenue net expenditure was above budget by approx £55k (0.4%). This was mainly due to a reduced contribution from Car Park Reserve as a result of delays in the purchase of a car park in Kirriemuir which was partially offset by unbudgeted Corporate and Democratic Core income.

Capital expenditure was below budget by approx £493k (15%). This was mainly due to slippage within the A92 proposed dualling project and the CFR skid resistance/road safety and bridge assessment programmes.



Encouraging safer driving with Pass Plus

Aims

- provide a safe, well maintained, and accessible public road network
- keep the street lights lit at night throughout Angus
- provide best value engineering and harbour services to Angus Council

Achievements

- tender documents issued for:-
 - A92 Arbroath to Dundee Dualling (PFI Scheme)
 - replacement of A92/River South Esk Bridge at Montrose
 - A90 Forfar Bypass Junction Improvements
- ISO 9001 (Quality Standard) registration for the feasibility study, design, procurement and supervision of roads and transportation works and associated structures was gained
- introduced a structural testing regime for street lighting columns
- introduced part-time 20 mph zones at four schools as part of a national trial study
- completed the 1st Phase of the Cycling, Walking and Safer Streets programme
- completed the coastal protection scheme at Milton Mill, Monifieth



New bridge at Dunlappie

Ambitions

- contract awards for:-
 - A92 Arbroath to Dundee Dualling (PFI Scheme)
 - replacement of A92/River South Esk Bridge at Montrose
 - A90 Forfar Bypass Junction Improvements
- complete best value service reviews for road maintenance and traffic management
- improve the level of service provided by Scottish and Southern Energy on 5th core network
- undertake repair works on Arbroath harbour masonry linked to the proposed development of the harbour
- complete stage 1 of the development of a Shoreline Management Plan for Angus



Bill Robertson
Director

Social Work

Aims

- provide excellent social work services, maximising the use of resources to meet local needs
- develop and implement strategies and action plans in relation to children and families, community care and criminal justice services with other public and independent sector organisations, in response to local and national initiatives
- provide a welfare rights service and contribute towards anti-poverty strategies in Angus
- work in partnership with health and housing to provide seamless care, consistent with the joint futures agenda
- address national priorities in relation to young offenders, women offenders, mentally disordered offenders and offenders with drug and alcohol problems



Traffic tots at the Toy Library

Achievements

- a new service was established in partnership with health to provide intensive community support to allow people to leave hospital earlier or to prevent admission to hospital. 130 people were helped by this service in the first six months
- a new dedicated day service for older people with learning disabilities was opened in Lunan Park, Friockheim
- as part of the resettlement strategy of the Angus mental health strategy, a new 12 tenancy supported accommodation project opened in Arbroath
- to address the issues identified in the national review of youth crime, a multi-agency local strategy was developed and a youth justice team established
- a diversion from prosecution scheme was established. This enables the Procurator Fiscal to refer accused persons to our criminal justice services instead of being taken to court
- as part of the Angus Carers Strategy, a dedicated worker has been appointed, based in the Angus carers centre, to address the needs of young carers

Ambitions

- further develop and implement the learning disability partnership in-practice agreement
- agree a full joint future partnership agreement with NHS Tayside
- develop a joint strategic support unit to support integrated planning and service delivery
- complete the restructuring of home care services and introduce the new meals delivery service
- introduce drug testing and treatment orders within criminal justice services

Time for a chat

SERVICE COST PROFILE

REVENUE NET EXPENDITURE	2001/02 Budget £000	2001/02 Actual £000	2002/03 Budget £000
Children & Families	5,515	5,548	5,680
Older People	11,939	11,726	13,029
Dementia	1,071	1,122	1,020
Physical Disabilities	1,842	2,051	2,702
Learning Disabilities	2,649	2,606	3,528
Mental Health	396	233	537
Criminal Justice Services	21	(1)	22
Administration	4,894	4,609	4,759
Total Net Expenditure	28,327	27,894	31,277
CAPITAL EXPENDITURE			
Development Gowanlea Resource Centre	(47)	(63)	31
Upgrade of Heating Systems:			
Forties Road, Montrose	-	-	25
Upgrade: Forties Road, Montrose	-	-	44
Upgrade: Lilybank, Forfar	21	7	93
Balance on Completed Works	1	5	-
Angus Community Care Charitable Trust	93	239	150
Sub Total	68	188	343
Covenant Repayment - Seaton Grove, Arbroath	88	88	88
Total Expenditure	156	276	431
Income - Capital Receipts	-	(12)	-
Total Income	-	(12)	-
Capital Expenditure	156	288	431

THE YEAR'S PERFORMANCE

Revenue net expenditure was below budget by £433k (1.53%). This was largely due to the rephasing of home care restructuring which led to an underspend of £200k; the receipt of additional resource transfer monies from Tayside Health of £120k; and a lower recharge of £100k for central support.

Net capital expenditure was over budget by £132k (69%). This was mainly due to the rephasing of Angus Council's contribution to the Angus Community Care Charitable Trust.



Chief Executive's



Sandy Watson
Chief Executive

SERVICE COST PROFILE

REVENUE	2001/02 Budget £000	2001/02 Actual £000	2002/03 Budget £000
Chief Executive's Dept	668	629	663
Members' Services	647	591	647
Total Net Expenditure	1,315	1,220	1,310

CAPITAL EXPENDITURE

none

note
Chief Executive and Members' Services revenue costs are fully recharged to user departments as a Central Service overhead.

THE YEAR'S PERFORMANCE

Net revenue expenditure was below budget by £95k (7.2%) due to a general underspend across most budget heads and related to a £28k underspend in staff costs, a £35k underspend in supply costs, £18k underspend in third party payments and a £14k underspend in transport costs.



Corporate policy - democratic decisions

Corporate Policy

Aims

- provide policy and strategic management advice to the council
- ensure co-ordination of service functions across the council
- provide strategic direction to the council securing the preparation of budgets, presenting policy options and leading chief officers on corporate policies and programmes
- plan to meet the social, economic and environmental needs of the Angus area
- promote and foster good external relations
- ensure that the council can respond effectively to any emergency that might arise

Achievements

- exercise undertaken with all management teams considering future developments related to policy and finance
- new member/officer groups established in line with the five themes of the corporate strategy
- ACCESS offices are now in existence in Monifieth, Carnoustie, Kirriemuir and Montrose
- successful completion of the consultation and involvement strategy and the development of implementation arrangements for strategy actions
- successful completion of two surveys through Angus Citizens' Panel
- Social Inclusion Strategy developed and approved
- joint partnership funding agreed for community planning team
- Angus Council identified as a pilot local authority for developing local authorities as public health organisations
- Community Safety strategy revised
- implemented performance management and planning arrangements
- implemented arrangements for the introduction of both a corporate and departmental balanced scorecard
- emergency plans have been reviewed and updated and a computerised system for Rest Centre registration has been developed and tested

Ambitions

- improve service planning and review arrangements
- update Angus community plan with partners and develop local community planning arrangements
- develop and agree an active citizenship strategy and action plan with partners
- implement corporate governance arrangements
- implement findings from the review of the decentralisation strategy including the development of e-government and ACCESS services
- implementation of a full training strategy for all affected Council staff, elected members and other organisations to respond and plan for emergencies

Accessing services in Montrose



Personnel Services

Aims

- develop personnel, safety and employee development policies and procedures which meet statutory requirements, national agreements and best employment practice
- offer advice and support to departments on personnel, safety and employee development issues
- assist in the creation of a positive, safe and healthy work environment
- promote and assist employee development
- deliver training and employment programmes to young and unemployed people in Angus

Achievements

- achieved Investor in People recognition
- retained Scotland's Health at Work Scheme Gold Award
- provided 130 training courses on 46 different subjects representing 1,785 employee training days and delivered IT training for 330 employees
- retained plain English crystal mark award for Applying for a Job? leaflet
- helped 110 individuals from our training programmes into sustainable jobs
- managed the training of 232 young people on our Skillseekers programme
- assisted 53 young people from our Skillseekers programme achieve a Scottish Vocational Qualification
- installed loft insulation in 380 council-owned properties in Arbroath and Montrose
- assisted in the construction of mini recycling centres at Letham, Newtyle, Glamis and Friockheim
- landscaped and developed a play area for Tumble Tots Nursery, Hayshead School, Arbroath
- advertised 828 jobs within the community

Ambitions

- continue to undertake the core activities of the services efficiently and effectively
- develop a Human Resource Strategy for the council
- continue to implement the nationally agreed Job Evaluation Scheme within the council
- continue to achieve the job outcome targets for participants in the New Deal Environment Task Force and New Deal 25+ Programme as contracted with the Employment Service
- use the opportunities presented by electronic service delivery to improve quality and efficiency

SERVICE COST PROFILE

REVENUE NET EXPENDITURE	2001/02 Budget £000	2001/02 Actual £000	2002/03 Budget £000
Personnel	807	725	825
Training Services	272	217	240
Total Net Expenditure	1,079	942	1,065

CAPITAL EXPENDITURE

None

note
All Personnel revenue costs are fully recharged to user departments as a Central Service overhead.

THE YEAR'S PERFORMANCE

Net revenue expenditure was below budget by £137k (12.7%). This was largely due to an underspend in staff costs (£49k) and extra income receipts in respect of Government training and employment programmes (£83k).

Personnel services IIP



Newdeal for recycling in Letham



Finance



David Sawers
Director

SERVICE COST PROFILE

REVENUE NET EXPENDITURE	2001/02 Budget £000	2001/02 Actual £000	2002/03 Budget £000
Finance (General)	1,591	1,585	1,617
Finance (Revenues)	1,628	1,626	1,445
Total Net Expenditure	3,219	3,211	3,062

CAPITAL EXPENDITURE

None

note

All Finance (General) revenue costs are fully recharged to user departments as a central service overhead.

THE YEAR'S PERFORMANCE

Finance (General) revenue expenditure was below budget by £6k (0.3%) mostly due to savings in staff costs.

Finance (Revenues) revenue expenditure was below budget by £2k (0.1%) mostly due to savings in central support recharges of £2k.

Aims

- provide efficient and effective administration of the council's financial affairs
- provide comprehensive financial advice to the council's services
- provide corporate financial advice to the council in the delivery of services to the public
- provide an efficient local tax collection service
- provide an effective council tax and housing benefits administration service

Achievements

- discharged responsibilities in connection with core services and financial systems
- improved council tax collection rates once more (improvement in collection rates has been achieved year on year since local government reform)
- ensured that targets for improving benefit fraud administration were met
- took a lead role in setting budgets for the year and thereafter helped to ensure that services operated within their cash-limited budgets
- the 2000/2001 accounts were completed timeously and an unqualified audit certificate was issued
- developed three-year budgeting and audit committee arrangements

Ambitions

- continue to undertake the core activities of the service efficiently and effectively
- continue to develop and update financial processing and reporting systems particularly in view of e-government opportunities
- participate fully in the continued development of priority-based budgeting, working closely with the council's community planning partners
- continue to improve local tax collection levels
- meet the growing and complex demands of the housing benefit system

...from financial management



Primary asset...





Andy Greenhill
Director

Information Technology

Aims

- to develop and manage a sustainable information technology infrastructure to meet the demands of all council services
- to develop and implement information technology strategies to support the enhancement of teaching and learning across Angus
- to seek to develop facilities which enhance the communication between the council and its citizens

Achievements

- implementation of broadband communications network across Angus for use by the council and Tayside Police and a number of other partners
- full implementation of the People's Network in library learning centres across Angus
- replaced facilities in a number of council services including finance, property and community education
- extended the use of IT in schools and offices through the investment of approximately £1.5m
- development and implementation of new council website facilities
- development and implementation of an information technology security policy

Ambitions

- continue to seek to improve service delivery through the adoption of information technology
- support information technology facilities for all services across the council
- continue to develop a sustainable modern information and communications infrastructure

Peoples Network - Live at libraries



SERVICE COST PROFILE

REVENUE NET EXPENDITURE	2001/02 Budget £000	2001/02 Actual £000	2002/03 Budget £000
Information Technology	1,228	1,089	1,208
Total Net Expenditure	1,228	1,089	1,208

CAPITAL EXPENDITURE

None

note

All Information Technology revenue costs are fully recharged to user departments as a central service overhead.

THE YEAR'S PERFORMANCE

Net revenue expenditure was below budget by £139k (11.3%), largely due to staff slippage (£66k) and extra income receipts from Service Level Agreements and other recharges (£71k)

Law & Administration



Catherine Coull
Director

SERVICE COST PROFILE

REVENUE NET EXPENDITURE	2001/02 Budget £000	2001/02 Actual £000	2002/03 Budget £000
Law & Administration	1,234	1,154	1,251
Headquarters Buildings	1,616	1,671	919
Central Telephones	-	-	219
District Court & Licencing	-	-	184
Total Net Expenditure	2,850	2,825	2,573

CAPITAL EXPENDITURE

None

note
All Law and Administration/HQ buildings/Central Telephones Revenue costs are fully recharged to user departments as a central service overhead.

THE YEAR'S PERFORMANCE

Net revenue expenditure was under budget by £25k (0.9%). There were a variety of reasons for this with the main ones being staff slippage of £22k, additional recharge income of £18k to other accounts, offset by additional telephone costs (£32k) on the HQ buildings (the main council offices) and additional administration costs of £15k in respect of the Registration service.

Aims

- provide a comprehensive legal service to the council on all aspects of the law
- provide the secretariat to the council, its committees and sub-committees
- ensure the proper presentation and transaction of business at meetings of the authority
- provide a quality print and design service to the council, producing leaflets and brochures meeting the standards and specifications set by client departments
- provide a customer focused registration of births, deaths and marriages service to the people of Angus
- provide efficient reception services at each of the council's headquarter buildings and an effective first point of contact for service to the people of Angus through the ACCESS Line

Achievements

- the department was re-accredited with Investors in People status in November 2001
- the ACCESS Line was fully integrated with the council's main switchboard on 1 April 2002 to provide a single point of contact for members of the public
- a range of information leaflets was produced to help the public understand the implications of the Human Rights and Data Protection Acts and also to become more familiar with the formalities of committee and council meetings
- systems were developed to add council/committee reports and agendas to the corporate intranet prior to the date of the meeting. Minutes were previously made available electronically
- the council house sales team moved from 7th place in Scotland to 4th in 2001/2002 in terms of the statutory performance indicator relating to the time taken to process house sales

Ambitions

- continue to ensure statutory compliance throughout the council as new legislation is introduced, particularly in terms of the Ethical Standards and the Race Relations Amendment Acts
- put in place necessary arrangements for civil marriages to be held outwith registration offices
- begin preparations for the combined Scottish Parliament and local government elections in May 2003
- actively support the development of electronic government and services in Angus, in particular by developing the service available through the ACCESS Line



Election count 2001





Mike Lunny
Director

Property Services

Aims

- provide strategic property advice and core services within the council's corporate management processes
- provide quality professional services across the range of property disciplines
- provide the co-ordination and programming of these services within a multi discipline team to provide a comprehensive and integrated professional service

Achievements

- implementation of the housing capital programme of £7.2m and of part, approximately £1.3m, of the housing planned maintenance programme. The major elements of the programmes were:-
 - modernisation of 105 houses
 - central heating replacement in 334 houses
 - window replacements in 1,028 houses
 - kitchen replacements in 152 houses
- implementation of major projects within the composite capital programme including, eg:-
 - completion of phase 1 of the £1.2m replacement curtain walling at Forfar Academy
 - completion of the £2.8m modernisation and extension to Southmuir Primary School/Webster's High School
 - completion of factory units at the £2.3m Brechin Business Park development
 - progressing the access for the disabled programme
 - overseeing the project management for the development of the £1.8m Arbroath Abbey development

Ambitions

- implement the housing capital programme making maximum use of the financial resources available, to ensure continued investment in the council housing estate and to the benefit of tenants
- ensure that non-housing properties are properly and economically maintained, in accordance with best practice and legislative requirements
- promote continuity of energy supply to non-housing properties, establish and maintain economic energy contracts and manage strategies to reduce energy consumption to achieve established targets and protect the local environment
- continue with programme of adaptations to properties to provide access/facilities for the disabled
- support the modernising government agenda through the development of e-tendering and e-procurement

SERVICE COST PROFILE

REVENUE NET EXPENDITURE	2001/02 Budget £000	2001/02 Actual £000	2002/03 Budget £000
Property Services	1,439	1,362	1,400
Local Offices	372	370	238
Total Net Expenditure	1,811	1,732	1,638
CAPITAL EXPENDITURE			
Property Improvements	486	282	1,383
Total Expenditure	486	282	1,383

note
All Property Services/Local Offices revenue costs are fully recharged to user departments as a central service overhead.

THE YEAR'S PERFORMANCE

Net revenue expenditure was £79k (4.4%) under budget. This was mainly due to additional fee income of £96k, offset by an overspend in supply costs of £16k.

Capital expenditure was £204k below budget. This was due to rephasing of expenditure from 2001/2 to 2002/3 to accommodate further consultations with departments.



Regeneration for Southmuir PS



Ringing the changes for Montrose steeple bells

Miscellaneous Services/Workforce Picture

Miscellaneous Services Service Cost Profile

Revenue Net Expenditure	2001/02 Budget £000	2001/02 Actual £000	2002/03 Budget £000
Miscellaneous Services			
Property Enquiries	(41)	(64)	(50)
Community Councils	28	24	31
Long Service Award Scheme	4	5	4
Citizens Advice Bureau	84	84	84
Grants to Voluntary Bodies	33	36	38
COSLA	62	62	62
Ombudsman	14	12	14
Insurance - Leased Cars	117	117	143
Interest on Revenue Balances	(450)	(560)	(400)
S83 Expenditure	6	-	6
Support Services	85	38	36
Staff Training	80	81	80
Health & Safety at Work	18	16	18
Street Name Plates	30	37	30
Upkeep of Clocks and Memorials	14	16	24
Centralised Property Maintenance	177	170	218
Christmas Lighting	56	56	56
ACCESS Offices	77	41	77
Community Planning	-	-	31
Freedom of Angus Ceremonies	-	-	6
Corporate Properties	181	211	(15)
Corporate Initiatives	192	133	135
Angus Rural Partnership	28	28	28
Ordnance Survey	58	56	61
Electoral Registration	120	108	94
CCTV	200	216	10
Council Election Expenses	5	7	32
Deferred Charges	216	216	-
Council Tax Benefits	178	173	193
NDR Discretionary Relief	50	61	70
Administration of Justice	108	73	-
Licensing Board	72	54	-
Emergency Planning	77	76	63
Print Unit	90	-	54
Registrars	171	186	164
Children's Panel	99	113	105
Employment Disability Unit	75	83	87
Policy Led Budgeting	378	194	81
Spend to Save Initiatives	-	96	-
Other Payments	7	4	691

Total of Miscellaneous Services on Statement 2 **2,699** **2,259** **2,361**

Other Items:-

Contribution to/(from) Renewal & Repairs Fund	33	33	3,040
Contribution to Insurance Fund	-	-	100
Contribution to Capital Fund	1,470	1,470	(430)
Asset Management	(6,272)	(6,856)	(6,856)
Corporate and Democratic Core	2,619	2,889	2,435
Appropriation Account	(6,232)	(6,233)	(6,233)
Provision for Bad Debts	-	(97)	-
Total Net Expenditure	(5,683)	(6,535)	(5,583)

CAPITAL EXPENDITURE

None

THE YEAR'S PERFORMANCE

Revenue net expenditure was £852k (15.0%) below budget. This was due to a variety of factors, mainly an increase in income of £584k arising on the Asset Management Revenue Account (largely from lower interest on the Council's General Fund borrowing), an increase on Interest On Revenue Balances of £110k, and an underspend on the Policy Led Budgeting Initiative of £184k.

SERVICE COST PROFILE

COST PROFILE JOINT BOARDS

Revenue Net Expenditure	2001/02 Budget £000	2001/02 Actual £000	2002/03 Budget £000
Police	7,787	7,765	7,648
Fire	3,702	3,875	4,015
Joint Valuation Board	650	650	681
TOTAL EXPENDITURE	12,139	12,290	12,344

CAPITAL EXPENDITURE

Tayside Joint Valuation Board	7	7	4
TOTAL EXPENDITURE	7	7	4

The increase in costs for Fire of £173k is the council's share of a projected overspend as notified by the Fire Joint Board. Conversely the Police Joint Board declared an underspend and the £22k is the council's due share.

COST PROFILE JOINT ARRANGEMENTS

Revenue Net Expenditure	2001/02 Budget £000	2001/02 Actual £000	2002/03 Budget £000
Tayside Contracts	(210)	(265)	(225)
TOTAL EXPENDITURE	(210)	(265)	(225)

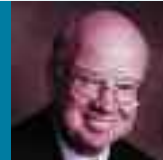
STAFF EMPLOYED PER DEPARTMENT

ANGUS	MALE			FEMALE			TOTAL		
	01-02	00-01	99-00	01-02	00-01	99-00	01-02	00-01	99-00
Chief Executive's	34	33	34	53	51	47	87	84	81
Contract Services	283	279	296	257	248	254	540	527	550
Education	497	499	507	1810	1739	1685	2307	2238	2192
Environmental & Consumer Protection	32	32	31	21	20	18	53	52	49
Finance	47	43	40	101	102	98	148	145	138
Housing	44	46	42	155	143	147	199	189	189
Information Technology	29	30	30	11	10	10	40	40	40
Law & Administration	24	25	24	61	63	63	85	88	87
Leisure Services	59	62	58	104	97	104	163	159	162
Planning & Transport	32	33	35	32	30	28	64	63	63
Property Services	62	64	64	25	25	25	87	89	89
Roads	52	57	53	12	10	10	64	67	63
Social Work	108	114	116	890	866	864	998	980	980
TOTAL	1303	1317	1330	3532	3404	3353	4835	4721	4683

Financial Report



Director of Finance's Report



David Sawers
Director

The accounts of Angus Council are set out in statements 2 to 15. 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 31 March, 2002 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 2001/2002.

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.

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 31 March, 2002. 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

The council set a general fund revenue budget within the parameters laid down by the Scottish Executive. The Housing Revenue Account revenue budget was established in light of all relevant legislative requirements. Capital budgets were formulated within the Section 94 (of the Local Government (Scotland) Act 1983) provisions. The council operated within those budgets.

It will be noted from the Consolidated Revenue Account that about 52% of general fund net expenditure was financed by Central Government Grant (RSG). Almost 24% came from amounts due under National Non-Domestic Rating (NNDR) with the remaining 24% coming from local taxpayers. RSG is paid on a regular basis throughout the year from the Scottish Executive. NNDR is billed at the start of the financial year and collected locally but sums are also received from the Scottish Executive on a regular basis to bring the council's NNDR up to the level determined by the Scottish Executive. Amounts due from local taxpayers are billed at the start of the financial year. The collection performance of these amounts is generally above the Scottish average, but any non-payment is subjected to rigorous recovery procedures.

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 was a general underspend of departmental budgets of some £1.5m, netted off to £1.230m once the extra charge made by departments to corporate and democratic core is taken into account. In addition to this net underspend of £1.230m, Contract Services and Tayside Contracts returned £70k and £55k respectively above budgets, savings in debt charges of £0.584m arose and additional council tax and community charge collections coupled with release of bad debts provisions of £97k, generated an extra £0.944m income.

This all produced an underspend against budget of some £2.980m, and 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 totalled £8.205m, significantly higher than the £4.680m anticipated. The reasons for this are primarily as indicated above, together with the £0.565m underspend of DSM monies and the prior year adjustment of £21k.

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 £0.627m compared with a budgeted deficit of £0.776m. This favourable movement of £0.149m was largely due to savings in housing management costs etc (£0.476m) and debt charges (£0.140m), offset by increases in void rents (£0.234m), repairs and maintenance (£0.067m) and capital financed from current revenue (£0.162m). The deficit of £0.627m reduced the revenue balance at 1 April, 2001 of £1.512m to £0.885m 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 £10.832m against a total turnover of £11.188m, with the surplus of £0.356m 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. The council's share of the operating estimated surplus for 2001/2002 of £0.265m has been taken into the accounts. This is on a prudent basis as Tayside Contracts accounts for 2001/2002 had not been completed at the balance sheet date. Adjustments have been made to the surplus figures already taken into account for prior years to 31 March, 2001. These adjustments have been included in the prior year adjustment.

Other Reserves

The balance sheet indicates that there are capital and revenue reserves of £254.8m. Some £237.6m of this total are unusable reserves and arise from capital accounting arrangements. The other £17.2m is accounted for by general fund and housing revenue accounts of some £8.2m and £0.9m respectively with the remaining £8.1m being largely represented by renewal and repairs funds, the Capital Fund and the Insurance Fund. More detail is shown in Statement 8.

Capital Budget Performance

The council invested £18.6m in its general services and housing capital programmes. This was some £1.4m less than the original budget of £20m (see Statement 10). It should, however, be noted that throughout the year budgets were continuously monitored and revised from time to time.

Capital Expenditure and Debt

Capital expenditure is mainly controlled through the allocation of capital consents by the Scottish ministers, 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 Scottish ministers.

The gross capital expenditure of £18.6m 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 (42%), sale of assets (6%), contribution from revenue (36%), with the remainder (16%) 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 use a significant proportion of capital receipts to repay 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 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 UK local authorities.

Capital debt being carried by the authority amounted to some £125m at 31 March, 2002, with £84.3m attributable to the General Fund, £27.4m to the Housing Revenue Account and £13.3m to external bodies. This debt was financed from external and internal sources.

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.

Corporate Governance

The council has adopted a Local Code of Corporate Governance and a Statement of Assurance is included at page 76.

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 30 June deadline has only been possible with hard work from all staff involved.

Accounting Policies STATEMENT 1

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).

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 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.

Capital accounting arrangements have been applied to the Common Good Account with a 6% interest charge and provision for depreciation being applied to assets where appropriate. This has been offset through the Common Good AMRA and appropriation accounts as necessary.

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 buildings, 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. The application of capital accounting so far as depreciation is concerned has been extended to include Housing Revenue Account assets. The amount of depreciation for Housing Revenue Account assets has been determined by reference to an average outstanding life of 50 years.

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 31 March, 2002.

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 Lickley Proctor, Chartered Surveyors at 1 April, 1999 with the exception of feuduties which have been valued in terms of Section 5(4) of the Land Tenure Reform (Scotland) Act 1974.

Fixed Assets - Other Services Assets (excluding council houses) were 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.

Non-operational assets were revalued at open market value at 31 March, 2001.

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.
Renewal and Repairs Fund	Renewal and repairs expenditure has been charged to the service account to which it relates and has been financed by a contribution from the Renewal and Repairs 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 31 March, 2002.
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.
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 2000/2001 are shown as appropriate for the purpose of comparison.

Consolidated Revenue Account STATEMENT 2

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 31 March, 2002

Expenditure	2001/02 - Actual		2001/02	2000/01	2001/02	
	Gross Expend. £'000	Income £'000	Net Expend. £'000	Actual Net Exp. £'000	Net Cost per head of Pop'n. £	
Education	79,431	10,310	69,121	69,444	64,605	633
Social Work	36,790	8,896	27,894	28,327	25,866	255
Roads & Transport Services	16,265	2,249	14,016	14,035	12,740	128
Cultural & Related Services	12,231	1,741	10,490	10,632	10,085	96
Environmental Services	11,450	3,902	7,548	7,681	7,207	69
Planning & Development Services	3,668	1,629	2,039	2,308	2,673	19
Miscellaneous Services	4,140	1,881	2,259	2,699	2,145	21
Housing Services	34,548	31,800	2,748	2,732	1,480	25
Joint Boards	12,290	0	12,290	12,139	11,344	113
Finance Revenues	2,626	1,000	1,626	1,628	1,284	15
Training Services	886	669	217	272	192	2
Corporate & Democratic Core	2,889	0	2,889	2,619	2,291	26
NET COST OF SERVICES	217,214	64,077	153,137	154,516	141,912	1,402
Angus Contract Services - Surplus			(356)	(286)	(229)	(3)
Tayside Contracts - Share of Surplus			(265)	(210)	(451)	(2)
Asset Management Revenue Account			(6,856)	(6,272)	(7,241)	(63)
NET OPERATING EXPENDITURE			145,660	147,748	133,991	1,334
Transfer to HRA balances			(627)	(776)	219	(6)
Appropriation Account			(6,233)	(6,232)	(5,348)	(57)
Add Contributions to/(from):-						
- Renewal and Repairs Fund			34	34	(755)	0
- Capital Fund			1,470	1,470	150	13
- General Bad Debts Provision			(97)	0	0	(1)
AMOUNT TO BE MET FROM GOVERNMENT GRANT AND LOCAL TAXPAYERS			140,207	142,244	128,257	1,283

Income	Aggregate External Finance	73,519	73,519	65,199	673
	National Non-Domestic Rate Pool	33,341	33,341	35,746	305
	Council Tax	32,392	31,448	29,495	297
<hr/>					
	AMOUNT RECEIVED FROM GOVERNMENT GRANT AND LOCAL TAXPAYERS	139,252	138,308	130,440	1,275
<hr/>					
(Surplus) /Deficit	(SURPLUS)/DEFICIT FOR YEAR	955	3,936	(2,183)	8
	DEVOLVED SCHOOL MANAGEMENT EXPENDITURE & HYPOTHECATED EDUCATION GRANTS	(565)	0	(411)	(5)
		390	3,936	(2,594)	3
<hr/>					
	BALANCE AT START OF YEAR (See note 14)	(8,595)	(8,616)	(6,022)	(79)
<hr/>					
	BALANCE AT END OF YEAR	(8,205)	(4,680)	(8,616)	(76)

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 £0.524m. The outstanding undischarged commitments still payable under these operating leases are £3.974m, represented by Vehicle operating lease commitments of £0.967m and other operating lease commitments of £3.007m. £0.229m of this is subject to future Retail Price Index movements.

Finance Lease Assets:-

Lease rentals paid to lessors under Finance Lease Arrangements throughout the year amounted to £47k.

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 £415k which is the equivalent of £3.80 per head of population. Expenditure in 2001/02 was £8.2k (£5.1k).

3. Publicity Expenditure

Section 5(1) of the Local Government Act 1986 requires certain expenditure on publicity to be separately accounted for. Publicity expenditure was incurred as follows:-

	£'000
Staff Recruitment	380
Marketing	118
General Advertising	146
	<hr/>
	644

4. Pensions (Non-Teachers)

The majority of non-teaching staff participate in the Local Government Pension Scheme (Scotland). This is administered by Dundee City Council and is a defined benefit scheme related to pay and service. It is a multi-employer scheme where individual employer's shares of assets and liabilities can be identified on a consistent and reasonable basis.

In 2001/2 the council paid employer contributions totalling £5,083,161.11 representing 12.33% of employees' pensionable pay.

The employer's contribution rate is determined by the Fund's Actuary based on triennial actuarial valuations. The last valuation was undertaken at 31 March, 1999 with consequent changes to the employer's contribution rate from 1 April, 2000.

Consolidated Revenue Account STATEMENT 2

CONTINUED

Notes (cont) The following disclosure is made as at 31 March 2002 in terms of FRS 17

Financial Assumptions at 31 March, 2002	%
Price Increases	2.8
Salary Increases	4.3
Pension Increases	2.8
Rate used to discount scheme liabilities	6.4

Value of the whole Pension Fund and Long Term and Expected Returns

	Long Term Return % p.a.	Fund Value at 31 March, 2002 £'000	Expected return p.a. £'000
Equities	7.5	745,656	55,924
Bonds	5.5	81,808	4,499
Property	6.0	63,786	3,827
Cash	4.0	34,981	1,399
Total		926,231	65,649

Net Pension Asset attributable to Angus Council

	£'000
Estimated Assets	182,950
Present Value of Scheme Liabilities	174,593
Net Pension Asset	8,357

5. Pensions (Teachers)

In respect of the Scottish Teachers' Superannuation Scheme (STSS) 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 £2,277,445.

The scheme operates on a notionally funded basis and has no 'real' pension fund capable of investment.

The scheme is a multi-employer defined benefit scheme in which the assets and liabilities underlying the scheme are not identifiable at individual employer level on a consistent and reasonable basis.

6. Unfunded Discretionary Benefits

The council may award discretionary pension benefits. Under the Accounting Code of Practice, such benefits are awarded under a single employer defined benefit scheme and the council is responsible for all pension payments relating to added years' benefits which it has awarded.

In 2001/2, for non-teaching staff, the council paid £484,736 representing 1.18% of pensionable pay. This sum related to awards made in previous financial years. No awards were made in 2001/02.

For teaching staff, the council paid £199,821 in respect of added years' benefits representing 0.61% of pensionable pay. The amount included in the £199,821 that related to the financial year 2001/02 was £5,132.

The capital cost of added years' benefits awarded in earlier years for which payments are still being made has been calculated at £12.230m. The capital cost of awards made in 2001/2 has been calculated at £44k.

7. 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 SSAP24, Accounting for Pension Costs are £5,880,436 representing 14.26% of pensionable pay.

8. 2001/2002 Budget

The 2001/02 net budget shown in the above statement has been changed from the published budget to reflect capital charges calculated under capital accounting arrangements. Budget figures have also been amended to include the expenditure in respect of which a contribution was made from the Renewal and Repairs Fund.

9. 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 then charged with depreciation and also with an allocation of debt interest from the Loans Pool.

The credit balance on the Account at 31 March, 2002 was £6,856k.

	2001/02		2000/01	
	£'000	£'000	£'000	£'000
The transactions within the account are:-				
Capital Charges - General Fund		(20,149)		(20,830)
Capital Charges - HRA (equivalent to debt charges)		(2,892)		0
Less-				
Depreciation	11,120		8,087	
Interest etc	5,322		5,727	
Deferred Government Grant Release	(257)	16,185	(225)	13,589
		<u>(6,856)</u>		<u>(7,241)</u>

10. 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 Balance Brought Forward (note 14).

11. Appropriation Account

	2001/02		2000/01
	£'000	£'000	£'000
The transactions making up the balance on the Appropriation Account are:-			
Capital Financed from Current Revenue		1,665	925
Debt Repayment	2,617		2,420
less Capital Fund Contribution	(259)	2,358	(292)
less -			
Depreciation Charge	(8,228)		(8,087)
Deferred Government Grant Release	257		225
Deferred Charges written off	(2,285)	(10,256)	(539)
		<u>(6,233)</u>	<u>(5,348)</u>

12. Local Authorities (Goods & Services) Act 1970

Councils must keep separate account of agreements entered into under this legislation. Expenditure incurred during 2001/02 totalled £409k whilst income received amounted to £395k. The bulk of the transactions related to agency work on Trunk Roads for the Sottish Executive and college transport for Angus College.

13. Members' Allowances & Officers' Emoluments

The totals of members' allowances paid in the year was £428,922.

The number of employees whose remuneration was £40,000 or more in bands of £10,000 were:-

	2001/2002	2000/2001
Remuneration Band	Number of Employees	Number of Employees
£40,000 - £49,999	15	13
£50,000 - £59,999	14	15
£60,000 - £69,999	8	8
£70,000 - £79,999	4	4
£80,000 - £89,999	1	1

Consolidated Revenue Account STATEMENT 2

CONTINUED

Notes (cont)**14. Balance Brought Forward**

The balance brought forward for 2001/2 and 2000/01 of £8,595k and £6,022k respectively have been adjusted by the Prior Year Adjustments as shown below:-

	2001/02 £'000	2000/01 £'000
Tayside Regional Council disaggregation adjustments	0	(139)
Adjustment to Tayside Contracts surpluses etc for previous years	10	(73)
Common Good Rentals	0	85
Statutory Additions re Revenue Collection	0	(108)
Other	11	(12)
	21	(247)

15. Related Parties

	Expenditure £'000	Income £'000
During the year, transactions with related parties arose as follows:-		
Central Government - RSG		73,519
Central Government - Housing & Council Tax Benefit Grant		14,241
Central Government - Other Grants		11,896
Central Government - Teachers' Pension Scheme	2,277	
Scottish Enterprise Tayside - Grants		501
Police Board - Requisition and Associated Interest	7,765	
Fire Board - Requisition	3,875	
Joint Valuation Board - Requisition	650	
Tayside Contracts - Share of Surplus and associated interest		263
Tayside Contracts - Contract etc Payments	8,879	
Dundee City Council Pension Fund	5,083	
Dundee City Council - re. DERL		250
Health Board - Capital Contribution		515
Angus Community Care Charitable Trust		
Contribution due to Trust	9	
Amounts due to Trust re Rental Income	223	
Amounts due from Trust re Reimbursement of Expenses		37
Angus Environmental Trust -		
Landfill Tax Credit	179	
Various minor contracts		26

It should be noted that Angus Community Care Charitable Trust and Angus Environmental Trust are associated Companies within the meaning of the Accounting Code of Practice. However, neither are judged to be of sufficient magnitude as to warrant incorporating the council's share into Group Accounts. Additionally the council has a 100% shareholding in a company called Angus Digital Media Centre Limited. This company is limited by guarantee with charitable status and was established for the purposes of providing a community resource offering facilities, training and project support in digital production/media to individuals and community, arts and education, start-up companies and other SMEs. This company is similarly not judged to be of sufficient magnitude to warrant incorporating the council's share into Group Accounts.

Housing Revenue Account STATEMENT 3

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

	2001/02 Actual £'000	2001/02 Budget £'000	2000/01 Actual £'000	2001/02 Cost per House £
Expenditure				
Repairs, Maintenance & Special Needs	6,007	6,222	5,429	632
Supervision and Management	3,519	3,612	3,354	370
Corporate & Democratic Core	317	317	335	33
Capital Financing Charges	7,457	7,435	7,082	785
Bad Debts	73	25	61	8
Void Rents	504	270	326	53
TOTAL EXPENDITURE	17,877	17,881	16,587	1,881
Income				
Rent paid by Tenants	8,648	8,751	8,660	910
Rent Rebates	7,578	7,498	7,207	797
GROSS RENT INCOME FROM DWELLINGS	16,226	16,249	15,867	1,707
Non Dwelling Rents	308	328	282	32
Interest on Revenue Balances	231	253	355	24
Other Income	461	232	274	49
Housing Support Grant	24	43	28	3
TOTAL INCOME	17,250	17,105	16,806	1,815
(Surplus)/Deficit				
(SURPLUS)/DEFICIT FOR YEAR	627	776	(219)	66
BALANCE AT START OF YEAR	(1,512)	(1,512)	(1,293)	(159)
BALANCE AT END OF YEAR	(885)	(736)	(1,512)	(93)

Notes

1. Gross Rent Income This is the total rent income for the year. Average annual rents charged were £32.55 per week.

2. Housing Stock The council was responsible for managing an average of 9,644 houses during the year.

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

	2001/02	2000/01
Cottage Type	40%	40%
Flats/Maisonettes	60%	60%

Stock changes can be summarised as follows:-

	2001/02	2000/01
Stock at 1 April	9,784	10,064
Add - New Build	0	0
Conversions	1	0
Stock repurchased	1	2
Less - Right to Buy Sales	188	254
Disposal - Private Sector	2	2
Conversions	1	0
Demolitions	90	26
Stock at 31 March	9,505	9,784

3. Rent Arrears Average rent arrears per house at 31 March, 2002 were £40.29. Rent arrears at 31 March, 2002 were 2.36% of gross rent income. The comparable at 31 March 2001 were £35.25 and 2.18% respectively.

Arrears at 31 March, 2002 were £382,957 compared to £344,672 at 31 March 2001.

4. Rent Rebates At any given time there are approximately 4,714 tenants in receipt of housing benefit which is equivalent to 49.6% of the total number of council tenants. The comparable figures for 2000/2001 were 4,888 and 50% respectively.

Direct Services Organisation - Angus Contracts STATEMENT 4

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 operate under a joint arrangement between Angus, Dundee and Perth and Kinross councils deliver catering, cleaning, vehicle maintenance and road maintenance services to the council.

		Defined Activities					Non Defined Activities	TOTAL	
		Vehicle Maint.	Refuse Coll.	Street Cleans.	Building Clean.	Ground Maint.			Leisure Manage.
		2001/02 £'000	2001/02 £'000	2001/02 £'000	2001/02 £'000	2001/02 £'000			2001/02 £'000
Expenditure	Total Expenditure	637	1,468	841	350	2,021	2,059	3,456	10,832
Turnover	Total Turnover	639	1,745	846	419	2,033	2,064	3,442	11,188
(Surplus)/Deficit		(2)	(277)	(5)	(69)	(12)	(5)	14	(356)

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 £97.0k 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 account of a notional interest charge of 6% on the value of fixed assets used, where appropriate, and the average stock held in its operations. 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 **STATEMENT 5**

	2001/02 £'000	2000/01 £'000
Gross Charge	36,871	34,248
Deduct - Exemptions	(1,198)	(1,099)
Disabled Relief	(28)	(23)
Discounts	(3,538)	(3,218)
NET COUNCIL TAX	32,107	29,908
Adjustments		
Rebates	(4,039)	(3,782)
less: Government Grants	3,864	3,633
Other Items	(14)	26
MOD Properties	(132)	(122)
Contribution Received	84	85
Provision for Bad Debts	(959)	(1,191)
Loss on benefits to be transferred to Miscellaneous Services	175	149
NET CURRENT YEAR COUNCIL TAX INCOME	31,086	28,706
PRIOR YEARS' COUNCIL TAX		
Adjustments to Charges	(56)	(110)
Adjustments to Provision for Bad Debts	1,145	746
COMMUNITY CHARGE		
Adjustments to Charges	(11)	(4)
Adjustments to Provision for Bad Debts	228	157
TOTAL INCOME TO CONSOLIDATED REVENUE ACCOUNT	32,392	29,495

Notes

1. Council Tax Income

The 2001/2002 financial year is the ninth 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 1 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 STATEMENT 5

CONTINUED

Notes (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 2001/02

	Valuation Band								TOTAL
	A	B	C	D	E	F	G	H	
Total Number of Properties	15,559	12,128	6,400	7,146	5,821	1,877	912	142	49,985
Less Exemptions/ Deductions	732	350	155	91	53	15	8	19	1,423
Less Adjustment for Single Discounts	2,220	983	479	389	227	55	26	3	4,382
Less Adjustment for Double Discounts	350	165	111	67	47	25	14	11	790
Effective Number of Properties	12,257	10,630	5,655	6,599	5,494	1,782	864	109	43,390
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	8,171	8,268	5,027	6,599	6,715	2,574	1,440	218	39,012
Less Provision for Non-Collection 4%									1,560
COUNCIL TAX BASE 2001/02 (equivalent to a Council Tax of £821)									37,452

The product of the council tax base and the equivalent council tax charge give a budget for current year council tax income of £30.748m. Inclusion of £700k budget provision for income from prior years' charges, results in a total budget for council tax income of £31.448m as shown in the Consolidated Revenue Account.

3. Council Tax Properties and Council Tax Charges

	Effective Number of Properties	Total Council Tax Charge £
A	12,257	547.33
B	10,630	638.56
C	5,655	729.78
D	6,599	821.00
E	5,494	1,003.44
F	1,782	1,185.89
G	864	1,368.33
H	109	1,642.00
	<u>43,390</u>	

Non-Domestic Rate Income Account

STATEMENT 6

	2001/02 £'000	2000/01 £'000
Gross Charge	29,511	27,000
Deduct - Rate Rebates	(2,116)	(2,867)
Reliefs, Charities, etc	(3,308)	(2,971)
Relieved on Appeal, etc	(1,048)	1,577
Interest on Overpaid Rates	(39)	0
Provision for Bad Debts	(150)	(199)
CONTRIBUTION TO NATIONAL NON-DOMESTIC RATES POOL (NNDRP)	22,850	22,540
Net Contribution from NNDRP (See Note 3)	10,492	13,205
TOTAL NON-DOMESTIC RATE INCOME FROM NNDRP	33,342	35,745
Adjustments for years prior to introduction of NNDRP	0	1
NON-DOMESTIC RATE INCOME TO CONSOLIDATED REVENUE ACCOUNT	33,342	35,746

Notes

1. Non-Domestic Rate Income/Contribution from Non-Domestic Rate Pool

As from 1993/1994 all Non-Domestic Rate Income collected by local authorities (from non-domestic ratepayers) is paid into a national pool and redistributed to levying authorities (unitary and island councils). The Non-Domestic Rate Income is redistributed from the national pool in proportion to the resident population of each local authority concerned and therefore bears no direct relationship to the amount collected by those authorities.

Legislation was introduced during this time to move towards a single common rate poundage for the whole of the UK. This policy was achieved and is continuing, with a rate poundage of 47.0p for properties valued in excess of £10,000 and 45.0p for properties valued below £10,000 being set for 2001/2002.

2. Rateable Subjects and Values (1 April, 2001)

	2001/02	2000/01
Non-Domestic Rateable Subjects		
Commercial	3,520	3,481
Industrial	145	145
Public Utilities	6	6
Miscellaneous	1,124	1,123
	4,795	4,755

	2001/02 £'000	2000/01 £'000
Non-Domestic Rateable Values		
Commercial	28,609	26,819
Industrial	10,399	9,814
Public Utilities	7,124	7,122
Miscellaneous	16,916	16,598
	63,048	60,353

3. National Non-Domestic Rate Pool (NNDRP)

	2001/02 £'000	2000/01 £'000
Contribution from NNDRP	33,342	35,745
Less Contribution to NNDRP	(22,850)	(22,540)
NET CONTRIBUTION FROM NNDRP	10,492	13,205

Consolidated Balance Sheet **STATEMENT 7**

Purpose The Consolidated Balance Sheet summarises the financial position of the council at 31 March, 2002 providing a snapshot of the assets and liabilities on that date. The statement is prepared on a basis which excludes internal adjustments.

	Note Ref	2001/02 £'000	2000/01 £'000
Fixed Assets Etc			
Gross Capital Assets		388,718	386,069
less Depreciation	1	29,075	(18,082)
Written Down Capital Assets		359,643	367,987
Leased Assets	9	382	320
TOTAL FIXED ASSETS		360,025	368,307
Deferred Charges			
Deferred Charges	6	3,910	4,048
TOTAL DEFERRED CHARGES		3,910	4,048
Long Term Investments			
Investments	10	453	403
TOTAL LONG TERM INVESTMENTS		453	403
Long Term Debtors			
Debtors	11	13,742	12,928
TOTAL LONG TERM DEBTORS		13,742	12,928
WORKING CAPITAL			
Current Assets			
Stocks		368	227
Debtors	11	21,546	19,743
less Provision for Bad Debts		5,502	(6,388)
Investments	12	10,776	12,450
Cash Imprests		39	38
TOTAL CURRENT ASSETS		27,227	26,070
less Current Liabilities			
Temporary and other Loans due within one year		1,435	6,057
Revenue Advances from other Accounts	14	3,266	3,034
Creditors and Accruals	15	23,218	22,554
Bank Overdraft	13	3,642	2,336
TOTAL CURRENT LIABILITIES		31,561	33,981
TOTAL WORKING CAPITAL		(4,334)	(7,911)
Long and Medium Term Loans			
PWLB	16	103,940	97,855
Other Bonds and Mortgages	16	1,250	1,250
Covenant Scheme - Deferred Liability	16	2,087	2,523
Finance Lease Liability	9	382	320
TOTAL LONG/MEDIUM TERM LOANS		107,659	101,948
TOTAL NET ASSETS		266,137	275,827
Reserves and Deferred Credits Etc			
Reserves and Provisions:-			
Capital and Revenue Reserves	19	254,830	267,126
Revenue Provisions	18	17	47
Deferred Credits		11,290	8,654
TOTAL RESERVES etc		266,137	275,827

David S Sawers FCCA
Director of Finance

21 June 2002

Notes

1. Movement of Fixed Assets in 2001/02

	Operational Assets					Non-Operational Assets	
	Council Dwellings £'000	Land & Buildings £'000	Infra-structure £'000	Community Assets £'000	Vehicles, Plant, etc £'000	Land & Buildings £'000	Total £'000
Gross Book Value at 1 April 2001	157,745	166,804	40,005	1,471	10,232	9,812	386,069
Revaluations and Restatements	98	(188)	(3,492)	0	917	(650)	(3,315)
Expenditure	7,247	3,877	1,489	730	465	896	14,704
Disposals	(8,519)	0	0	0	(45)	(176)	(8,740)
GROSS BOOK VALUE AT 31 MARCH 2002	156,571	170,493	38,002	2,201	11,569	9,882	388,718
Depreciation at 1 April 2001	0	4,627	7,711	4	5,594	146	18,082
Depreciation Charge for the Year	2,891	4,677	2,454	20	1,078	0	11,120
Depreciation on Assets Sold	0	(40)	(87)	0	0	0	(127)
Depreciation at 31 March 2002	2,891	9,264	10,078	24	6,672	146	29,075
Net Book Value at 31 March 2002	153,680	161,229	27,924	2,177	4,897	9,736	359,643

2. Depreciation

Provision has been made for depreciation on buildings, infrastructure, vehicles and equipment. The straight line method of depreciation has been applied over the asset's outstanding useful life. Outstanding useful life has been assumed as follows:

Buildings	- each asset has been individually assessed to derive outstanding useful life
Infrastructure	- the majority of infrastructure assets are depreciated over 20 years. Exception to this include street furniture - 10 years and coastal protection - 60 years
Vehicles	- varies between 4 to 10 years according to the class of vehicle
Equipment	- 5 years

3. Assets Employed

The net book value of assets employed as at 31 March, 2002 can be broken down as follows:

Assets employed by the General Fund	£,000
Assets employed by the Housing Revenue Account	204,871
Assets employed by the Direct Services Organisation	154,416
	356
TOTAL ASSETS EMPLOYED	359,643

4. Changes in Asset Values

During the year the gross book value of council dwellings fell by £1.174m, the gross book value of operational assets rose by £3.753m and the gross book value of non-operational assets rose by £0.070m. All asset valuations have been adjusted to reflect these changes.

5. Capital Expenditure

Expenditure in the Year on Fixed Assets (Note 1)	£,000
Capital Expenditure shown in Statement 10 (Acquisition or Creation of Fixed Assets)	14,704
	18,602
Variance	(3,898)
Represented by:	£,000
- Housing Advances	(79)
- Expenditure which has not enhanced assets	(3,819)
Total	(3,898)

Consolidated Balance Sheet STATEMENT 7

CONTINUED

Notes (cont)

6. Deferred Charge

The deferred charge of £3.910m as at 31 March, 2002 relates to a premium paid in connection with debt rescheduling. Other deferred charges incurred in the year (mainly in respect of improvement grants and development costs for the A92 PFI project) were written off in the year as it is not considered that they represent any continuing benefit to the council.

7. Valuation Details

Category	Date of Valuation	Basis of Valuation	Valuer
Council Dwellings	2001/2002	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	2000/2001	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	2000/2001	Replacement Cost	N/A

8. Fixed Assets Include:-

	31/03/02	31/03/01
Council Dwellings	9,505	9,784
Council Offices	35	35
Nursery Schools	1	1
Primary Schools	60	61
Secondary Schools	8	8
Sports Centres & Swimming Pools	11	11
Residential Homes & Care Centres	21	22
Community Centres	2	2
Halls	7	7
Libraries	5	5
Museums	5	5
Cemeteries	73	73
Public Conveniences	37	38

9. Finance Leases

There are two non-cancellable finance leases relating to industrial properties. The gross amount of these leases is £1.370m with related depreciation thereon of £0.988m.

10. Long Term Investments

	2001/02	2000/01
	£'000	£'000
Government Securities	10	10
Other	443	393
	453	403

Consolidated Balance Sheet **STATEMENT 7**

CONTINUED

Notes (cont)

17. 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.

18. Provisions	Balance at 31/3/02 £'000	Balance at 31/3/01 £'000
Kirkton EZ Fund	17	47

This provision was raised in respect of a factory development in Arbroath and arose from an amount paid by the developer and other sums contributed by the council. The provision was essentially to cover vacant periods of occupation. The residual sum shown will be utilised in 2002/2003

19. Summary Statement of Reserves	Balance at 31/3/02	Balance at 31/3/01
Usable Reserves etc		
Capital Fund	2,633	1,328
Renewal and Repair Funds	4,425	3,508
General Fund Revenue Balance	8,205	8,616
Housing Revenue Account Balance	885	1,512
Car Parking Reserve	366	441
Insurance Fund	364	502
Arbroath Harbour Reserve	101	92
Other	211	200
	17,190	16,199
Unusable Reserves		
Fixed Asset Restatement Reserve	172,602	183,244
Capital Financing Reserve	65,038	67,683
	254,830	267,126

The General Fund Revenue Balance includes £1,110k in respect of devolved school management reserve funds and hypothecated education grants 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.

20. Related Parties Note 15 to the Consolidated Revenue Account refers to relevant related parties. Amounts at the end of the financial year, either due to or by the Council, were all in accordance with normal business and there were no material issues as to the question of the amounts being properly due.

Total Movements In Reserves **STATEMENT 8**

CAPITAL RESERVES		Fixed Asset Reserve £'000	Capital Financing Reserve £'000	Capital Fund £'000	Usable Capital Receipts £'000	Deferred Grants £'000	Total £'000		
	Balance at 1 April, 2001	(183,244)	(67,683)	(1,328)	0	(8,654)	(260,909)		
	Prior Year Adjustments	0	0	0	0	0	0		
	Net (Surplus)/Deficit for year	0	2,645	(1,305)	0	(2,636)	(1,296)		
	Other adjustments	1,446	0	0	0	0	1,446		
	Unrealised (gains)/losses re valuation of Fixed Assets	456	0	0	0	0	456		
Effect of disposals of Fixed Assets	Cost or Value of Assets disposed of	8,740	0	0	0	0	8,740		
	Proceeds of disposals (net)	0	0	0	(3,358)	0	(3,358)		
	Net (Surplus)/Deficit	8,740	0	0	(3,358)	0	5,382		
	Other Capital Receipts	0	0	0	0	0	0		
	Financing of Fixed Assets	0	0	0	1,129	0	1,129		
	Applied to Repay Debt	0	0	0	2,229	0	2,229		
	Balance at 31 March, 2002	(172,602)	(65,038)	(2,633)	0	(11,290)	(251,563)		
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 1 April, 2001	(8,616)	(1,512)	(3,508)	(441)	(92)	(502)	(200)	(14,871)
	Prior year adjustments	21	0	0	0	0	0	0	21
	Net (Surplus)/Deficit for year	955	627	(917)	75	(9)	138	(11)	858
	Other adjustments:-								
	DSM - Expenditure	(565)	0	0	0	0	0	0	(565)
	Balance at 31 March, 2002	(8,205)	(885)	(4,425)	(366)	(101)	(364)	(211)	(14,557)

Cash Flow STATEMENT 9

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.

	£'000	2001/02 £'000	£'000	2000/01 £'000
Revenue Activities	Cash Outflows			
	Cash paid to and on behalf of employees	94,725		86,302
	Other Operating Cash Payments	83,633		72,495
	Housing Benefit paid out	<u>7,574</u>	185,932	<u>7,207</u> 166,004
	Cash Inflows			
	Housing Rents (net of rebates)	8,787		8,660
	Council Tax	32,065		29,605
	Non Domestic Rate Income			
	- from national pool	10,430	}	35,763
	- rate receipts	<u>22,877</u>	}	
	Revenue Support Grant	73,352		65,199
	DSS Grants for Housing & Council Tax Benefit	14,142		13,715
	Other Government Grants	10,122		6,932
	Cash Received for Goods and Services	17,871		14,773
	Other Operating Cash Receipts	<u>10,571</u>	200,217	<u>12,743</u> 187,390
	Net Revenue Activities (Note 1)		<u>(14,285)</u>	(21,386)
Returns on Investment & Servicing of Capital	Cash Outflows			
	Interest Paid		8,163	8,325
	Cash Inflows			
	Interest Received		1,151	1,068
	Net Servicing of Capital		<u>7,012</u>	7,257
Capital Activities	Cash Outflows			
	Purchase of Fixed Assets	18,708		16,858
	Other Capital Cash Payments	<u>557</u>	19,265	<u>468</u> 17,326
	Cash Inflows			
	Sale of Fixed Assets	3,573		2,285
	Capital Grants Received	<u>4,119</u>	7,692	<u>3,224</u> 5,509
	Net Capital Activities		<u>11,573</u>	11,817
	NET CASH (INFLOW)/OUTFLOW BEFORE FINANCING		<u>4,300</u>	(2,312)
Management of Liquid Resources	Net Increase/(Decrease) in Short Term Deposits		<u>(1,674)</u>	(375)
Financing	Cash Outflows			
	Repayment of Amounts Borrowed		29,167	86,306
	Cash Inflows			
	New Loans Raised	11,420		29,530
	New Short Term Loans	<u>19,068</u>	30,488	<u>56,112</u> 85,642
			<u>(1,321)</u>	664
	(INCREASE) / DECREASE IN CASH		<u>1,305</u>	(2,023)

Notes

1. Reconciliation of Surpluses on General Fund and Housing Revenue Account with Revenue Activities	2001/02 Total £'000	2000/01 Total £'000
Activities Sub-total		
Surplus/(Deficit) for Year per Accounts - General Fund	(390)	
Housing Revenue Account	<u>(627)</u>	2,649
Adjust Surplus For Items Accounted For Elsewhere in Cash Flow Statement:-		
Loans Pool Principal and Interest Repayments	10,264	12,604
Capital Financed From Current Revenue (CFCR)	<u>6,657</u>	5,197
Adjust Surplus For Internal Items:-		
Contribution to Renewal and Repair/Capital Funds	5,050	2,890
Use of Renewal & Repair Fund / Capital Funds	(3,457)	(3,371)
Transactions On Other Funds & Reserves	<u>(182)</u>	(1,578)
Sub-total	17,315	18,391
Adjust For Movements In Working Capital:-		
Decrease/(Increase) in Stocks	(141)	75
Increase/(Decrease) in Creditors	664	6,115
Increase/(Decrease) in Provisions	(886)	(378)
Increase in Long Term Debtors	(814)	(781)
Increase in Other Debtors	(1,803)	(2,036)
Increase in Long Term Investment	<u>(50)</u>	0
Revenue activities sub-total per statement	14,285	21,386
2. Reconciliation to Net Debt	2001/02 Movement £'000	2000/01 Movement £'000
(Increase)/Decrease in Cash in the Period	1,305	(2,023)
Decrease/(Increase) in Debt and Lease Financing	1,321	(707)
Decrease/(Increase) in Liquid Resources	1,674	375
Movement in Net Debt in Period	4,300	(2,355)
Net Debt at 1 April, 2001	100,887	103,242
Net Debt at 31 March, 2002	105,187	100,887

Cash Flow STATEMENT 9

CONTINUED

Notes (cont)

Analysis of Net Debt

	Balance at 31/3/01 £'000	Cashflow £'000	Balance at 31/3/02 £'000
Cash in Hand	(38)	(1)	(39)
Overdrafts	2,336	1,306	3,642
		<u>1,305</u>	
Debt due after 1 year	9,091	(4,390)	4,701
Debt due within 1 year	101,628	5,649	107,277
Finance Leases	320	62	382
		<u>1,321</u>	
Current Asset Investments	(12,450)	1,674	(10,776)
Total	100,887	4,300	105,187

3. Reconciliation of Relevant Movements within the Financing and Management of Liquid Resources

	Balance At 31/3/01 £'000	Balance At 31/3/02 £'000	2001/02 Movement £'000	2000/01 Movement £'000
Management of Liquid Resources				
Short Term Investments	12,450	10,776	1,674	375
Management of Financing				
Temporary Loans	0	0	0	(5,000)
Revenue Advances from Common Good, Trust Funds & Tourist Board	3,034	3,266	(232)	(208)
PWLB Loans	103,476	104,940	(1,464)	(1,673)
Covenant Loan	2,959	2,523	436	436
Other Loans	1,250	1,250	0	1
Lease Liability	320	381	(61)	43
	<u>111,039</u>	<u>112,360</u>	<u>(1,321)</u>	<u>(6,401)</u>
Net Financing - per Cash Flow Statement			(1,321)	(6,401)

4. Analysis of Government Grants

	2001/02 £'000	2000/01 £'000
Revenue Support Grant	73,352	65,199
DSS Grants For Council Tax/Housing Benefit	14,142	13,715
Other Government Grants	10,122	6,932
Total Government Grants Per Cash Flow Statement	97,616	85,846

Capital Expenditure STATEMENT 10

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	2001/02	2001/02	2000/01	O/S Debt
	Actual £'000	Budget £'000	Actual £'000	at 31/3/02 £'000
Education	3,458	2,855	2,758	26,788
Social Work	703	758	114	5,239
Roads	2,918	3,589	1,656	24,890
Cultural Services	25	52	183	76
Environmental and Consumer Protection	692	451	539	3,631
Planning and Transport	999	1,167	1,284	4,575
Economic Development	1,045	2,349	1,887	3,112
Recreation Services	82	166	283	1,547
Contract Services	127	100	0	127
Central Support/Other Services	749	1,136	678	5,887
Other Housing	0	0	0	10
Housing:-				
Housing Revenue Account	7,247	6,951	7,127	27,401
Improvement Grants	478	440	421	7,394
Advances:-				
Council House Purchase	79	0	47	509
Private House Purchase	0	0	0	66
Housing Associations	0	0	0	392
	18,602	20,014	16,977	111,644
Expenditure Analysed	2001/02		2000/01	
	Actual		Actual	
ACQUISITION OR CREATION OF FIXED ASSETS:-	£'000		£'000	
Site and Building Acquisition	0		75	
Works and Site Servicing	13,523		13,615	
Professional Fees	2,105		2,231	
Vehicles and Plant	465		461	
Miscellaneous	145		9	
	16,238		16,391	
DEFERRED CHARGE:-				
Angus Community Care Charitable Trust	238		102	
Montrose Bridge	353		0	
A92 Dundee - Arbroath Proposed Dualling	953		0	
Marquis of Montrose Statue	9		0	
Improvement Grants	478		421	
Arbroath Sculpture Project	30		0	
Financial Assistance to Business	8		0	
Tayside Valuation Joint Board	7		0	
Village Halls Support Initiative	209		16	
LONG TERM DEBTORS:-				
Advances	79		47	
Total	18,602		16,977	
Financed by				
Sale of Assets	1,129		1,881	
Grants	2,803		3,224	
Other Income	157		55	
Contribution from Revenue	6,657		5,197	
Advances from Loans Fund	7,856		6,620	
	18,602		16,977	

Capital Expenditure STATEMENT 10

CONTINUED

Notes

1. Acquisition, Creation and Enhancement of Assets and Deferred Charges - Major Works	These include:	2001/02
		Actual
		£'000
	General Services	
	Southmuir Primary/Webster's High School	1,631
	Maisondieu Primary School	181
	Birkhill Primary School	257
	Forfar Academy	557
	Ladyloan Primary School	153
	National Grid for Learning	308
	Angus Community Care Charitable Trust	239
	Gowanlea Resource Centre	452
	Montrose Bridge	354
	A92 - Dundee-Arbroath - Proposed Dualling	1,762
	Skid Resistance Works/Aligned Road Safety Works	420
	Milton Mill, Monifieth	218
	Lochhead Landfill Site - Restenneth Extension	471
	Arbroath Abbey	683
	Brechin Business Park	153
	Angus Digital Media Centre	480
	Montrose Town House	210
	Village Hall Support Initiative	209
	Housing Improvement and Repair Grants	478
		<hr/>
		9,216
	Housing Revenue Account	
	Modernisation -	
	Mountskip Road, Brechin	189
	Caledonian Road, Brechin	557
	Glenlethnot Place/Glenclova Place, Montrose	742
	Regeneration -	
	Palmer Street/Abbott Street, Arbroath	227
	Heating Installation/Replacement -	
	Priory Crescent/Brechin Road, Arbroath	269
	River Street/Nursery Lane, Brechin	169
	Restenneth Drive/Arbroath Road, Forfar	201
	Window Replacement -	
	Various - Arbroath	660
	Various - Brechin	613
	Various - Forfar/Kirriemuir	610
	Various - Montrose	443
		<hr/>
		4,680
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. 2001/2002 Budget	The 2001/2002 Budget, shown in the table above is the original budget for the year. It should be noted, however, that the original budget is revised at set times throughout the year with revisions reported to committee in the context of periodic capital reports and statements.	
4. 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 outstanding debt being financed by internal resources and also due to the external debt financing long term debtors not included above.	

5. 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.

6. Commitments at 31 March, 2002

Significant commitments which existed at 31 March, 2002 were:-

General Services	£'000
Southmuir Primary/Webster's High School	100
Forfar Academy	580
Maisondieu Primary School	713
Monifieth Seafront Improvements	727
Cycling, Walking & Safer Streets	259
Montrose Business Centre	186
Access Point - Montrose	114
Montrose Bridge	572
A92 Dundee - Arbroath Proposed Dualling	2,602
Housing Improvement and Repair Grants	375
	<hr/>
	6,228
	<hr/>
Housing Revenue Account	
Modernisations -	
Flats at Demondale Road, Arbroath	198
Park Terrace, Kirriemuir	150
Southesk Street, Montrose	299
Union Street/Angus Cottages, Friockheim	157
McLellan Court, Friockheim	150
Adam Place/Duriehill Road, Edzell	130
Mattocks Road, Wellbank	218
Regeneration -	
Queen's Park, Brechin	285
Heating Installation/Replacement -	
Nursery Place, Brechin	320
Ravensby Road, Carnoustie	229
Ferry Street/Alfred Street/Inch Terrace, Montrose	290
Window Replacement -	
Various - Carnoustie	398
Various - Forfar	888
Various - Montrose	767
	<hr/>
	4,479
	<hr/>

Capital Expenditure STATEMENT 10

CONTINUED

Notes (cont)

7. Comparison of Capital Payments (ie Capital Expenditure on a Cash Basis with the Limits imposed by the Scottish Ministers)

Capital expenditure requires the consent of the Scottish ministers and is subject to cash limits under Section 94 of the Local Government (Scotland) Act, 1973. The cash limit for composite capital programme services is generally a global sum covering all the services included therein with the council having the discretion to allocate sums to each service. Certain services such as the Housing Revenue Account, social inclusion etc are given specific cash limits and these cannot be allocated against any other service.

The cash equivalent of the figures detailed on an accrual basis within the above statement are as follows:-

	2001/02	2000/01
	Actual	Actual
	£'000	£'000
Capital Payments on Services		
Composite Capital Programme	12,192	10,057
Housing Revenue Account	7,517	7,113
Non Block Item - Improvement to Travelling People's Site at Tayock	0	156
	19,709	17,326
Financed by		
Capital Receipts - Current year	4,356	3,528
Capital Receipts brought forward	1,128	1,703
Capital Financed from Current Revenue	6,621	5,461
Section 94 Capital Consent	8,815	7,762
	20,920	18,454
Excess Funding Provision	1,211	1,128
Represented by		
Capital Receipts Carry Forward	1,211	1,128

Loans Fund Revenue Account STATEMENT 11

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.

	2001/02 £'000	2000/01 £'000
Expenditure		
Interest Paid on Loans:-		
Public Works Loan Board	6,702	7,376
Public Works Loan Board Redemptions	248	149
Other Mortgages and Bonds	328	373
Internal Loans	365	348
Other Loans	13	79
Interest Paid on Revenue Balances	1,042	1,358
Expenses of Borrowing	94	138
TOTAL EXPENDITURE	8,792	9,821
Income		
Interest Received	757	1,068
Interest Charged to Borrowing Accounts	7,941	8,615
Expenses Recovered from Borrowing Accounts	94	138
TOTAL INCOME	8,792	9,821

Notes

- Loans Fund Interest** The average rate of interest charged on borrowing from the Loans Fund was 6.37% in 2001/2002. The 2000/2001 rate was 7.08%.
- Debt Management Expenses** The equivalent rate for debt management expenses was 0.075%. The 2000/2001 rate was 0.11%.
- Debt per Head of Population** The amount of debt outstanding at 31 March, 2002 was £111.6m or £1,022.56 per head of population. The figures at 31 March 2001 were £109.2m and £993.71 respectively.

Charitable Trusts STATEMENT 12

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 31 March, 2002.

INCOME AND EXPENDITURE ACCOUNT FOR YEAR ENDED 31 MARCH, 2002

	2001/02 £'000	2000/01 £'000
Expenditure		
Beneficiaries	56	46
Administration	32	23
TOTAL EXPENDITURE	88	69
Income		
Rents, Feuduties, Dividends and Interest	47	39
Loans Fund Interest	58	59
TOTAL INCOME	105	98
(Surplus)/Deficit	(SURPLUS)/DEFICIT	(17)

	2001/02 £'000	2000/01 £'000
BALANCE SHEET AS AT 31 MARCH, 2002		
Assets and Investments		
A. Fixed Assets		
Heritable Property	2	2
TOTAL FIXED ASSETS	2	2
B. Long Term Investments		
Investments	926	922
TOTAL LONG TERM INVESTMENTS	926	922
C. Current Assets		
Debtors	32	13
Short Term Investments	0	20
Revenue Advances to Loans Fund	802	781
TOTAL CURRENT ASSETS	834	814
D. Current Liabilities		
Creditors and Accruals	2	2
TOTAL CURRENT LIABILITIES	2	2
E. Working Capital (C-D)	832	812
TOTAL NET ASSETS (A+B+E)	1,760	1,736
F. Reserves		
Revenue Account	448	431
Capital Account	1,312	1,305
TOTAL RESERVES	1,760	1,736

Note	Principal Trust Funds	Balance at 31/3/02 Capital £'000	Balance at 31/3/02 Revenue £'000
	Inchcape Fund	20	3
	Ex Provost Mitchell's Bequest	73	13
	Mrs CR Graham's Bequest	12	7
	Strang's Mortification	928	112
	Charitable Trusts	11	1
	Charles F Nicoll Bequest	16	17
	Helen Nicoll Bequest	8	11
	Miss Agnes Lawson Trust	60	9
	Poor Lands	13	21
	Vert McLean Endowment Fund	15	13
	Ancient Hospital	13	1
	William Jack Trust	16	3
	James Wyllie Bounty Fund	10	0
	Trust for Gilding Dome	0	53

Capital Reserves

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

	Balance at 1/4/01 £'000	Income £'000	Expend. £'000	Balance at 31/3/02 £'000
Movement during year	1,305	57	50	1,312

Common Good STATEMENT 13

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 31 March, 2002

INCOME AND EXPENDITURE ACCOUNT FOR YEAR ENDED 31 MARCH, 2002

	Actual 2001/02 £'000	Budget 2001/02 £'000	Actual 2000/01 £'000
Expenditure			
Property Costs	25	18	34
Supplies and Services	108	104	99
Third Party Payments	3	26	16
Central Support Services Charges	30	31	28
Projects	171	214	28
Capital Charges	182	0	185
TOTAL EXPENDITURE	519	393	390
Income			
Fees, Charges etc	192	191	189
Interest on Loans	154	135	139
Other Income	0	0	89
TOTAL INCOME	346	326	417
(Surplus)/Deficit			
NET (SURPLUS)/DEFICIT	173	67	(27)
Adjustments AMRA and Appropriation accounts	(182)	0	(185)
(SURPLUS)/DEFICIT for 2001/2002	(9)	67	(212)

BALANCE SHEET AS AT 31 MARCH, 2002

	2001/02 £'000	2000/01 £'000
Assets and Investments		
A. Fixed Assets		
Heritable Property (less Depreciation), Other Assets	2,729	2,744
Total Fixed Assets	2,729	2,744
B. Current Assets		
Debtors	0	0
Revenue Advances to Loans Fund	2,464	2,253
Total Current Assets	2,464	2,253
C. Current Liabilities		
Creditors and Accruals	0	0
Total Current Liabilities	0	0
D. Working Capital (B-C)	2,464	2,253
Total Net Assets (A+D)	5,193	4,997
E. Reserves		
Revenue Account	1,875	1,866
Capital Account	1,957	1,755
Revaluation Reserve	1,361	1,376
TOTAL RESERVES	5,193	4,997

Notes The movement in the individual common good reserve funds are summarised below.

Common Good Reserve Funds

1. Revenue Account

	Balance at 1/4/01 £'000	Income £'000	Expend. £'000	Balance at 31/3/02 £'000
Arbroath	639	112	66	685
Brechin	389	76	31	434
Forfar	621	108	111	618
Kirriemuir	7	1	1	7
Montrose	210	50	129	131
TOTAL	1,866	347	338	1,875

2. Surplus Assets

Arbroath	519	201	0	720
Brechin	316	1	0	317
Forfar	400	0	0	400
Kirriemuir	0	0	0	0
Montrose	520	0	0	520
TOTAL	1,755	202	0	1,957

Council's Responsibilities STATEMENT 14

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 31 March, 2002

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 31 March 2002.

David S Sawers

21 June, 2002

Independent Auditor's Report **STATEMENT 15**

To the members of Angus Council and the Accounts Commission for Scotland

I certify that I have audited the financial statements on pages 44 to 77 under the Local Government (Scotland) Act 1973. The financial statements have been prepared in accordance with the accounting policies set out on pages 46 to 47.

Respective responsibilities of the Director of Finance and Auditors

As described on page 77 the Director of Finance of the Council is responsible for the preparation of the financial statements in accordance with the Code of Practice on Local Authority Accounting in the United Kingdom, a Statement of Recommended Practice. My responsibilities, as independent auditor, are established by statute and the Code of Audit Practice approved by the Accounts Commission, and guided by the auditing profession's ethical guidance.

I report my opinion as to whether the financial statements present fairly the financial position of the Council at 31 March 2002 and its income and expenditure for the year. I also report if, in my opinion, the Council has not kept proper accounting records, or if I have not received all the information and explanations I require for my audit.

I read the other information published with the financial statements and consider the implications for my report if I become aware of any apparent misstatements or material inconsistencies with the financial statements.

Basis of audit opinion

I conducted my audit in accordance with Part VII of the Local Government (Scotland) Act 1973 and the Code of Audit Practice, which requires compliance with relevant United Kingdom Auditing Standards issued by the Auditing Practices Board.

An audit includes examination, on a test basis, of evidence relevant to the amounts and disclosures in the financial statements. It also includes an assessment of the significant estimates and judgements made by the Director of Finance in the preparation of the financial statements and of whether the accounting policies are appropriate to the Council's circumstances, consistently applied and adequately disclosed.

I planned and performed my audit so as to obtain all the information and explanations which I considered necessary in order to provide me with sufficient evidence to give reasonable assurance that the financial statements are free from material misstatement, 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 financial statements.

Opinion

In my opinion the financial statements present fairly the financial position of the Council as at 31 March 2002 and its income and expenditure for the year then ended.

Peter Tait, CPFA
Chief Auditor
Audit Scotland
18 George Street
Edinburgh EH2 2QU

30 August 2002

Statement of Assurance of Corporate Governance

Angus Council is responsible for ensuring that its business is conducted in accordance with the law and proper standards, that public money is safeguarded, properly accounted for and used economically, efficiently and effectively. In discharging this accountability elected members and senior officers are responsible for putting in place proper arrangements for the governance of the council's affairs and the stewardship of the resources at its disposal. To this end the Council has adopted a Local Code of Corporate Governance which is consistent with and reflects the principles of the CIPFA/SOLACE framework. We have put in place arrangements, detailed within our Local Code for monitoring the framework and providing the evidence for annual compliance.

During the forthcoming financial year it is our intention to ensure effective compliance with the Local Code and also put in place arrangements to ensure that the Director of Finance will be able to give an assurance on internal financial controls in operation during the year.

The Audit/VFM and Risk manager will independently review the adequacy, effectiveness and extent of compliance with the code and report her findings to the appropriate committee.

We are satisfied that these steps outlined above will ensure that we are effectively fulfilling our duty to ensure that council business is conducted in accordance with the law and proper standards.

RJ Murray
Leader of Administration

AB Watson
Chief Executive

Additional Sources of Information

Sources of additional information

In addition to the information contained in this report, there are other publications from which information can be obtained on the operation of Angus Council. The documents include:-

Annual productions

1. the estimates booklet giving detailed expenditure plans for the following financial year
2. the Angus Council Budget Guide (pocket size)
3. the management accounts giving a more detailed summary of the financial affairs of the council
4. the information which accompanies the council tax demand note issued by the council, giving a summary of expenditure plans for the following year
5. Rating Review published by the Scottish Branch of the Chartered Institute of Public Finance and Accountancy and giving comparative statistics for all Scottish local authorities on local authority expenditure and service provision

Other publications

The council also publishes a number of other booklets. These include:-

1. FACTBANK, the directory to the council services, available in public libraries, ACCESS offices and other locations
2. Know Your Council leaflet, available from the Chief Executive's office
3. A wide variety of information leaflets available from council departments


Inspection of agendas and reports

Members of the public also have a right to inspect council and committee agendas and reports, other than those which are exempt at St James House, St James Road, Forfar. Further information on rights of inspection may be obtained from the director of Law & Administration at that address.

Angus Council Website

The website address for Angus Council is www.angus.gov.uk

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Annual Report & Accounts Questionnaire

detach here

Let us know what you think

Your views are important to Angus Council and we would be grateful if you could take a few minutes to fill in and return this questionnaire. The questionnaire folds up into a pre-paid envelope, so there is no need for a stamp. Alternatively, you could complete the questionnaire on-line by visiting www.angus.gov.uk/annualreports

please ✓ as appropriate

How easy were the following sections of the Annual Report & Accounts to read?

	Very easy	Easy	Neither easy nor difficult	Difficult	Very difficult
Introductory Reports	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Corporate Planning	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Service Reports	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Financial Report	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

How interesting did you find the following sections of the Annual Report & Accounts?

	Very interesting	Interesting	Neither interesting nor uninteresting	Uninteresting	Very uninteresting
Introductory Reports	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Corporate Planning	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Service Reports	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Financial Report	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

If you feel the Annual Report & Accounts could be improved, can you tell us in what way?

Thank you for taking the time to complete this questionnaire

▼ Third Fold and tuck inside facing flap ▼

2



Chief Executive
Angus Council
FREEPOST SCO3712
The Cross
FORFAR
DD8 1ZR

▼ Second Fold ▲

▼ First Fold ▼