

ANGUS COUNCIL

SPECIAL ANGUS COUNCIL – 2 MARCH 2023

ANGUSalive CHARGES REVIEW AND BUDGET SETTLEMENT 2023/24

JOINT REPORT BY DIRECTOR OF FINANCE AND DIRECTOR OF STRATEGIC POLICY,
TRANSFORMATION & PUBLIC SECTOR REFORM**ABSTRACT**

This report presents the proposed 2023/24 budget settlement between Angus Council and ANGUSalive, along with the review of ANGUSalive charges for services delivered and their Business Plan covering 2023/24 to 2025/26.

1. RECOMMENDATION

1.1 It is recommended that:

- a) the contents of this report are noted and approved as part of Angus Council's 2023/24 revenue and capital budget setting process, including the review of charges proposals set out in **Annex 1**, along with ANGUSalive's Business Plan covering 2023/24 to 2025/26 set out in **Annex 2**.
- b) Council notes the need, as set out in the financial implications at section 10 of this report, for Council and ANGUSalive to work together to implement a shared funding approach to any Early Retirement / Voluntary Redundancy (ER/VR) costs that result from any changes required to amend the Services Specification in light of the proposed Management Fee reductions and Business Plan proposals.

2. ALIGNMENT TO THE COMMUNITY PLAN

2.1 This report contributes to the following local outcome(s) contained within the Community Plan:

Caring for our Economy

- Support Angus to achieve inclusive and sustainable economic growth, with a particular focus on the long-term potential of private and public investment opportunities in offshore renewable energy
- Encourage and invest in fair work opportunities for those that live, work and study in Angus

Caring for our People

- Reduce inequalities in all our communities
- Provide the best start in life for children
- Create more opportunities for people to live well and achieve their personal goals
- Improve physical, mental health and wellbeing

Caring for our Place

- Protect and enhance our natural and built environment
- Enable inclusive, empowered, resilient and safe communities across Angus
- Make our local services accessible

3. BACKGROUND

3.1 Whilst the responsibility for ensuring there is provision of culture, sport and leisure and face-to-face ACCESS services remains with the Council, the delivery of these services transferred from the Council to the ANGUSalive Charitable Trust on 1 December 2015. ANGUSalive is a charitable company set up in perpetuity and which is wholly owned by Angus Council but has an independent Board who manage the company's affairs. The ANGUSalive Board has 5 Independent Directors and 4 Angus Council appointed Directors who are elected members.

3.2 In normal course, ANGUSalive is funded in part by income generated from fees and charges but also receives a Management Fee from the Council to part fund the services provided. The Management Fee payment requires ANGUSalive to deliver services on behalf of the Council which are covered by a Service Agreement. The services to be delivered are reviewed periodically, most recently by Council on 3 November 2022 (report 364/[22](#) refers).

3.3 The Director of Strategic Policy, Transformation & Public Sector Reform is responsible for managing the

Council's day-to-day relationship with ANGUSalve and for ensuring the Management Fee element of the budget is appropriately managed.

- 3.4 Preparing a budget for ANGUSalve therefore requires a partnership approach. Decisions must be made by the Council in relation to the Management Fee and services it wants ANGUSalve to provide in return, and by the ANGUSalve Board on how it will deliver the services required by the Council, while taking cognisance of its own obligations acting in the best interests of the Company which has charitable status.
- 3.5 With respect to the level of fees and charges to be levied, whilst ANGUSalve prepares and considers proposals for those fees and charges, the Service Agreement with ANGUSalve stipulates that it is for the Council to approve the levels proposed.
- 3.6 The charges proposals attached to this report (Annex 1) were considered and approved from an ANGUSalve business and operational perspective at the ANGUSalve Finance & Audit Sub-Committee on 3 February 2023 and thereafter at the full Board meeting on 17 February 2023.
- 3.7 A draft version of the Management Fee proposal in this report was considered and noted by ANGUSalve at its Finance & Audit Sub-Committee meeting (3 February 2023) and the final version of the Management Fee proposal in this report was considered and noted by ANGUSalve at its full Board meeting (17 February 2023).
- 3.8 COVID-19 impacted and restricted ANGUSalve's operations and activities throughout the whole of 2020/21 and April 2021. Although restrictions began easing from 26 April 2021, the remaining legal requirements for business and service providers only ended on 21 March 2022.
- 3.9 The impact on bACTIVE members and casual users has continued to be felt throughout 2021/22 and on into 2022/23. While membership numbers are showing good positive signs of recovery, there continues to be an overall reduction in fees and charges income compared to pre COVID-19 levels. The first phase of investment in new sports equipment is showing positive signs of increasing bACTIVE memberships, and the new Learn to Swim membership is also performing strongly following introduction in August 2021.
- 3.10 The implications from COVID-19 recovery are however expected to continue to have a considerable impact on the generation of income from fees and charges for the remainder of 2022/23 and throughout 2023/24.
- 3.11 The generation of income from fees and charges is now further exacerbated by the impact of the cost-of-living crisis on levels of disposable income available for discretionary spend within local communities and the visitor economy. This position is also expected to persist for the remainder of 2022/23 and throughout 2023/24.
- 3.12 It is also highlighted that a key component of the annual budget settlement is for ANGUSalve to provide the Council with a Business Plan for the forthcoming financial year. An initial version of the Business Plan was provided to the Council on 12 December 2022. The final version was shared with the Council via Board meeting papers on 10 February 2023 as well as by email on 15 February 2023. This version of the Business Plan was considered and approved by the ANGUSalve Board at their meeting on 17 February 2023 is included in **Annex 2**.

4. 2022/23 APPROVED BUDGET AND PROJECTED OUTTURN

- 4.1 ANGUSalve's approved revenue budget for 2022/23 is net expenditure of £0.308 million. This was a continuation of a change from previous budgets which started in 2021/22 because of the impacts being felt from COVID-19. Prior to 2021/22 budgets were set at a net income of £0.200 million to provide for a base level of contributions to the Investment Fund (formerly Renewal & Repair (R&R) Fund).
- 4.2 The move to a net expenditure budget reflected the challenges of recovering from the COVID-19 impacts, with income levels expected to recover much more slowly than expenditure levels would rise, particularly given the impact of current high inflation levels on costs. Overall, this is proving to be the case despite positive progress with bACTIVE and Learn to Swim membership numbers.
- 4.3 The 2022/23 revenue budget includes Management Fee income from Angus Council of £4.505 million. The level of services provided for that Management Fee have however had to be reduced (e.g. revised venue opening hours per report 364/22) to manage costs given the level of income from fees and charges continues to be lower than pre-pandemic levels.
- 4.4 Uplifts to the Management Fee during 2022/23 have been made to consolidate the 2021/22 pay award (£0.252 million), to provide for staff increments (£0.079 million) and to provide for the 2022/23 pay award (£0.558 million). These adjustments are reflected in the figures detailed above and, in the table, below.

4.5 The latest outturn position for ANGUSalive is based on actual income received / expenditure incurred up to 31 December 2022 and projects a year end net income of circa £0.267 million. A high-level budget summary along with a high-level projected year-end position is shown in the following table.

2022/23	Budget £ million	Projected Outturn £ million	Projected Variance £ million
Income			
• Management Fee	4.505	4.505	0.000
• All Other Income	4.065	4.022	(0.043)
Total Gross Income	8.570	8.527	(0.043)
Gross Expenditure	8.878	8.260	0.618
Net (Expenditure) / Income	(0.308)	0.267	0.575

In respect of the above table, the following should be noted:

- The budgets for most fees and charges income elements were set at 70% of pre-COVID levels, however only bACTIVE membership and Learn to Swim membership income is achieving that level.
- Exceptional expenditure budget adjustments were also made to help mitigate the ongoing impact of COVID on the income position. This was mainly the inclusion of a one-off reduction in the staffing budget of £0.633 million, although several other cost saving adjustments were also made wherever possible. A number of service reviews have been initiated to deliver the £285k management fee saving required in 2022/23 on a recurring basis once these conclude in early 2023/24 (see also paragraph 7.3).
- Exceptional income budget adjustments were also made on a one-off basis to recognise the rental charge receipts from NHS Tayside for continued use of venues as vaccination centres in 2022/23.
- These exceptional adjustments were however only possible with the continued agreement of the Council to the interim changes to the Service Agreement (i.e., reduced levels of service availability). These changes were only in place on a temporary basis until the future position was agreed on an ongoing basis by members at the Council meeting on 3 November 2022 (report 364/22 refers). Some of these changes will however only commence upon conclusion of associated service review consultation periods with employees – which is likely to be around July 2023.
- In addition to the budget setting adjustments, ongoing proactive management of the staffing position along with robust and careful control of all other expenditure elements has allowed ANGUSalive to fully offset the overall income shortfall in the current financial year.
- Based on the projected outturn position and subject to Board of Director approval, a contribution to the Investment Fund would be made this year.
- ANGUSalive faces a challenging future financially and it will be difficult to maintain a net income position moving into 2023/24 for the reasons outlined at section 8 below.

4.6 At this stage, it is not intended to drawdown the £0.265 million lost income funding received from the Scottish Government for ANGUSalive (see also paragraph 6.6 below) and held in Angus Council's reserves given the currently projected year-end position. Should the ultimate year-end outcome be a net expenditure position then this intention would be revisited.

4.7 Notwithstanding the challenges continuing to be faced in 2022/23 and the challenges predicted for future financial years, the achievement of future net income positions will continue to be a vital goal for 2 main reasons:

1. to maintain a sufficient level of unrestricted reserves as recommended by the Office of the Scottish Charity Regulator (OSCR) – the policy level determined by the ANGUSalive Board at its development day on 22 October 2021, is £1.6 million which is approximately 3 months of staff costs; and
2. to allow contributions to be made into the Investment Fund for investment in the Council assets occupied and utilised by ANGUSalive.

Maintaining and growing the ANGUSalive customer base is essential to the financial position of ANGUSalive. Regular equipment and technology refresh / replacement is essential to that maintenance and growth of the customer base, facility usage and business operations through:

- Ensuring an attractive offering for customers by providing up to date and fit for purpose equipment; and
- Ensuring IT equipment and systems provide continuity of service as well as improvements in the

customer and employee experience by enabling the organisation to keep up to date with changes in technology.

4.8 It can be noted that ANGUSalve Group reserves on 31 March 2022 were:

ANGUSalve Group Reserves	31 Mar 2022 Actual
	£ million
Restricted Reserves	0.225
Designated Funds – Investment Fund (formerly R&R fund)	1.409
Designated Funds – Health & Wellbeing Partner Project Match Funding	0.125
Unrestricted Reserves	1.667
Total Reserves (Excluding Pension Reserve)	3.426

4.9 Prior to the 2020/21 financial year, Investment Fund resources were held by the Council as Renewal & Repair (R&R) Fund resources. Following approval of the ANGUSalve Board on 16 April 2021, resources for investment purposes have been held as designated funds on the ANGUSalve balance sheet. This is an approach that the Board were keen to adopt to strengthen the ANGUSalve balance sheet by offsetting somewhat the significant Pension Fund liability and to assist with going concern cash flow assessments.

4.10 Of the reserves detailed above, the Restricted Reserves are not freely available for use and the designated funds have been set aside to fund specific investment plans. Therefore, only the Unrestricted Reserves are available on a contingency basis unless a decision to release funds from the Investment Fund was made. As noted at paragraph 4.7 above, these reserves are required to be held to address the requirement of OSCR for the charity to hold a reasonable level of reserves.

5. IMPACT OF COVID-19

5.1 Reports have been presented regularly to Council meetings since September 2020 (most recently on 3 November 2022 (report 364/22 refers) providing members with information regarding ANGUSalve in light of the impacts of COVID-19 and the need to transform the business model via the Transformation Programme agreed by members. The issues highlighted and information contained therein remain relevant to consideration of this report and the setting of the ANGUSalve Management Fee for 2023/24.

5.2 These reports have detailed significant impacts on ANGUSalve operations and activities but have crucially also highlighted some significant risks regarding the way forward:

- The most significant risk at this time is that income generation has not recovered at the rate expected, with membership income at around 70% of pre-COVID levels and all other income elements averaging around 60% of pre-COVID levels.
- A combination of factors are impacting recovery, these include changes in post pandemic customer behaviour and the wider marketplace as well as a reduction in levels of disposable income available for discretionary spend on culture, sport and leisure activities and events.

5.3 By adopting a prudent and cautious approach, ANGUSalve has however achieved the relatively positive financial position currently indicated in section 4 above. This has been achieved without the need to access the Council support package measures available to the charity during 2022/23, however it remains the expectation of the ANGUSalve Board and senior leadership that 2023/24 will continue to present an increased operational and financial challenge – particularly around recovery of income levels and proposed reductions in the Management Fee. This expectation is shared across the sector in Scotland and is not unique to Angus.

5.4 To maintain ANGUSalve as a sustainable organisation (and crucially to maintain the going concern assessment that allows them to trade legally), it is expected that the continued backing and availability if required of financial support from the Council will be required throughout 2023/24 as noted below.

6. ANGUS COUNCIL SUPPORT MEASURES

6.1 Report 312/22 presented to Council on 8 September 2022 approved that several support measures be extended to 31 March 2024 to ensure that the ANGUSalve 2021/22 accounts external audit process could successfully conclude on the question of ANGUSalve being a going concern. This assessment looked at a 12-month period from the date of signing the accounts. The Council support measures for 2022/23 and 2023/24 were thus central to that assessment.

6.2 An assessment of going concern will again be carried out as part of the closure and audit of the ANGUSalve 2022/23 final accounts. This assessment will again cover a 12-month period from the date of signing the accounts. This is expected to broadly cover October 2023 to September 2024 inclusive.

Several factors will play a part in that assessment. The Council support measures already agreed by members are a critical component of that assessment as they are available during the first 6 months of the assessment period.

Members are accordingly asked to note the following overview on the package of support measures.

6.3 2020/21 budget savings set aside

The £458,000 budget saving delivered from the 2020/21 ANGUSalve Management Fee, continues to be set aside as part of the overall Council budget position for 2023/24. This would be used to top up the 2023/24 Management Fee if required. The Director of Finance has delegated authority to implement this measure should the need arise and to ensure it can be implemented quickly. Should it be necessary to draw on this support measure, members would though be updated at the earliest opportunity. This approval covers the period to 31 March 2024.

6.4 Flexibility on the timing of Management Fee payments

The Director of Finance has delegated authority to alter the normal quarterly schedule of Management Fee payments, where this is required to support ANGUSalve's cashflow requirements. This approval covers the period to 31 March 2024.

6.5 Loss of income funding

This relates to specific support for loss of income provided by the Scottish Government as part their COVID-19 support measures. The ANGUSalve element of the Council's allocation of this support is £0.265 million and this is set aside in the Council's Reserves for ANGUSalve to draw on when required.

This would be the first support measure to be drawn on and the Director of Finance has delegated authority to pay this support. As indicated at paragraph 4.6, ANGUSalve do not currently intend to drawdown this support this financial year given the currently projected outturn for the year, provided the assumptions around specific income elements which are critical to the projected position come to fruition. This approval is not time bound.

6.6 Service Agreement/ Specification

ANGUSalve's recovery plans during 2022/23 have continued to be affected by the impact of the financial challenge faced due to the pandemic and are now also being adversely affected by inflation. During the recovery period, ANGUSalve have been unable to meet the full scope of the Service Agreement and have required flexibility to make interim operational changes while still being in receipt of the full Management Fee in order to help address the financial challenge.

Report 364/22 considered by Council at its meeting on 3 November 2022, provided a new baseline position for ANGUSalve to progress its operations. That report highlighted that the ongoing development and delivery of ANGUSalve's Transformation Programme proposals would be an intrinsic element of ANGUSalve's annual Business Plan which is to be submitted to the Council each year. The Business Plan covering 2023/24 to 2025/26 is included in Annex 2.

A full update of the Service Agreement is currently being undertaken to reflect the changes agreed in relation to ANGUSalve's Transformation Programme to date, along with the proposals included in the Business Plan for 2023/24.

It is also planned that in future years, ANGUSalve's annual Business Plan process, aligned with the Council budget setting process, will provide the principal mechanism for Council consideration/ approval of proposed changes to the Service Agreement, albeit there may be exceptions to consider from time to time.

This approach will support the ANGUSalve Board to undertake its independent leadership role of developing the organisation in a way that provides autonomy for operational decision making and business planning, while being dovetailed with the Council's strategic planning and budget setting process.

7. DETERMINING THE 2023/24 MANAGEMENT FEE AND INDICATIONS FOR 2024/25 & 2025/26

7.1 The level of the Management Fee is subject to discussion between Angus Council and the ANGUSalve Board. Previous years' have seen savings targets applied in each year, which ANGUSalve have always delivered on time and in full.

7.2 To date £1.948m of management fee savings have already been achieved by ANGUSalve from 2015/16

to 2021/22 i.e., 32.8% savings in a 7-year period. For an organisation whose expenditure budgets are dominated by employee costs (c. 80%) this is a significant achievement. This figure excludes savings realised by Angus Council in setting up the charity and excludes savings in Non-Domestic Rates realised over the same period – which total £7.9 million.

- 7.3 The revised £285k (previously £250k) saving requirement in 2022/23 has been achieved on a one-off basis in year but cannot be delivered on a recurring basis for future years until ongoing service reviews conclude through the Managing Workforce Change process.
- 7.4 The budget proposals being presented today once again include, as part of the Council's Change Programme, indications of Management Fee savings requirements in each of the next 3 financial years and these are summarised below. It should be noted this includes an increase in the previous target saving requirement for 2023/24 from £210k to £500k as well as an ask for a further £0.500 million savings in the new year 3 (2025/26). This reflects the financial challenges which have grown significantly during 2022 due to inflation and which were reported to Council via the Medium-Term Budget Strategy (MTBS). Both these updates were formally communicated to ANGUSalve when the papers for the ANGUSalve Finance and Audit Sub Committee were distributed on 27 January 2023.

Indicative Savings Requirements	£ million
2023/24	0.500
2024/25	0.500
2025/26	0.500
Total Indicative Savings Requirement (3 years)	1.500

- 7.5 The £500,000 for 2023/24 has been utilised within the calculation of the proposed 2023/24 Management Fee at paragraph 7.6 below.

2023/24 Proposed Management Fee and 2024/25 & 2025/26 Indicative Management Fees

- 7.6 Based on the above, the proposed budget settlement (Management Fee payable) for ANGUSalve for 2023/24 and the indicative Management Fee for 2024/25 and 2025/26 would be as follows:

	2023/24 £ million	2024/25 £ million	2025/26 £ million
Base Management Fee (2022/23 level)	4.505		
Indicative future base management fees		4.322	3.981
Add: Staff costs uplifts (estimates)	0.317	0.159	0.159
Less: Saving requirements (per change programme)	(0.500)	(0.500)	(0.500)
Indicative Management Fees (estimates)	4.322	3.981	3.640
Net Management Fee Reduction (estimates)	0.183	0.341	0.341

Note: The staff cost uplift estimates assume potential pay awards in each year across all staff groups, averaging 4%, 2% and 2% respectively in line with the assumptions elsewhere in the Council's budget.

- 7.7 The above position represents cash reductions in each of the 3 years, totalling £0.865 million over the period. Whilst this is the net cash movement for ANGUSalve, the reality is that with the staff cost uplift simply mirroring the equivalent rise in staff costs incurred, a real saving of £1.500 million in total (£0.500 million in each of the 3 years) must still be made for ANGUSalve to balance their budget. This represents a 33% saving over 3 years which will be a significant challenge to deliver in addition to the 33% already delivered in the initial 6-year period of ANGUSalve.
- 7.8 It should also be noted that ANGUSalve's Business Plan covering 2023/24 to 2025/26 is currently progressing based on the £0.210 million saving requirement contained in the currently approved Change Programme. This saving requirement was first contained in Report 74/20 and last confirmed as part of Report 364/22 to Council on 3 November 2022. As the £0.290 million increase to a requirement for a £0.500 million saving in the next financial year has only been established over the past few months following issue of the MTBS and confirmed in this report, this will be extremely challenging to deliver and if approved would have to be on an at-risk basis. That risk is however considered to be manageable with the Council ongoing support measures and ANGUSalve's own reserves mitigating this risk.

8. CHALLENGES AHEAD

- 8.1 Whilst the delivery of savings is required to assist with the Council's overall financial position and delivery of a balanced budget, the levels of savings indicated over the next 3 years will be extremely challenging to achieve and cannot be delivered along with a return to delivery of the full original service specification agreed by the Council when ANGUSalve was established in December 2015. As noted earlier, the process to update the Services Agreement is in progress.

8.2 In this regard, members are asked to note the following:

- Income levels are projected to continue to be slow to recover – indeed although some elements may recover better than others (e.g., membership levels), overall, they may never return fully to pre-COVID-19 levels. Forward planning assumptions have been agreed which aim to return to 90% of pre-COVID-19 income levels over the next 2 years, targeting a 10% rise each year. This equates to targeting an 80% income level in 2023/24 and 90% in 2024/25.
- Even without the Management Fee reductions, ANGUSalve would face a financial challenge from the ongoing reduced income levels – with the Management Fee reductions, the challenge is significantly increased.
- The scale of the challenge will inevitably require cuts to the services provided in order to be financially sustainable within the revised funding level.
- With staff costs comprising some 80% of ANGUSalve costs, such cuts to services will inevitably impact staffing levels.
- Additionally, reductions in management fee and increasing levels of income generated both have a negative impact on the ability of ANGUSalve to recover VAT on their business costs – this means that a consequential additional cost results which effectively increases the savings that need to be made to accommodate that reduced VAT recovery.
- It's extremely likely that ANGUSalve will have to set a further net expenditure budget for 2023/24.
- ANGUSalve will thus be reliant on the support measures per section 6 of this report to maintain their going concern position and to allow them to continue to trade legally.
- Ongoing interim changes to the Service Agreement and service specification may be required throughout 2023/24 to deliver services within the finances available.
- A number of these changes may need to become permanent and further permanent changes will be required for ANGUSalve to remain a viable organisation which is sustainable over the longer term. Changes will come forward as proposals via the Transformation Project in due course and an overview of those currently proposed are contained within the ANGUSalve Business Plan
- The Transformation Programme will not just focus on cost savings but will also focus on opportunities to increase income generation to address the impact of future Management Fee reductions as sustainably as possible.
- Further reports to Council or appropriate Committees will be provided for any proposed interim or permanent changes to the Service Agreement.

9. 2023/24 REVIEW OF CHARGES

- 9.1 As noted earlier in this report, whilst it is for ANGUSalve to prepare and consider the levels of fees and charges with respect to their business operations, the Service Agreement with the Council stipulates that it is for the Council to approve any such proposals.
- 9.2 To this end, the Finance & Audit Sub-Committee of ANGUSalve considered and approved a report by the ANGUSalve Chief Executive at its meeting of 3 February 2023 which set out detailed proposals for the charges to be levied by ANGUSalve in the 2023/24 financial year.
- 9.3 The report to that Sub-Committee is attached as **Annex 1** to this report.
- 9.4 As required by the Service Agreement, Members are now asked to approve the charges proposals attached.

10. FINANCIAL IMPLICATIONS

- 10.1 There are no immediate financial implications arising from the recommendations of this report.
- 10.2 The Management Fee proposals outlined in this report are subject of approval through other reports on the agenda of this meeting and have been reflected in the net expenditure summary and Council Tax calculation. Approval of the Management Fee proposal will however allow ANGUSalve to finalise their budgets and business planning towards continued recovery during 2023/24 and beyond.
- 10.3 The proposed Management Fee reductions will require changes (as per Report 364/22 and the 2023/24 to 2025/26 Business Plan) to allow ANGUSalve to be financially sustainable within the revised funding envelope indicated at paragraph 7.6 above. Where staffing reductions are required as part of these changes, every effort will be made to deliver these through natural staff turnover.
- 10.4 It is however likely that to fully deliver on the scale of the changes that will be necessary, at least some staff reductions will be required via early retirement or voluntary redundancy (ER/VR) and the Council and ANGUSalve will need to work together to implement a shared funding approach to any Early Retirement / Voluntary Redundancy (ER/VR) costs.

- 10.5 This shared approach would be in line with that adopted previously and would recognise that many staff were originally part of the Council prior to transfer to ANGUSalve and would ensure that ER/VR costs would not of themselves jeopardise the financial sustainability of ANGUSalve. The full implications for both the Council and ANGUSalve would be set out as part of future reports but are likely to require a call on ANGUSalve overall reserves to fund their share.
- 10.6 The financial implications from approval of the review of charges sit directly with ANGUSalve rather than the Council.

11. EQUALITY IMPACT ASSESSMENT

- 11.1 An Equality Impact Assessment has been completed for this report – see Annex 3.

12. CONSULTATION

- 12.1 The Chief Executive Officer of ANGUSalve has been consulted in the preparation of this report. ANGUSalve have also provided the information which has been included in the Annexes and the EIA for this report.

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NOTE: No background papers, as defined by Section 50D of the Local Government (Scotland) Act 1973 (other than any containing confidential or exempt information) were relied on to any material extent in preparing the above report.

List of Annexes:

- Annex 1: Charging and Pricing Structure Review report to the ANGUSalve Finance & Audit Sub-Committee
Annex 2: ANGUSalve Business Plan for 2023/24 to 2025/26
Annex 3: Equality Impact Assessment