

Appendix A - Angus Council Service Concessions - Financial Implications of Accounting Policy Change

Year	Financial Year	A92			Arbroath Schools			Forfar / Carnoustie Schools			Forfar Community Campus			Totals			
		Current Repayment £000	Revised Repayment £000	(Saving) / Cost £000	Current Repayment £000	Revised Repayment £000	(Saving) / Cost £000	Current Repayment £000	Revised Repayment £000	(Saving) / Cost £000	Current Repayment £000	Revised Repayment £000	(Saving) / Cost £000	Total Current Repayments £000	Total Revised Repayment £000	Total (Saving) / Cost £000	Total NPV £000
0	pre 2022/23	17,763	8,238	(9,526)	1,084	261	(823)	8,380	2,088	(6,291)	4,123	641	(3,483)	31,350	11,227	(20,123)	(20,123)
1	2022/23	1,614	845	(769)	430	75	(355)	999	242	(757)	994	133	(861)	4,037	1,295	(2,742)	(2,714)
2	2023/24	1,711	905	(806)	440	79	(361)	1,095	261	(835)	1,053	142	(911)	4,299	1,386	(2,913)	(2,787)
3	2024/25	1,546	968	(578)	470	83	(387)	1,371	281	(1,090)	907	152	(755)	4,294	1,484	(2,810)	(2,606)
4	2025/26	1,623	1,036	(587)	494	88	(406)	1,500	303	(1,197)	962	162	(800)	4,579	1,589	(2,990)	(2,689)
5	2026/27	2,427	1,109	(1,318)	510	93	(418)	1,599	327	(1,272)	1,021	173	(848)	5,557	1,702	(3,856)	(3,359)
6	2027/28	2,598	1,187	(1,411)	468	98	(370)	1,746	353	(1,393)	1,059	185	(874)	5,870	1,822	(4,048)	(3,411)
7	2028/29	2,780	1,270	(1,510)	493	103	(390)	1,905	381	(1,524)	1,103	197	(906)	6,282	1,951	(4,331)	(3,524)
8	2029/30	2,976	1,359	(1,616)	510	109	(401)	1,835	410	(1,425)	1,167	210	(956)	6,487	2,089	(4,398)	(3,469)
9	2030/31	3,185	1,455	(1,730)	489	115	(374)	2,003	443	(1,560)	1,245	225	(1,021)	6,921	2,237	(4,684)	(3,420)
10	2031/32	3,408	1,557	(1,851)	625	121	(503)	2,183	477	(1,705)	1,326	240	(1,086)	7,542	2,395	(5,146)	(3,630)
11	2032/33	3,648	1,666	(1,982)	676	128	(548)	2,546	515	(2,031)	1,415	256	(1,159)	8,284	2,565	(5,719)	(3,899)
12	2033/34	3,904	1,783	(2,121)	644	135	(508)	2,769	555	(2,214)	1,519	273	(1,246)	8,836	2,747	(6,089)	(4,010)
13	2034/35	3,196	1,909	(1,287)	718	143	(575)	3,010	599	(2,411)	1,621	292	(1,329)	8,544	2,942	(5,602)	(3,561)
14	2035/36	1,163	2,043	880	738	151	(587)	3,272	646	(2,626)	1,704	311	(1,393)	6,877	3,151	(3,726)	(2,280)
15	2036/37		2,186	2,186	775	159	(616)	3,716	697	(3,019)	1,818	332	(1,486)	6,309	3,374	(2,935)	(1,729)
16	2037/38		2,340	2,340	730	168	(562)	2,480	751	(1,729)	1,922	354	(1,568)	5,133	3,614	(1,519)	(852)
17	2038/39		2,504	2,504	666	177	(489)		810	810	2,047	378	(1,669)	2,713	3,870	1,157	670
18	2039/40		2,680	2,680	790	187	(603)		874	874	2,184	404	(1,780)	2,974	4,145	1,171	657
19	2040/41		2,868	2,868	833	198	(635)		943	943	2,330	431	(1,899)	3,162	4,440	1,277	692
20	2041/42		3,070	3,070	877	209	(668)		1,017	1,017	1,997	460	(1,537)	2,874	4,755	1,881	975
21	2042/43		3,285	3,285	934	220	(713)		1,097	1,097		491	491	934	5,093	4,159	2,051
22	2043/44		3,516	3,516	721	233	(488)		1,183	1,183		524	524	721	5,455	4,735	2,254
23	2044/45		3,763	3,763		246	246		1,276	1,276		560	560		5,844	5,844	2,683
24	2045/46					259	259		1,376	1,376		597	597		2,232	2,232	1,014
25	2046/47					274	274		1,484	1,484		637	637		2,395	2,395	1,051
26	2047/48					289	289		1,600	1,600		680	680		2,570	2,570	1,090
27	2048/49					305	305		1,726	1,726		726	726		2,757	2,757	1,131
28	2049/50					322	322		1,862	1,862		775	775		2,959	2,959	1,173
29	2050/51					340	340		2,008	2,008		827	827		3,175	3,175	1,217
30	2051/52					359	359		2,165	2,165		883	883		3,407	3,407	1,263
31	2052/53					379	379		2,335	2,335		943	943		3,657	3,657	1,310
32	2053/54					400	400		2,519	2,519		1,006	1,006		3,925	3,925	1,359
33	2054/55					422	422		2,717	2,717		1,074	1,074		4,213	4,213	1,354
34	2055/56					446	446		2,930	2,930		1,146	1,146		4,522	4,522	1,404
35	2056/57					471	471		3,160	3,160		1,223	1,223		4,854	4,854	1,456
36	2057/58					497	497					1,306	1,306		1,803	1,803	522
37	2058/59					524	524					1,394	1,394		1,918	1,918	537
38	2059/60					554	554					1,488	1,488		2,041	2,041	552
39	2060/61					584	584					1,588	1,588		2,172	2,172	568
40	2061/62					617	617					1,695	1,695		2,312	2,312	584
41	2062/63					651	651					1,809	1,809		2,460	2,460	600
42	2063/64					688	688					1,931	1,931		2,619	2,619	617
43	2064/65					726	726					2,061	2,061		2,787	2,787	635
44	2065/66					766	766					2,200	2,200		2,966	2,966	653
45	2066/67					809	809								809	809	172
46	2067/68					854	854								854	854	175
47	2068/69																
48	2069/70																
49	2070/71																
50	2071/72																
Totals		53,540	53,540	Zero	15,112	15,112	Zero	42,409	42,409	Zero	33,517	33,517	Zero	144,579	144,579	Zero	(38,458)