

STATEMENT OF ACCOUNTS 2000/2001

Final copy which went to Aberdeenshire Council on 22
November 2001. Signed Audit page used and adjusted to
suit.

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CONVENER'S FOREWORD TO 2000-01 ANNUAL REPORT

The new millennium dawned with hopes of better times to come but unfortunately it did not herald any improvement in the economic fortunes of Aberdeenshire Council.

Indeed, the 2000-01 financial year proved to be the most traumatic in a succession of difficult years since the inception of the Council in 1996. We were forced to reduce expenditure by £12.6 million, bringing the total reduction in our spending since 1996 to no less than £57 million.

Cuts of this magnitude cannot be implemented without causing real damage to services which the public have come to expect and appreciate. The cuts we were obliged to impose across the board were greeted with understandable dismay in many quarters.

It is little wonder that service cuts, accompanied by an increase in Council tax, leave the public perplexed as to why they have to pay more for less. It is hardly surprising blame is laid at the Council's door when it should properly be directed to national level.

Since 1996-97 local government's share of the public services budget in Scotland has been reduced from 40.1% to 36.5%. In real terms this represents a decrease of just under 8% for local government in comparison to the total public services budget which has remained virtually unchanged over this period.

In addition, Aberdeenshire has been disadvantaged in the distribution of Government grants. Our figure per head of population is the lowest for any of Scotland's rural councils at 13% below the Scottish average

During the year the Scottish Executive announced they would give Councils firm grant allocations for the next three years rather than annually to assist forward planning and Government spending guidelines would be discontinued. While this is a step in the right direction, it will not, unfortunately, mean Aberdeenshire's council services will escape further cuts in the coming years.

On the positive side, Aberdeenshire Council can point to notable achievements and successes in 2000-01. These included:

- ◆ A creditable showing in a survey conducted by the independent agency Audit Scotland. Judged on 41 performance indicators, only three councils surpassed Aberdeenshire's performance and in five categories Aberdeenshire came out best in Scotland.
- ◆ Aberdeenshire became the first Scottish local authority to adopt a comprehensive waste management strategy with the prime focus on waste reduction at source as even more important than recycling.
- ◆ Two Council recycling projects involving people with a range of disabilities - Can-Do Community Recycling at Fraserburgh and the Banff Environmental Action Team (BEAT) – were recognised in the Convention of Scottish Local Authorities (COSLA) Awards 2000 for outstanding quality in service to the public.
- ◆ The Bennachie Centre at Chapel of Garioch was one of 13 environmental projects in Scotland to gain a Tidy Britain Millennium Marque for its outstanding interpretation of social and natural history in the area.
- ◆ The Council won a Scotland's Health at Work award in recognition of a series of initiatives to encourage employees to become fitter and healthier.

CONVENER'S FOREWORD TO 2000-01 ANNUAL REPORT

- ◆ A major commitment of resources was pledged to improve health and safety across the Council's operations with £7 million being invested over a five year period.
- ◆ The Council as a landlord was given a vote of confidence by council house tenants who opted to remain under council control rather than transferring ownership to a non-profit organisation such as a housing association. Their decision was taken in the knowledge that above-inflation rents rises would be necessary over the next 30 years to maintain our 16,000 council houses in a good state of repair.
- ◆ Aberdeenshire's first park-and-ride service was inaugurated at Ellon; plans were approved for a new 900-pupil secondary school at Oldmeldrum; and the Princess Royal officially opened an innovative £1.8 million development at Dalvenie Gardens, Banchory, providing very sheltered housing together with a resource centre for the elderly.
- ◆ Aberdeenshire achieved the national target set in 1989 for a one-third reduction in the number of fatalities and serious injuries in road accidents by 2000 and set about planning for the new target of a 40% reduction by 2100. Despite the creditable reduction in accidents, 185 people, including seven children, were killed or seriously injured on Aberdeenshire roads during the year.
- ◆ With the active involvement of other public sector organisations, Aberdeenshire's first community plan and first community safety strategy were launched with the aim of making the area a better and safer place to live and work.

On the economic front, 2000-01 was another difficult year with no shortage of problems for the traditional industries of farming and fishing. Hard on the heels of the BSE crisis, came an outbreak of foot and mouth disease. Although Aberdeenshire escaped local outbreaks of the disease, there was no escaping the effects on trade.

During the year I was appointed to chair the North-east Fisheries Development Partnership which brings together representatives of all sectors of the industry ashore and afloat and Councillors from the three North-east authorities, and I look forward to playing a part in supporting the local industry.

A review of the European Union's economic aid programme resulted in assisted areas of Aberdeenshire being downgraded although they retain transitional assistance meantime.

Peterhead suffered a setback when the Ministry of Defence announced the run down of RAF Buchan as an air surveillance reporting centre by November, 2004 with the loss of around £10 million a year to the local economy and the announcement of a review of Scottish prisons raised fears for the future of HM Prison, Peterhead.

On a personal note, I was greatly honoured to be invited to dinner with HM The Queen at Balmoral Castle during her annual visit to Royal Deeside and was impressed by her knowledge of, and interest in local affairs. Aberdeenshire Council, take note!

**Councillor Raymond G. Bisset O.B.E.
Convener, Aberdeenshire Council**

EXPLANATORY FOREWORD BY THE DIRECTOR OF FINANCE

INTRODUCTION

The purpose of the Annual Statement of Accounts is to demonstrate proper stewardship of the Council's financial affairs. The Statement has been prepared in accordance with the Code of Practice on Local Authority Accounting issued by the Chartered Institute of Public Finance and Accountancy (CIPFA) and the Local Authority (Scotland) Accounts Advisory Committee (LASAAC).

This foreword provides an explanation of the Statement of Accounts and of the most significant matters reported in the Accounts, together with a summary of the financial out-turn for the year ended 31 March 2001.

FINANCIAL STATEMENTS

1. Consolidated Revenue Account

Provides a summary of expenditure and income for the year ended 31 March 2001 on the services which the Council provides and demonstrates how the net cost has been financed from central government grants, income and from local taxpayers. This statement excludes Trust Funds and Common Good Funds which are disclosed separately elsewhere.

2. Housing Revenue Account

Reflects the statutory requirement to account separately for Local Authority direct housing provision. The account shows the major elements of housing revenue expenditure and how these are met by rents and other income.

3. Direct Labour & Direct Service Organisation Summary Revenue & Appropriation Accounts

Summarises the expenditure and income of Aberdeenshire Council's Commercial Operations, along with details of the surplus or deficit made. The Commercial Operations fall into nine sections: three under direct labour – Highways, Trunk Roads and Building Maintenance; and six under direct services - Vehicle Maintenance, Grounds Maintenance, Building Cleaning, Refuse Collection, Street Cleansing and Catering. A separate and more detailed Annual Report for Direct Labour and Direct Services Organisations has been produced and is available for public scrutiny.

4. Council Tax & Non Domestic Rate Income Accounts

Provides details of net income raised from Council Tax and Non-Domestic Rates.

5. Consolidated Balance Sheet

This statement brings together all the Assets and Liabilities in the Council's Accounts at 31 March 2001 with the exception of Trust Funds and Common Good Funds, which are disclosed separately and the Superannuation Fund which is managed by Aberdeen City Council.

6. Statement of Total Movements on Reserves

Brings together all the recognised gains and losses of the Authority during the period and defines those which have and have not been recognised in the Consolidated Revenue Account.

7. Cash Flow Statement

Provides the details of cash movements arising from both capital and revenue transactions for the financial year.

8. Notes to the Summary Revenue Account & Consolidated Balance Sheet

These notes provide supplementary information on various financial transactions which are not separately detailed in the statements.

9. Trust Funds and Common Good Funds

Provides a summary of the income and expenditure during the year together with a summary of the balances.

FINANCIAL OUT-TURN 2000/2001

1. Revenue Expenditure

In 2000/2001 Aberdeenshire Council approved a revenue budget of £265.359 million, which was financed by Revenue Support Grant of £125.353 million and Council Tax and Non Domestic Rate income of £140.006 million. In order to meet this expenditure, the Council set a Council Tax of £777 at Band D.

For all services, expenditure was £1.650 million less than budget. This was accompanied by a reduction in income of £0.813 million giving a net underspend of £0.837 million.

The table overleaf gives a summary of the revised budget and actual expenditure for Services which comprise the Council's Committee Structure.

EXPLANATORY FOREWORD BY THE DIRECTOR OF FINANCE

	Revised Budget 2000/2001 £'000	Actual 2000/2001 £'000	Variance 2000/2001 £'000	Variance 2000/2001 %
Aberdeenshire Council Committees				
Education & Recreation	152,302	153,530	1,228	0.8%
Infrastructure	50,156	49,833	(323)	(0.6%)
Policy & Resources	5,858	4,997	(861)	(14.7%)
Social Work & Non-HRA Housing	45,962	45,632	(330)	(0.7%)
Joint Boards	19,330	19,330	-	-
Housing Revenue Account (HRA) Surplus	(2,355)	(3,634)	(1,279)	(54.3%)
Exceptional Costs	-	231	231	-
Corporate Management	5,613	5,631	18	0.3%
NET COST OF SERVICES	276,866	275,550	(1,316)	
Surplus from Trading Operations:	(89)	(281)	(192)	(215.7%)
Net Surplus from DSOs/DLOs	(875)	(1,091)	(216)	(24.7%)
Interest on Revenue Balances	(1,200)	(1,126)	74	6.2%
Transfer from Asset Management Revenue Account	(11,533)	(12,945)	(1,412)	(12.2%)
NET OPERATING EXPENDITURE	263,169	260,107	(3,062)	
Appropriation Account				
Contribution to Capital Financing Reserve	6,231	5,497	(734)	(11.8%)
Contribution from other specific Reserves	(1,023)	(981)	42	4.1%
Contribution from HRA Balance	(3,018)	(914)	2,104	69.7%
AMOUNT TO BE MET FROM GOVERNMENT				
GRANTS & LOCAL TAXPAYERS	265,359	263,709	(1,650)	
Sources of Finance				
Revenue Support Grant	(125,353)	(125,397)	(44)	-
Council Tax (including Community Charges)	(66,529)	(65,824)	705	1.1%
Non Domestic Rates	(73,477)	(73,325)	152	0.2%
TOTAL INCOME	(265,359)	(264,546)	813	
(SURPLUS) FOR THE YEAR	0	(837)	(837)	

EXPLANATORY FOREWORD BY THE DIRECTOR OF FINANCE

2. Housing Revenue Account (HRA)

The revised HRA budget for 2000/2001 had approved expenditure of £28.317 million and income of £30.672 million, giving a net operating surplus of £2.355 million. Actual operating expenditure totalled £27.255 million, with income of £30.889 million, giving a net operating surplus of £3.634 million. A contribution of £4.548 million was made from the HRA to the Capital Financing Reserve to meet capital expenditure. £3.634 million of this contribution was met from the operating surplus and £0.914 million from the HRA balance.

3. Direct Service and Direct Labour Organisations

Commercial Services activities returned a surplus of £1.091 million for this financial year. All activities "defined" under the Local Government Planning & Land Act 1980 and the Local Government Act 1988 achieved their statutory requirement to break even, with the exception of Building Cleaning.

4. Capital Expenditure

Aberdeenshire Council's capital expenditure must be contained within the annual limits set down by the Scottish Executive. This is commonly known as capital consent. The Council can, however, enhance its consent by the amount of capital receipts generated from the sale or lease of capital assets and, in addition, is allowed to exceed enhanced consent by a margin of 5% subject to any over-spending being deducted from the following year's consent.

Total capital expenditure in 2000/2001 was £32.860 million, which was spent on Infrastructure improvements of £7.167 million, £3.145 million on Education programmes and £13.955 million on HRA Housing. The remaining balance of £8.593 million was spent on various other capital projects and on services such as Social Work, Environmental Health, Planning and Development, General Fund Housing, etc.

The majority of costs were financed through borrowing (£11.489 million) with the remainder being funded from a combination of the proceeds from the sale of assets, grants and a contribution from the revenue account. To meet capital expenditure, the Council at 31 March 2001 has total borrowings of £326 million, the majority of which is borrowed from the Public Works Loan Board (PWLB).

ACKNOWLEDGEMENTS

The production of the Statement of Accounts is very much a team effort involving many staff from both my own and other services of the Council. I would like to take this opportunity to thank all those involved for their help and co-operation.

Charles Armstrong BA, CPFA, FCCA
Director of Finance
28 September 2001

STATEMENT OF ACCOUNTING POLICIES

The general policies adopted in compiling and presenting the Accounts are those recommended by the Code of Practice on Local Authority Accounting in Great Britain issued jointly by the Chartered Institute of Public Finance & Accountancy (CIPFA) and the Local Authority (Scotland) Accounts Advisory Committee (LASAAC). There are no significant departures from those recommendations.

1. Reserves and Provisions

These are used for smoothing expenditure over years with transfers being made from Revenue Accounts to the Funds, and expenditure being charged to the Funds.

From 1 April 1994, the introduction of the new system of capital accounting has required the establishment of new capital reserve accounts in the Consolidated Balance Sheet - the Fixed Asset Restatement Reserve and the Capital Financing Reserve. The Fixed Asset Restatement Reserve relates to the valuation of assets and the Capital Financing Reserve reflects the amounts set aside from revenue and capital receipts applied to finance capital expenditure together with amounts repaid to the loans fund and, as such, both reserves do not, therefore, represent funds available for use.

Provision is also made for known liabilities which can only be estimated. These liabilities relate to losses on debts and loans due to the Council at 31 March 2001.

Council Tax income is a property based tax which relates to the capital value of domestic properties, as determined by the Regional Assessor. All domestic properties appearing on the valuation list are liable for the tax with the exception of exempt properties. It has been assumed for Council Tax that there will be a loss on collection of 2% for financial year 2000/2001.

Income from the Community Charge, which was introduced in 1989/90 was based on the number of people on the Community Charge register. For 1992/93 and all prior years it has been assumed that the loss on collection is the amount of cash to be collected.

2. Fixed Assets

From 1 April 1994 a new method of accounting for capital expenditure has been introduced, in line with guidance to Local Authorities from the Chartered Institute of Public Finance and Accountancy. The principles of the new method of capital accounting are firstly that capital expenditure is held as a fixed asset, provided that it yields benefits to the Authority for more than one year. Service Revenue accounts are charged for the use of the asset based on its value.

Fixed assets are valued on the basis recommended by CIPFA and in accordance with the Statements of Asset Valuation Principles and Guidance Notes issued by The Royal Institution of Chartered Surveyors (RICS). Fixed assets are classified into groupings required by the 1996 Code of Practice on Local Authority Accounting. Assets have been valued on the following basis:

- Operational properties and other operational assets are included in the balance sheet at the lower of net current replacement cost and net realisable value;
- Non-operational assets, including investment properties and assets which are surplus to requirements, are included in the balance sheet at the lower of net current replacement cost and net realisable value. In the case of investment properties, this is normally open market value;
- infrastructure assets and community assets are included in the balance sheet at historical cost, net of depreciation.

The Revenue Accounts are charged with an amount equal to the depreciation charge plus a notional interest charge.

Depreciation is provided for on all fixed assets with a finite useful life (which can be determined at the time of acquisition or revaluation) according to the following policy:

- newly acquired assets are depreciated from the mid-point of the year, although assets under construction are not depreciated until they are brought into use;
- depreciation is calculated using the straight line method.

3. Deferred Charges

Deferred charges are payments which are capital expenditure but do not result in the creation of fixed assets. These include Housing Improvement and Repairs Grants and Capital Grants to outside bodies. Expenditure on deferred charges is written off in the year in which it is incurred.

4. Receipts from Sale of Fixed Assets

Receipts from the sale of fixed assets, and capital grants received/receivable during the year are shown in the Capital Account. Grants and contributions received towards the creation of fixed assets are credited to the Government Grants Deferred Account and released to the Consolidated Revenue Account over the life of the asset.

5. Grants

Grants and subsidies received have been credited to the appropriate accounts and accruals have been made for balances known to be receivable for the period to 31 March 2001. Grants payable have been accrued where Committee approval for payment has been obtained but the grants have not been paid over to applicants at 31 March 2001.

STATEMENT OF ACCOUNTING POLICIES

6. Interest Charges

Interest payable on external borrowings and interest income has been reflected on the appropriate account on an accruals basis.

7. Redemption of Debt

A Loans Fund is maintained under powers contained in the Local Government (Scotland) Act 1975. All loans raised by the Council are paid into the Fund and all advances to finance capital expenditure are made from the Fund except for capital projects financed directly from Revenue Accounts.

8. Leases, Covenants and Similar Schemes

All material current leases are classified as operating leases as defined by the Scottish Executive interpretation of the Statement of Standard Accounting Practice no. 21 (hereafter SSAP) and the annual rentals are charged to the appropriate service revenue account. The risks and rewards of ownership remain with the lessors along with the title of the goods.

9. Debtors and Creditors

The Accounts are adjusted to an accruals basis in accordance with the Code of Practice and SSAP no. 2. Accordingly, best estimates of amounts due or payable which relate to activities during the year are included whether or not cash has actually been received or paid in the year.

10. Stock and Work in Progress

Stock balances are primarily included at original cost. However, stocks in respect of roads and lighting stores are included at average cost. Nursery stocks are included at realisable market value.

11. Corporate & Democratic Core & Unapportionable Central Overheads

With the exception of costs which have been classified as Corporate and Democratic Core and Unapportionable Central Overheads (referred to as Corporate Management throughout this document) all other central administration expenses are allocated fully over user services. The definition of what is classified as Corporate Management has changed following the publication of "Accounting for Best Value" issued by CIPFA, which applies for Accounting Statements issued after 1 April 2000.

12. Pension Costs

The Superannuation Fund, administered by Aberdeen City Council, provides pension benefits for employees of Aberdeenshire Council (principally excluding teachers). The Council participates in two different schemes which meet the needs of employees in particular services. Both schemes provide members with defined benefits related to pay and service. These schemes are as follows:

Teachers:

This is an unfunded scheme administered by the Scottish Office. The pension cost charged to the accounts is the contribution rate set by the Scottish Office on the basis of a national fund.

Other Employees:

Other employees, subject to certain qualifying criteria, are eligible to join the Local Government Superannuation Scheme. The pension costs which are charged to the Council's accounts in respect of these employees are equal to the contributions paid to the funded pension scheme for these employees. Further costs arise in respect of certain pensions paid to retired employees on an unfunded basis.

The pension costs included in the accounts in respect of these schemes have been determined in accordance with relevant Government regulations. As a result, the Council does not comply with the accounting requirements of 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 which it would have been necessary to provide for in the accounts for the period under SSAP 24 are disclosed, where appropriate, by way of a note to the accounts.

13. Investments

Quoted investments of the Central Investment Fund operated for the charitable trusts are recorded at market values as at the year end.

CONSOLIDATED REVENUE ACCOUNT

The Consolidated Revenue Account reports the net cost for the year of the Council's services and demonstrates how the cost has been financed from government grants and income from local taxpayers.

It can be seen that the Revenue Support Grant, payable by the Scottish Executive, is the main source of Government grant. This grant covers all services other than those which receive specific grants. Such specific grants are included within the services' net revenue expenditure figures.

1999/2000 Net Expenditure £'000	Aberdeenshire Council Committees	Gross Expenditure 2000/2001 £'000	Income 2000/2001 £'000	Net Expenditure 2000/2001 £'000	Notes Ref
153,382	Education & Recreation	173,142	(19,612)	153,530	
51,204	Infrastructure	75,880	(26,047)	49,833	
5,389	Policy & Resources	37,087	(32,090)	4,997	
44,403	Social Work & Non-HRA Housing	61,930	(16,298)	45,632	
18,578	Joint Boards	19,330	-	19,330	1.1
(3,304)	Housing Revenue Account (HRA)	27,255	(30,889)	(3,634)	
1,863	Exceptional Costs	231	-	231	
4,275	Corporate Management	5,631	-	5,631	
275,790	NET COST OF SERVICES	400,486	(124,936)	275,550	
(487)	Surplus from Trading Operations:	10,627	(10,908)	(281)	1.2
(1,743)	Net Surplus from DSOs/DLOs	41,659	(42,750)	(1,091)	1.3
(1,490)	Interest on Revenue Balances	-	(1,126)	(1,126)	
(11,714)	Transfer from Asset Management Revenue Account	38,594	(51,539)	(12,945)	1.4
260,356	NET OPERATING EXPENDITURE	491,366	(231,259)	260,107	
	Appropriation Account				
3,312	Contribution to Capital Financing Reserve			5,497	
(1,438)	Contribution from other Reserves			(981)	
788	Contribution to/(from) HRA Balances			(914)	
	AMOUNT TO BE MET FROM GOVERNMENT				
263,018	GRANTS & LOCAL TAXPAYERS			263,709	
	Sources of Finance				
(133,111)	Revenue Support Grant			(125,397)	
(60,057)	Council Tax (including Community Charges)			(65,824)	1.5
(63,569)	Non Domestic Rates			(73,325)	1.6
(256,737)	TOTAL INCOME			(264,546)	
6,281	DEFICIT/(SURPLUS) FOR THE YEAR			(837)	
(10,649)	General Fund balance brought forward			(4,368)	
6,281	(Surplus)/Deficit for year			(837)	
(4,368)	General Fund balance carried forward			(5,205)	

Other Consolidated Revenue Account notes

1.7 – 1.16

HOUSING REVENUE ACCOUNT

The Housing Service has an overall objective to provide a comprehensive and responsive housing service to all of its customers. This is achieved by enabling the provision of a balanced supply of housing within Aberdeenshire, improving the quality of the existing housing stock and striving to achieve high service standards, particularly in housing management.

1999/2000 Actual £'000	Expenditure	2000/2001 Actual £'000	Notes Ref
4,051	Supervision & Management	4,183	
7,479	Repairs & Maintenance	7,639	
2,538	Other Expenditure	2,743	
12,639	Capital Financing Costs	12,187	
586	Deferred Charges	229	
70	Increase in Bad Debt Provision	274	
27,363	Gross Expenditure	27,255	
	Less: Income		
(26,816)	Council House Rents	(27,091)	
(1,382)	Sheltered Housing	(1,474)	
(729)	Other Rents	(769)	
(849)	Recharges	(433)	
(664)	Interest on Revenue Balances	(811)	
(227)	Other	(311)	
(30,667)	Total Income	(30,889)	
<u>(3,304)</u>	Operating Surplus for the Year	<u>(3,634)</u>	
	Appropriations		
2,516	- Capital Financing Reserve	4,548	
788	- HRA Balance	(914)	
<u>(3,304)</u>		<u>(3,634)</u>	
(9,303)	Opening HRA Balance	(10,090)	
(787)	Appropriation	914	
<u>(10,090)</u>	Closing HRA Balance	<u>(9,176)</u>	

Housing Revenue Account notes

2.1

DIRECT LABOUR & DIRECT SERVICE ORGANISATION SUMMARY REVENUE AND APPROPRIATION ACCOUNTS

The operation of the Local Authority's Direct Labour Organisation (DLO) and Direct Services Organisation (DSO) is controlled by two separate pieces of legislation: the Local Government Planning & Land Act 1980 and the Local Government Act 1988.

This legislation requires that separate accounts be maintained for certain defined activities such that their performance can be demonstrated and it also sets out a variety of measures by which this should be done. The statutory requirement is that each service achieves a break-even position at the end of the year after the application of capital charges.

The accounts below provide summarised information for all activities covered by the above legislation. A separate statutory annual report showing further details of the Direct Labour Organisation and Direct Services Organisation is required by legislation, copies of which are available from the Director of Finance.

DIRECT LABOUR ORGANISATION REVENUE ACCOUNT 2000/2001

1999/2000 £'000		Expenditure £'000	Income £'000	(Surplus)/ Deficit £'000	Notes Ref
(1,123)	Highways	14,716	(15,008)	(292)	
(116)	Trunk Roads	1,479	(1,876)	(397)	
(79)	Building Maintenance	4,468	(4,524)	(56)	
(1,318)		20,663	(21,408)	(745)	

DIRECT SERVICES ORGANISATION REVENUE ACCOUNT 2000/2001

1999/2000 £'000		Expenditure £'000	Income £'000	(Surplus)/ Deficit £'000	
190	Building Cleaning	3,408	(3,305)	103	
35	Catering	5,437	(5,486)	(49)	
(211)	Grounds Maintenance	4,362	(4,534)	(172)	
(139)	Street Cleansing	1,468	(1,596)	(128)	
(243)	Refuse Collection	3,038	(3,063)	(25)	
(57)	Vehicle Repairs & Maintenance	3,283	(3,358)	(75)	
(425)		20,996	(21,342)	(346)	
(1,743)	TOTAL DLO/DSO	41,659	(42,750)	(1,091)	

1,743	Appropriation - To General Fund Balance			1,091	
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DLO/DSO notes

3.1 – 3.4

COUNCIL TAX INCOME ACCOUNT

Council Tax is a property based tax which relates to the capital value of domestic properties, as determined by the Regional Assessor who prepares a valuation list which places each dwelling within one of eight broad valuation bands. Basically, all domestic dwellings which appear on the valuation list are liable for the tax, but some dwellings, for instance student residences and certain unoccupied dwellings, are exempt.

The full Council Tax bill is based on the assumption that there are two adults living in the dwelling. If only one adult lives in a dwelling the Council Tax bill is reduced by 25%.

In 2000/2001, for Band D properties, the Council Tax was £777. The Scottish average for 2000/2001 was £886.

1999/2000		2000/2001	2000/2001	Notes
£'000		£'000	£'000	Ref
(68,656)	Gross Council Tax Due		(75,580)	
	Less:			
247	Council Tax Benefits (Net of Government Grant)	261		
7,038	Other Discounts and Reductions	8,041		
1,142	Provision for bad and doubtful debts	1,247	9,549	
	Adjustments to Previous Years:			
172	Council Tax & Community Charge		207	
(60,057)	Transfer to the Consolidated Revenue Account		(65,824)	
	Council Tax Income Account notes			4.1 – 4.2

NON DOMESTIC RATE INCOME ACCOUNT

Non-Domestic rates are levied in respect of all commercial properties within the area. The Regional Assessor determines a rateable value for each property, this figure broadly representing the rent which the property could expect to fetch on the open market.

The Assessor maintains the listing of all rateable values in the Valuation Roll. All properties listed in the Roll are liable for rating purposes. The actual rates charge is calculated by multiplying the rateable value by the poundage i.e. pence in the pound, set each year by the Scottish Executive. The poundage set for the year 2000/2001 was 45.8 pence, with a slightly lower figure being applied for properties with a rateable value of less than £10,000.

Properties which are empty may be exempt from the charge for up to 3 months, and thereafter may enjoy, in certain circumstances, some further relief against the charge. Similarly certain properties, such as Post Offices in rural areas, can also qualify for relief from the full charge. Charities can also receive reductions against the rates bill for any property.

1999/2000 £'000		£'000	£'000	Notes Ref
(54,099)	Gross Rates Levied and Contributions in Lieu		(57,253)	
5,477	Reliefs and Other Deductions	6,806		
196	Payment of Interest	236		
5	Provisions for Bad and Doubtful Debt	6	7,048	
(48,421)	Net Non-domestic Rate Income		(50,205)	
(15,148)	Contribution from National Non-domestic Rate Pool		(23,120)	
(63,569)	Transfer to Consolidated Revenue Account		(73,325)	

Non-Domestic Rate Income Account note

5.1 – 5.2

CONSOLIDATED BALANCE SHEET

The Consolidated Balance Sheet summarises the financial position of Aberdeenshire Council as at 31 March 2001. It brings together all of the balances in the Council accounts and eliminates items which reflect internal transactions, such as outstanding amounts borrowed by service committees from the Loans Fund. The balances on Charitable Trust Funds and Common Good Funds are excluded from the Consolidated Balance Sheet and are accounted for separately on Pages 32 and 33.

2000	As at 31 March 2001	£'000	£'000	£'000	Notes Ref
	FIXED ASSETS				6.1
	Operational Assets:				
335,124	Council Dwellings	342,019			
324,662	Land & Buildings	326,026			
6,808	Vehicles, Plant & Equipment	7,039			
79,108	Infrastructure	86,479			
4,294	Community Assets	4,548			
	Non-Operational Assets:				
1,092	Land & Buildings	201			
46,694	Investment Properties	<u>45,306</u>	<u>811,618</u>		
1,898	Long Term Debtors		3,637		6.2
0	Deferred Charges		0		6.3
799,680	TOTAL FIXED ASSETS			815,255	
	CURRENT ASSETS				
2,401	- Stocks & Work in Progress	2,534			
25,905	- Debtors	29,752			
42	- Investments	42			
48	- Petty Cash	<u>51</u>	<u>32,379</u>		
28,396					
	Less: CURRENT LIABILITIES				
(44,144)	- Short Term Borrowing	(30,757)			6.4
(34,424)	- Creditors	(36,584)			
(6,769)	- Bank Overdraft	<u>(8,876)</u>	<u>(76,217)</u>		
(56,941)	NET CURRENT LIABILITIES			(43,838)	
(284,819)	Long Term Borrowing	(295,438)			6.4
(3,538)	Government Grants Deferred	(6,111)			6.5
(2,055)	Provisions	<u>(265)</u>	<u>(301,814)</u>	<u>(301,814)</u>	6.6
452,327	TOTAL ASSETS LESS LIABILITIES			469,603	
	FINANCED BY:				
(378,225)	Fixed Asset Restatement Reserve			(373,857)	6.7
(53,710)	Capital Finance Reserve			(72,633)	6.7
0	Usable Capital Receipts Reserve			(3,033)	6.7
(4,986)	Funds & Reserves			(5,201)	
	Revenue Balances				
(4,368)	- General Fund			(5,205)	
(930)	- DEM			(479)	
(10,090)	- Housing Revenue Account			(9,176)	
(18)	Loans Equalisation Account			<u>(19)</u>	
(452,327)				(469,603)	

Other Consolidated Balance Sheet notes

6.8 – 6.14

Charles Armstrong, BA, CPFA, FCCA
Director of Finance
28 September 2001

STATEMENT OF TOTAL MOVEMENT ON RESERVES

CAPITAL RESERVES (Note 7.1)

The capital accounting guidelines requires the creation of the Fixed Asset Restatement Reserve and the Capital Financing Reserve. These reserves are not available for use by the Authority. The Usable Capital Receipts Reserve represents capital receipts that have not been applied and thus are available to supplement capital expenditure in future years.

	Fixed Asset Restatement Reserve £'000	Capital Financing Reserve £'000	Usable Capital Receipts £'000	TOTAL £'000
Balance at 1 April 2000	(378,225)	(53,710)	0	(431,935)
Net Deficit for year	159	4,406		4,565
Unrealised Gain from Revaluation of Fixed Assets	(3,080)			(3,080)
Effects of Disposals of Fixed Assets:				
- Cost or Value of Assets Disposed of	7,289			7,289
- Proceeds of Disposals			(6,849)	(6,849)
Insurance Receipts			(3,033)	(3,033)
Financing of:				
- Fixed Assets		(13,426)	6,849	(6,577)
- Capital from Current Revenue		(9,903)		(9,903)
Balance as at 31 March 2001	<u>(373,857)</u>	<u>(72,633)</u>	<u>(3,033)</u>	<u>(449,523)</u>

REVENUE RESERVES (See Note 7.2 for further analysis of specific funds & reserves)

The Council has a number of revenue reserves which represent funds available for distribution.

	General Fund £'000	DEM £'000	HRA £'000	DLO / DSO Reserve £'000	Specific Funds £'000	TOTAL £'000
Balance at 1 April 2000	(4,368)	(930)	(10,090)	(488)	(4,498)	(20,374)
Movement for Year	(837)	451	914	92	(307)	313
Balance as at 31 March 2001	<u>(5,205)</u>	<u>(479)</u>	<u>(9,176)</u>	<u>(396)</u>	<u>(4,805)</u>	<u>(20,061)</u>

CASH FLOW STATEMENT

This statement provides details of the movements of cash arising from transactions with third parties, for both revenue and capital payments.

1999/2000 £'000	REVENUE ACTIVITIES	2000/2001 £'000	2000/2001 £'000	Notes Ref
	Expenditure			
174,108	Staffing Costs	177,082		
124,464	Operating Costs	136,524		
7,805	Housing Benefit	8,115		
306,377			321,721	
	Income			
(53,730)	Council Tax	(58,745)		
(49,069)	Non Domestic Rates	(50,227)		
(12,929)	NDR Receipts from National Pool	(21,924)		
(133,111)	Revenue Support Grant	(125,397)		
(17,755)	Housing Rents	(16,146)		
(20,823)	Benefit Subsidies	(22,304)		
(14,635)	Government Grants	(18,800)		
(38,948)	Cash Received for Goods & Services	(48,851)		8.4
(341,000)			362,394	
(34,623)	Revenue Activities Net Cash Flow		(40,673)	8.2
	SERVICING OF FINANCE			
	Expenditure			
24,911	Interest Paid	23,189		
(56)	Interest Received	(143)		
24,855			23,046	
	CAPITAL ACTIVITIES			
	Expenditure			
30,694	Purchase of Fixed Assets	33,355		
	Income			
(9,159)	Sale of Assets	(12,562)		
(3,961)	Capital Grants	(3,215)		
(615)	Other Capital Income	(723)		
16,959			16,855	
7,191	Net Cash Inflow/Outflow before Financing		(772)	
	FINANCING			
	Expenditure			
439,931	Repayments of Amounts Borrowed	383,470		
	Income			
(449,379)	New Loans Raised	(380,594)		
(9448)			2,876	
(2,257)	(Increase)/Decrease in Cash		2,104	8.1
	Other Cash Flow note			8.3

NOTES TO THE ACCOUNTS

CONSOLIDATED REVENUE ACCOUNT

1.1 Joint Board Payments

Joint Board payments are comprised as follows:

1999/2000 £'000		2000/2001 £'000
11,654	Grampian Police	11,996
5,768	Grampian Fire Brigade	6,151
1,156	Grampian Valuation Board	1,183
<u>18,578</u>		<u>19,330</u>

1.2 Trading Services

The net operating costs of the undernoted trading services are included in the Consolidated Revenue Account.

(Surplus)/ Deficit 1999/2000 £'000		(Surplus)/ Deficit 2000/2001 £'000
(56)	(i) Car Parks	(56)
(362)	(ii) Internal Transport	(161)
(55)	(iii) Quarries	(78)
(14)	(iv) School Crossing Patrols	14
<u>(487)</u>		<u>(281)</u>

- (i) The operation of car parking facilities within Aberdeenshire. Turnover = £299,000 (1999/2000 £309,000)
- (ii) Provides vehicles for all Council services. Turnover = £7,300,000 (1999/2000 - £7,349,000)
- (iii) Quarry operation from three sites within Aberdeenshire – sales both to Council Services (mainly Highways) and external customers. Turnover = £2,931,000 (1999/2000 - £2,652,000)
- (iv) Crossing Patrols for Aberdeenshire Schools. Turnover = £377,000 (1999/2000 - £271,000).

1.3 DLO/DSO Accounts

The summary DLO/DSO Accounts are shown at Page 9.

1.4 Asset Management Revenue Account

1999/2000 £'000		2000/2001 £'000
27,859	Loans Fund Interest	27,288
194	Loans Fund Expenses	100
11,361	Depreciation	11,206
(50,087)	Capital Charges	(50,812)
(966)	Government Grants Released	(642)
(75)	DSO Stock Balance Interest	(85)
<u>(11,714)</u>		<u>(12,945)</u>

1.5 Council Tax & Community Charge

An analysis of Council Tax and Community Charge income is shown at Page 10.

1.6 Non-Domestic Rates

An analysis of Non Domestic Rate income is shown at Page 11.

1.7 Finance & Operating Leases

The Council uses vehicles, plant and equipment which are financed by operating leases. The amount paid under this arrangement in 2000/2001 was £2,303,000 (1999/2000 = £2,067,000) The outstanding obligations under these arrangements are:

2001/02	£2,136,000
2002 onwards	£6,097,000

1.8 Section 83 (Amended) of the Local Government (Scotland) Act 1973

Section 83 (amended) of this Act provides a Local Authority with the power to incur expenditure which, in its opinion, is in the interests of all or part of their area or all or some of its inhabitants, and where the authority has no other specific legal power. Any expenditure incurred under this enactment may not exceed the equivalent of the product of £3.80 per head of population. In the year to 31 March 2001 Aberdeenshire Council incurred the following expenditure under this power:

1999/2000 £'000		2000/2001 £'000
226	Grants to Businesses	256

This is within the value as defined by the Act of £860,000.

NOTES TO THE ACCOUNTS

1.9 Goods & Services Act 1970

Aberdeenshire Council is empowered to provide goods and services under this Act. The Council received £3,247,000 from these services (1999/2000 £2,826,000), which equates to the costs incurred. Significant sources of income include professional services for Fire and Police Boards and North of Scotland Water Authority.

1.10 Pension Costs

Teachers:

In 2000/2001 the Council paid £4.340 million to the Scottish Executive in respect of teachers' pension costs, which represents 6.9% of teachers' pensionable pay. In addition, the Council is responsible for all pension payments relating to added years awarded, together with the related costs. In 2000/2001 these amounted to £508,000 representing 0.8% of pensionable pay.

Other Employees:

In 2000/2001 the Council paid employer's contributions of £8.274 million into the Pension Fund, representing 12% of pensionable pay for employees (10% for manual workers who joined the scheme prior to 1st April 1998). The contribution rate is determined by the Pension Fund's Actuary based on triennial actuarial valuations, with the last review undertaken in March 1999. Under Superannuation Regulations, contribution rates are set to meet 100% of the overall liabilities of the fund.

In addition, the Council is responsible for all pension payments relating to added years' benefits it has awarded, together with related increases. In 2000/2001 these amounted to £725,000, representing 0.9% of pensionable pay.

The Fund's Actuary has advised that the pension cost that it would have been necessary to provide for in the year, in accordance with SSAP 24 "Accounting for Pension Costs", is £9.718 million, representing 13.6% of pensionable pay.

The capital cost of discretionary pension payments agreed by Aberdeenshire Council have been calculated in accordance with CIPFA/LAAP Bulletin 51 and are as follows: -

- (a) Capital cost of discretionary pensions agreed in 2000/2001 - £2,219,000
- (b) Capital cost of discretionary pensions agreed in earlier years - £11,349,000

This liability is not recognised in the balance sheet, as the costs are charged to the revenue account as they occur.

1.11 Payments to Members

The table below discloses the total Members Allowances paid during 2000/2001

1999/2000 £'000		2000/2001 £'000
431	Basic Allowance	444
182	Special Responsibility Allowance	196
16	Telephone Allowances	16
179	Travel & Subsistence	176
<u>808</u>		<u>832</u>

1.12 Payments to Officers

The table below details the numbers of officers whose emoluments fell within each bracket in multiples of £10,000 and starting with £40,000.

1999/2000	Salary Band	Number of Officers 2000/2001
54	£40,000 - £49,999	65
6	£50,000 - £59,999	11
8	£60,000 - £69,999	7
0	£70,000 - £79,999	0
1	£80,000 - £89,999	0
0	£90,000 - £99,999	1

Officer emoluments include any payments for redundancy or early retirement. In 2000/2001, 9 officers are included in the above analysis due to redundancy payments received.

1.13 Section 5 of the Local Government Act 1986

Under the terms of Section (5) 1 of the Local Government Act 1986 (Part II), Local Authorities are required to keep a separate account of expenditure on publicity.

1999/2000 £'000		2000/2001 £'000
373	Publicity Expenditure	400

NOTES TO THE ACCOUNTS

1.14 Agency Arrangements

Under various statutory powers, an Authority may agree with other Local Authority and government departments to do work on their behalf. Likewise, certain of the authority's service work may be undertaken on its behalf by other bodies. The main items of agency expenditure and income are included in the consolidated revenue account and are as follows:

1999/2000		2000/2001
£'000		£'000
2,965	Educating Aberdeenshire children in mainstream and special schools outwith Aberdeenshire	2,518
(25)	Income from educating pupils from other Authorities in Aberdeenshire	(11)
66	Local Authorities – Care Management	62
159	Maintenance of Community Alarm System	152
209	Social Work service in hospitals	92
203	Payment for share of Public Analyst Service	166
882	Payment for operation of Mainframe Computer System	-
50	Payment for Library Archiving services	62
	Receipts from other bodies for Administrative Services	
(321)	North of Scotland Water Authority	(384)
(99)	Grampian Joint Fire Board	(98)
-	Grampian Joint Valuation Board	(36)
	Trunk Road Agency work for Scottish Executive	
1,544	- Expenditure	1,883
(1,594)	- Income	(1,985)
	Provision of Transportation Services for other Authorities	
1,764	- Expenditure	402
(1,764)	- Income	(402)

1.15 Private Finance Initiative

On 7 March 2001 Aberdeenshire Council entered into an agreement with Robertson Education (Aberdeenshire) Limited, a consortium formed by the Robertson Group (Scotland) Limited, to provide Educational services to the Council under a Private Finance Initiative (PFI) contract.

The contract involves:

- (1) Design, construction and service provision of a new academy at Oldmeldrum
- (2) Design, refurbishment and service provision of the Banff Primary School
- (3) Design, extension and service provision of Meldrum Primary
- (4) Design and construct a Support for Learners Unit at Banff Academy

The effective date of service commencement for Banff Primary School and Meldrum Primary will be 1 January 2002, and the contract will run for 25 years. The effective date of service commencement for the academy at Oldmeldrum will be 1 July 2002, and the contract will run for 24.5 years.

In respect of the PFI contract, the Council will be contributing the following assets:

Asset:	NBV at 31 March 2001
Banff Primary School	£1,699,577
Meldrum Primary School	£1,427,040
Site for Academy at Oldmeldrum	£100,000

Banff Primary School and Meldrum Primary School will be leased to Robertson Education (Aberdeenshire) Limited from 1 January 2002 until 31 December 2026, at a nominal rent. The site for the Academy at Oldmeldrum will be leased to Robertson Education (Aberdeenshire) Limited from 1 July 2002 until 31 December 2026, at a nominal rent. The assets will be removed from the Council's balance sheet when the leases commence, and the value of the assets will be written down over the period of the PFI contract.

NOTES TO THE ACCOUNTS

1.16 Related Party Transactions

During the year, the Council entered into a number of transactions with related parties. The most material of these transactions, not disclosed elsewhere, include: -

1999/2000		2000/2001	
		Expenditure	Income
	Government Grants		
(131,111)	- Revenue Support Grant		(125,397)
(15,148)	- Non-Domestic Rates		(23,120)
(14,635)	- Other Government Grants		(18,825)
(1,910)	Capital Grants	2,290	(3,215)
12,474	Pension Fund Contributions	13,847	
	Subsidised Bus Fares		
2,431	- Subsidy for Bus routes in Aberdeenshire	2,376	
	Health Board Resource Transfer		
(5,204)	- Total Resource transfer from Grampian Health Board		(5,242)
	Housing Partnerships		
(928)	- Grant received from Scottish Executive		(1,805)
1,514	- Paid to Aberdeenshire Housing partnership	4,046	
-	- Paid to other Housing Associations	135	

HOUSING REVENUE ACCOUNT

2.1 Statistics

1999/2000		2000/2001
16,123	Housing Stock as at 31 March	15,707
	Types of dwellings:	
1,529	- Sheltered Housing	1,533
31	- 1 apartment	31
3,873	- 2 apartment	3,836
6,902	- 3 apartment	6,691
3,619	- 4 apartment	3,451
169	- 5 + apartment	165
16,123		15,707
	£'000	£'000
	Rent Arrears	
547	- Current Tenants	688
418	- Former Tenants	558
681	Provision for Bad Debts (Housing Rents)	892
£31.80	Average Weekly Rent	£32.72

NOTES TO THE ACCOUNTS

DIRECT LABOUR & DIRECT SERVICE ORGANISATION SUMMARY REVENUE AND APPROPRIATION ACCOUNTS

3.1 Range of Work

Aberdeenshire Council's Direct Labour Organisation (DLO) is responsible for Highways work, work on Trunk Roads and Building Maintenance. Highways is principally involved in construction and maintenance work on roads and bridges, for which the Council has a statutory responsibility, and on trunk roads and bridges, which are the responsibility of the Scottish Executive. In addition, work is undertaken in respect of the installation and maintenance of street lighting on both Council and trunk roads. Building Maintenance is based mainly in the north of Aberdeenshire and undertakes all types of property maintenance for and on behalf of all Council Services.

The Council's Direct Services Organisation (DSO) is made up of six independently operated sections:

- (i) **Building Cleaning** - Operating within the north and south areas of Aberdeenshire, cleaning duties are performed at various Council buildings, offices and public conveniences.
- (ii) **Catering** – Provides the catering services primarily to Aberdeenshire's Education service.
- (iii) **Street Cleansing** – Cleansing undertake street sweeping activities throughout Aberdeenshire.
- (iv) **Refuse Collection** – Provide the Refuse Collection services to all Aberdeenshire domestic and commercial properties.
- (v) **Grounds Maintenance** - Responsible for the ground maintenance of schools, roadside areas, Social Work premises and industrial estates.
- (vi) **Vehicle Maintenance** - Responsible for the provision under contract of a comprehensive fleet repair and maintenance service.

3.2 Rates of Return

Under the legislation every DLO/DSO is required to achieve a break-even position after the application of capital charges.

3.3 Direct Labour & Direct Service Organisation Revenue Accounts

Detailed DLO and DSO Accounts are available from the Director of Finance.

- 3.4 With the suspension of Compulsory Competitive Tendering and the introduction of Best Value, activities for Leisure Management were undertaken within the Education and Recreation Service, but separate accounts were not maintained. In 2001/2002 the Council will establish a Leisure Management DSO and information will be presented for this activity in future years Statement of Accounts.

NOTES TO THE ACCOUNTS

COUNCIL TAX ACCOUNT

4.1 Analysis of Properties by Bandings (based on valuation list at September 2000)

Table 1 provides an analysis of properties across the valuation bandings and details the numbers of properties which are subject to discounts and those which are exempt. The total number of properties in each banding is then converted into Band D equivalent figures.

<u>BAND</u>	<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>F</u>	<u>G</u>	<u>H</u>	<u>TOTAL</u>
Properties	20,917	15,437	12,742	14,627	16,276	9,502	5,920	400	95,821
<i>Less:</i>									
Exemptions	1,066	441	396	369	218	88	69	16	2,663
Discount – 25%	2,511	1,343	900	829	657	294	134	8	6,676
Discount – 50%	426	279	279	239	191	117	79	15	1,625
Disabled Reduction Adjustment	73	(16)	3	32	(38)	(26)	(27)	(1)	0
Effective Properties	16,987	13,358	11,170	13,222	15,172	8,977	5,611	360	84,857
Ratio	6/9	7/9	8/9	1	11/9	13/9	15/9	18/9	-
Band D Equivalents	11,324	10,389	9,929	13,222	18,543	12,967	9,352	720	86,446

Contributions in lieu of Council Tax by HM Government **186**

COUNCIL TAX BASE	2000/2001	86,632
	1999/2000	85,245

4.2 Valuation Banding Table

Band	Property Value	Proportion of Band D	2000/2001 Council Tax	1999/2000 Council Tax
A	Up to £27,000	6/9	£518.00	£479.33
B	£27,000 – £35,000	7/9	£604.33	£559.22
C	£35,000 – £45,000	8/9	£690.67	£639.11
D	£45,000 - £58,000	9/9	£777.00	£719.00
E	£58,000 - £80,000	11/9	£949.67	£878.78
F	£80,000 - £106,000	13/9	£1,122.33	£1,038.56
G	£106,000 - £212,000	15/9	£1,295.00	£1,198.33
H	Above £212,000	18/9	£1,554.00	£1,438.00

NOTES TO THE ACCOUNTS

NON DOMESTIC RATE INCOME ACCOUNT

5.1 Rateable Values and Numbers of Premises at 1 April 2000

1999/2000 Number of Subjects	1999/2000 Rateable Value £'000		2000/2001 Number of Subjects	2000/2001 Rateable Value £'000
301	17,402	Industrial & Freight	265	19,406
10	18,187	Public Utilities	13	28,103
		Commercial		
1,932	20,725	- Shops, including Restaurants	1,768	12,674
795	5,872	- Offices	815	7,637
416	6,328	- Hotels, Boarding Houses, Etc	369	6,529
5,225	31,511	- Other	5,259	39,245
1,329	18,204	Miscellaneous	1,477	19,293

As at 1 April 2000, all properties were revalued by the Joint Valuation Board. This, along with a new transitional relief scheme, resulted in significant changes to the rateable values of properties in Aberdeenshire.

- 5.2 Occupiers of non-domestic property continue to pay rates based on the valuation of the property as compiled by the Joint Valuation Board. The non-domestic rate poundage is set by the Scottish Executive. For 2000/2001, the Non-Domestic rate was 45.8 pence (1999/2000 = 48.9 pence) unless the property had a rateable value of less than £10,000 and was not in transition, when the rate was 44.8 pence (1999/2000 = 48.0 pence)

NOTES TO THE ACCOUNTS

CONSOLIDATED BALANCE SHEET

- 6.1** These notes indicate the level of capital expenditure incurred on acquisition, creation or maintenance of capital assets during the year. Details are also provided of the written down value of capital expenditure at 31 March 2001 together with a note of how expenditure in 2000/2001 was financed. Capital expenditure is not directly charged against the revenue account in the year in which it is incurred, but normally over the number of years in which the benefit would accrue to the Council.

Changes have been made in the Accounting treatment of House Loans and Housing Revenue Account CFR in 2000/2001 to fully comply with the Accounting Code of Practice. The 1999/2000 closing balances have been amended to facilitate comparison between years.

- 6.1(a)** Analysis of borrowings from the Council's Loan's Fund to meet capital expenditure is detailed below.

	£'000	£,000
Loan Fund outstanding 1 April 2000		363,789
Expenditure during year	32,860	
Less: Receipts, Grants & Accruals	(11,468)	
Revenue Financing	(9,903)	
Net New Borrowings		11,489
Debt Repayments		(14,019)
Loans Funding Outstanding 31 March 2001		361,259

- 6.1(b)** Analysis of Capital Expenditure and Financing Arrangements are as follows:

1999/2000		2000/2001
£'000	Capital Expenditure During Year	£'000
684	Site & Building Acquisition	559
15,957	Building Works	19,903
3,982	Furniture & Equipment	3,764
6,277	Works – Roads	5,344
3,799	Fees	3,290
30,699		32,860

Financed as follows:

(8,417)	Capital Receipts, Grants & Contributions	(13,319)
(14,437)	Advances from Loans Fund & Capital Accruals	(9,638)
(7,845)	Revenue Financing	(9,903)
(30,699)		(32,860)

- 6.1(c) Comparison with Section 94 Capital Allowances**

Under the existing legislation, the prior consent of the Scottish Executive is required before the Council can incur capital expenditure. The consent comprises two block allocations, within each of which the authority is free to decide its priorities for capital projects.

Authorities are allowed to increase these block allocations by the amount of a percentage of capital receipts arising from the sale of assets, receipts under insurance claims and contributions from outside bodies.

NOTES TO THE ACCOUNTS

6.1(c) continued

Only certain elements of expenditure are required to be counted against the Scottish Executive's consent limit. The appropriate adjustments are shown in order to reconcile with the total capital expenditure.

	Enhanced Allocation 2000/2001 £'000	Capital Expenditure 2000/2001 £'000	Over/(Under) Spend Carried Forward 2000/2001 £'000	% Spend
Composite Programme	13,810	13,580	(230)	98.3
Housing HRA	9,264	9,178	(86)	99.1
	23,074	22,758	(316)	
Adjustments:				
- Capital from Current Revenue		9,903		
- Loans		(81)		
- Capital Accruals		280		
Capital Expenditure		32,860		

6.1(d) Movement of Fixed Assets

	Net Book Value as at 1 April 00 £'000	Revaluation & Restatement £'000	Additions £'000	Disposals £'000	Depreciation For Year £'000	Net Book Value as at 31 March 01 £'000
Council Dwellings	335,124	-	11,494	(3,904)	(695)	342,019
Land & Buildings	324,662	286	6,051	(121)	(4,852)	326,026
Vehicles, Plant and Equipment	6,808	838	2,707	(1,268)	(2,046)	7,039
Infrastructure Assets	79,108	4,864	6,000	-	(3,493)	86,479
Community Assets	4,294	(2,625)	2,999	-	(120)	4,548
Non-Operational Assets	47,786	(283)	-	(1,996)		45,507
TOTAL	797,782	3,080	29,251	(7,289)	(11,206)	811,618

6.1(e) Valuation of Assets

Aberdeenshire Council's assets are valued on a 5 year rolling programme by the Director of Transportation & Infrastructure in accordance with the Statements of Asset Valuation Practice and the Guidance Notes of the Royal Institute of Chartered Surveyors (RICS).

The portfolios were valued as follows:

- a) The Council's housing stock was valued as at 1 April 1998 on the basis of Existing Use Value (EUV) - £653.777 million. This value is adjusted for discounts given on Council House Sales.
- b) Operational Offices valued as at 1 April 1999, on the basis of EUV - £8.188 million.
- c) Education assets valued as at 1 April 1999, on the basis of EUV, Open Market Value (OMV), or Depreciated Replacement Cost (DRC) - £262.623 million.
- d) Non-Operational Industrial assets valued as at 1 April 1999, on the basis of OMV - £30,465 million.
- f) Social Work assets valued as at 1 April 2000, on the basis of OMV, EUV, and DRC - £26.365 million.
- g) Transportation and Infrastructure assets valued as at 1 April 2000, on the basis of OMV, EUV, and DRC - £12.575 million.
- h) Planning and Environmental Services' assets valued as at 1 April 2000, on the basis of OMV, EUV, and DRC - £6.804 million.
- i) Recreation assets valued as at 1 April 2000, on the basis of OMV, DRC - £28.959 million.

NOTES TO THE ACCOUNTS

Aberdeenshire Council are not aware of any material change in the underwriting of the above assets since the last valuation.

The valuers concerned with the preparation of the valuations in 2000/2001 are as follows: George Morrison, RICS; Alan Cormack, RICS; Corri McHardy, RICS; Ralph Strachan, RICS; John Learmonth, RICS; Sheena Paterson, BLE.

6.1(f) Commitments on Capital Projects

The Council has entered into the following significant capital projects at 31 March 2001.

	£'000
Minor Works – Auchterless Primary School	130
Landfill Sites – Pitrichie	250
Old Deer – Pitfour Railway Bridge	102
Peterhead 2001 Project	370
Total	<u>852</u>

6.2 Long-Term Debtors

	1999/2000	2000/2001	
	£'000	£'000	
138 Aberdeen & Grampian Tourist Board		103	
- Aberdeenshire Housing Partnership		1,961	
<u>1,760</u> House Loans		<u>1,573</u>	
<u>1,898</u>		<u>3,637</u>	

Aberdeenshire Council are committed to a further loan to Aberdeenshire Housing Partnership of £1,789,000 in 2001/2002.

6.3 Deferred Charges

Deferred charges represent expenditure which may be properly capitalised but which is not matched with tangible assets. Deferred charges and associated grants which do not create an asset, are written off in the year of expenditure. Those which create an asset are written off over the life of the asset. Movements during the year were as follows:

	Balance at	Incurred	Written Off	Balance at
	01/04/2000	During Year	£'000	31/3/2001
	£'000	£'000	£'000	£'000
Education & Recreation	0	196	(196)	0
Housing Revenue Account	0	229	(229)	0
Infrastructure	0	747	(747)	0
Social Work and Housing	0	101	(101)	0
	<u>0</u>	<u>1,273</u>	<u>(1,273)</u>	<u>0</u>
Less: Government Grants		(129)	129	
Total	<u>0</u>	<u>1,144</u>	<u>(1,144)</u>	<u>0</u>

NOTES TO THE ACCOUNTS

6.4(a) Loans Fund

The Loans Fund is the central financing account of the Council. It is an accounting arrangement which simplifies on the one hand, expenditure on various capital projects and on the other, the borrowing of money to finance such projects. Effectively, the service departments borrow from the Loans Fund to finance their capital expenditure and the Loans Fund in turn borrows from the Government through the Public Works Loans Board (PWLB) or direct from money markets. At the end of each financial year the capital expenditure incurred by each service is added to their prior year's expenditure to reflect the total debt owed by each service department to the Loans Fund. Net discount on debt rescheduling is credited to revenue over the period of replacement loans.

All interest and management expenses incurred through external borrowing are initially paid by the Loans Fund and then recharged to the Asset Management Revenue Account, with the exception of bank charges which have been charged direct to unapportionable central overheads in 2001/2002 to comply with new accounting guidance. For 2000/2001 the average interest rate for capital advances was 7.42% (1999/2000 = 7.62%); and expenses on raising loans 0.03% (1999/2000 = 0.05%).

REVENUE ACCOUNT

1999/2000		2000/2001
£'000		£'000
	EXPENDITURE	
27,930	Interest paid to Lenders	27,478
193	Expenses and Commission of Raising Loans	100
<u>28,123</u>		<u>27,578</u>
	INCOME	
(28,065)	- Aberdeenshire Council	(27,388)
(45)	- Other Authorities and Bodies	(154)
(13)	- Temporary Investments	(36)
<u>(28,123)</u>		<u>(27,578)</u>

BALANCE SHEET AS AT 31 MARCH

2000		2001
£'000		£'000
	ASSETS	
	<i>Advances to</i>	
363,789	- Aberdeenshire Council for Capital Expenditure	361,259
138	- Other Authorities and Bodies	103
0	- Debtors	6
<u>363,927</u>		<u>361,368</u>
	Less: CURRENT LIABILITIES	
(23,480)	Temporary Advances from Services	(19,977)
(4,697)	Sundry Creditors	(6,301)
(18)	Rescheduled PWLB	(19)
(6,769)	Bank Overdraft	(8,876)
<u>(34,964)</u>		<u>(35,173)</u>
<u>328,963</u>	NET ASSETS	<u>326,195</u>
	FINANCED BY:	
(283,755)	PWLB	(294,442)
(556)	Bonds and Mortgages	(500)
(44,144)	Temporary Loans	(30,757)
(508)	Other	(496)
<u>(328,963)</u>		<u>(326,195)</u>

NOTES TO THE ACCOUNTS

6.4(b) Long Term Borrowing

Included within the Council's debt at 31 March 2001 are the following categories:

31 March 2000 £'000	Source of Loan	Range of Interest Rates	Outstanding as at 31 March 2001 £'000
283,755	Public Works Loans Board (PWLB)	2.5% to 11.75%	294,442
556	Bonds & Mortgages	11.0%	500
508	Other	6.75% to 7.0%	496
<u>284,819</u>			<u>295,438</u>

Number of Years	PWLB £'000	Bonds & Mortgages £'000	Other £'000	Total £'000
0-1	13,802			13,802
1-2	26,285			26,285
2-5	46,730			46,730
5-10	42,737			42,737
Over 10	<u>164,888</u>	<u>500</u>	<u>496</u>	<u>165,884</u>
	<u>294,442</u>	<u>500</u>	<u>496</u>	<u>295,438</u>

6.5 Government Grants Deferred

Government Grants deferred represent grants which relate to expenditure on the creation of fixed assets and are therefore capitalised and written off over the life of the asset.

	Balance at 1 April 2000 £'000	Received During Year £'000	Written Off £'000	Balance at 31 March 2001 £'000
Education & Recreation	(1,129)	(1,295)	455	(1,969)
Infrastructure	(2,335)	(1,791)	57	(4,069)
Social Work & Housing	(74)	-	1	(73)
Total	<u>(3,538)</u>	<u>(3,086)</u>	<u>513</u>	<u>(6,111)</u>

NOTES TO THE ACCOUNTS

6.6 Provisions

Provisions for Future Losses

Created to provide for future losses on the Highways and Trunk Roads DLO's. At 31 March 2001 the balance on the provision is £265,000. (1999/2000 = £192,000)

Restructuring Provision

Created to provide for the cost of Council restructuring agreed in March 2000. The provision was £1,863,000 in 1999/2000 but no provision is required in 2000/2001.

TOTAL PROVISIONS £265,000 (1999/2000 = £2,055,000)

Estimates have been made of possible losses on the non-collection of debts. These estimates have reduced the debtors' figures in accordance with accounting practice.

General Debtors

Provides for possible losses on debts and loans which the Council considers may not be settled in full. The method of calculating this provision has been amended to be more representative of the age profile of the debt.

At 31 March 2001 the balance on the provision is £3,440,000. (1999/2000 = £2,724,000)

Revenues

Provides for possible losses on the collection of Community Charge, Council Tax and Non-Domestic Rates. At 31 March 2001 the balance on the provision is £9,548,000. (1999/2000 = £8,532,000)

Housing Rents

Provides for possible losses on housing rents. The tenants' rent arrears amount to £1,246,000 as at 31 March 2001. At 31 March 2001 the balance on the provision is £892,000 (1999/2000 = £681,000)

6.7 Reserves

An analysis of the Fixed Asset Restatement Reserve Capital, Financing Reserve and other reserves are shown at page 13.

6.8 Insurance Fund

The insurance fund was set up to meet potential material losses that are not insured externally, including excesses attaching to external policies. It will meet the following risk categories: own damage, fire and theft for Council vehicles; storm damage; bursting of pipes etc.; inundation from the sea and flooding for property; theft and accidental damage for exhibits on loan to Aberdeenshire Council and museum and heritage artefacts. The risk of subsidence or ground heave is not insured, but historically there have not been losses of this nature.

The fund has a balance at 31 March 2001 of £931,000 (31 March 2000 £1.5m), the interest for the year and the service contributions meeting the payments from the fund. The balance has reduced due to the consequential losses incurred as a result of fires at two Primary Schools.

6.9 Contingent Liability

A liability may arise in future as a result of a national pay claim lodged by Primary Headteachers using Secondary Headteachers as a comparator and a test case is currently being considered.

The potential liability cannot be estimated with accuracy and the outcome is not considered to be sufficiently certain and accordingly, no provision has been made in the financial statements.

6.10 Devolved Education Management

At 31 March 2001 there is a liability of £479,000 (1999/2000 - £930,000) to schools to which management had been devolved under the Devolved Education Management Scheme. The balance is carried forward for Education into 2001/2002.

NOTES TO THE ACCOUNTS

6.11 Guarantees

Aberdeenshire Council, at 31 March 2001, has the undernoted guarantees in place and with the exception of Lawsonsdale Playing Field Trust, the relevant liabilities have not been reflected in the Consolidated Balance Sheet.

Peterhead Harbour

The Council has guaranteed loans to an amount of £9,166,000 (1999/2000 - £9,293,000) to finance major improvement works by the Trustees of Peterhead Harbour.

Ellon Sports Development Trust

In 1989 the Council agreed to guarantee the Ellon Sports Development Trust bank overdraft and loan facility of up to £250,000 for a period of 20 years. In 1994 the Council extended this guarantee by a further £62,500.

Lawsonsdale Playing Fields Trust

The former Gordon District Council agreed to guarantee a loan of £550,000 for the construction of a pavilion and playing fields. These assets have been incorporated within Aberdeenshire Council's Balance Sheet at a valuation of £198,550 and the reducing balance of the loan outstanding, £496,000 (1999/2000 - £508,000) has been included in the long term borrowing figure.

Ellon Development Company

The Council has agreed to guarantee rent due by Ellon Development Company to Gordon Enterprise Trust, up to the value of £21,000 per annum.

6.12 Year 2000 Costs

The Council's compliance and testing programme, which covered hardware, software, embedded systems and the supply chain, was completed during 1999. In addition, a comprehensive Millennium Operating Regime was prepared which put in place extensive staffing and contingency arrangements over the changeover period. As a result of the effective planning and preparation costing £2.4 million, no major Year 2000 problems were encountered.

6.13 Euro Costs

To date, Aberdeenshire Council has incurred minimal expenditure in preparation for the Single European Currency. With the continued uncertainty over membership of the single currency, it cannot be established with any certainty what costs will be incurred or the timescale over which these costs will be incurred. However, it is recognised that if a decision is taken to join the Euro, significant costs will be incurred in preparation and implementation.

6.14 Post Balance sheet Event

Aberdeenshire Council is in final negotiations with Aberdeen City Council to purchase their interest in Woodhill House for use as a headquarters facility. Full provision has been made within the Council's capital plan for the procurement of a civic headquarters.

Aberdeenshire's occupation rights are due to end on 31st October 2001 and following this date, an annual rent of approximately £1.2 million is payable to Aberdeen City Council. From the date of purchase of the City Council's interest in the building, rent will no longer be payable.

NOTES TO THE ACCOUNTS

STATEMENT OF MOVEMENT ON RESERVES

7.1 Capital Reserves

The system of capital accounting requires the establishment of a Fixed Asset Restatement Reserve and a Capital Financing Reserve. The Fixed Asset Restatement Reserve is written down by the net book value of assets as they are disposed of and debited or credited with the deficits or surpluses arising on future revaluations. The Capital Financing Reserve reflects the repayment of debt on funds borrowed to finance fixed assets. The Fixed Asset Restatement Reserve and the Capital Financing Reserve relate to the valuation of assets and financing of capital expenditure and do not, therefore, represent funds available for use. The Usable Capital Receipts Reserve represents capital receipts received, but not yet applied, and are available to fund future capital expenditure.

	Fixed Asset Restatement Reserve £'000	Capital Financing Reserve £'000	Usable Capital Receipts Reserve £'000
Opening Balance	(378,225)	(53,710)	0
CFCR		(9,903)	
Disposals:			
- HRA	3,904		
- Other	3,385		
- Insurance Receipts			(3,033)
Revaluations & Restatements	(3,080)		
- House Loan Adjustment	159		
Transfer to Appropriation Account		-	
Applied Sale Receipts		(6,849)	
Debt Redeemed		(6,577)	
Deferred Charges and Government Grants Deferred		632	
Excess Depreciation		3,774	
Closing Balance	(373,857)	(72,633)	(3,033)

7.2 Revenue Reserves

	Balance as at 31/03/2000 £'000	Add Contributions £'000	Add Interest £'000	Deduct Expenditure £'000	Balance as at 31/03/2001 £'000
FUNDS					
Repairs & Renewals	0	(3,131)	(64)	2,896	(299)
Coastal Protection Emergency	(55)	-	(3)	-	(58)
Road Maintenance	(474)	(10,653)	(76)	10,331	(872)
Winter Maintenance	(717)	(5,041)	(89)	5,847	0
Amenity Areas	(758)	(69)	(46)	46	(827)
BCCI	(832)	(367)	(66)	72	(1,193)
Insurance Fund	(1,483)	(132)	(83)	767	(931)
DSO Vehicles	(85)	(161)	(5)	-	(251)
Others	(94)	(295)	(6)	21	(374)
	(4,498)	(19,849)	(438)	19,980	(4,805)
RESERVES					
Direct Labour & Direct Services Organisations DLO/DSO	(488)	-	(26)	118	(396)
	(4,986)	(19,849)	(464)	20,098	(5,201)

NOTES TO THE ACCOUNTS

CASH FLOW STATEMENT

8.1 Increase/(Decrease) in Cash and Cash Equivalents

1999/2000 £'000		2000/2001 £'000
2,261	Bank Overdraft	(2,107)
(4)	Cash	3
2,257		(2,104)

8.2 Reconciliation of Surplus to Net Cashflow

1999/2000 £'000		2000/2001 £'000	2000/2001 £'000
6,281	(Surplus)/Deficit for Year		(837)
Non Cash Transactions			
(1,715)	(Increase)/Decrease in Provisions set aside in Year	1,790	
199	Contributions to/(from) Funds and Reserves	(1,883)	
(1,516)			(93)
Items on an Accruals Basis			
109	Increase in Stock	133	
3,174	Increase in Debtors	3,847	
(3,913)	Increase in Creditors	(2,160)	
(630)			1,820
(38,758)	Adjust Capital Financing		(41,563)
(34,623)			(40,673)

NOTES TO THE ACCOUNTS

8.3 Reconciliation of Movement in Cash to the Movement of Net Debt

1999/2000		
£'000		
2,257	Increase/(Decrease) in Cash	(2,104)
<u>(9,840)</u>	Increase/(Decrease) in Debt	<u>2,768</u>
(7,583)	Movement in Net Debt	664
<u>(328,059)</u>	Net Debt as at 1 April	<u>(335,642)</u>
<u>(335,642)</u>	Net Debt as at 31 March	<u>(334,978)</u>

Analysis of Movement in Net Debt

	As at 01/04/00 £'000	Cash Flows £'000	As at 31/03/01 £'000
Cash in Hand	48	3	51
Bank Overdraft	<u>(6,769)</u>	<u>(2,107)</u>	<u>(8,876)</u>
	(6,721)	(2,104)	(8,825)
Long Term Borrowing	(284,819)	(10,619)	(295,438)
Temporary Borrowing	<u>(44,144)</u>	<u>13,387</u>	<u>(30,757)</u>
	(328,963)	2,768	(326,195)
Current Asset Investments	42	0	42
Total	<u>(335,642)</u>	<u>664</u>	<u>(334,978)</u>

8.4 Analysis of Government Grants - Revenue Activities

	1999/2000 £'000	2000/2001 £'000	2000/2001 £'000
Education & Recreation			
(5,976) - Nursery		(6,365)	
(3,931) - Excellence Fund		(5,449)	
(98) - SEED Additional Resources		(2,490)	
<u>(1,455)</u> - Education & Recreation Other		<u>(933)</u>	
(11,460)			(15,237)
Social Work & Housing			
(758) - Criminal Justice Service Grant		(960)	
(520) - Mental Illness		(520)	
0 - Community Care Services		(379)	
<u>(1,566)</u> - Social Work & Housing Other		<u>(1,342)</u>	
(2,844)			(3,201)
Transportation & Roads			
(331) - Rural Transport Initiative			(351)
Central Services			
0 - Personnel Grants			(11)
<u>(14,635)</u>			<u>(18,800)</u>

TRUSTS AND ENDOWMENTS

The Council administers various Charitable Trusts mainly of an Educational and Social Work nature. This section gives summary details of the income and disbursements relating to these Trusts, a summary of the balances of the Trusts at 31 March 2001 and details of how these balances were invested at that date.

The money earned from the investments of the Trusts is used to provide grants, prizes and dux medals for school children and requisites for clients in Social Work homes.

In addition to administering the trusts, the Council is also the appointed Trustee for all the Trusts except the Kincardineshire Educational Trust. For this Trust, the Council's Directors of Education, Finance and Administration act as Educational Adviser, Treasurer and Clerk respectively; this arrangement was approved by Grampian Regional Council on 8 April 1976.

With the exception of the Kincardineshire Educational Trust and other trusts, the investments of the Trusts, apart from property superiorities, were transferred on 1 April 1977 to a Central Investment Fund. The quoted investments of this Fund were revalued to market value at 31 March 2001 and the resultant gain on revaluation has been credited to the various Trusts in proportion to their holding in the Central Fund.

MOVEMENT IN FUNDS	Balance as at 01/04/2000 £'000	Revaluation of Investments £'000	Income £'000	Expenditure £'000	Balance as at 31/03/2001 £'000
Education Trusts					
- Aberdeenshire	(2,111)	103	(96)	28	(2,076)
- Kincardineshire	(126)	7	(5)	3	(121)
Other Trusts	(1,022)	(13)	(57)	30	(1,062)
Endowment Funds					
- Educational	(311)	15	(14)	5	(305)
- Social Work	(349)	17	(38)	27	(343)
	<u>(3,919)</u>	<u>129</u>	<u>(210)</u>	<u>93</u>	<u>(3,907)</u>

INVESTMENT OF FUNDS AT 31 MARCH

2000 £'000		2001 £'000
2,578	Equities & Securities	2,466
62	Other Investments	48
1,279	Loans Fund	1,393
<u>3,919</u>		<u>3,907</u>

COMMON GOOD FUNDS

The Common Good Funds were inherited from the former Town Councils and can be disbursed on projects within the boundaries of these former Burghs.

	Balance as at 1 April 2000 £'000	Revaluation Of Investments £'000	Income £'000	Expenditure £'000	Balance as at 31 March 2001 £'000
MOVEMENT IN FUNDS	(1,215)	1	(64)	60	(1,218)

INVESTMENT OF FUNDS AT 31 MARCH

2000		2001
£'000		£'000
1,144	Loans Fund	1,146
<u>71</u>	Other Investments	<u>72</u>
<u><u>1,215</u></u>		<u><u>1,218</u></u>

Charles Armstrong, BA, CPFA, FCCA
Director of Finance
28 September 2001

GLOSSARY OF TERMS

- 1. Accruals:**
The concept that income and expenditure are recognised as they are earned or incurred, not as money is received or paid.
- 2. Administration Costs:**
Includes telephone, printing, stationery, advertising and postage.
- 3. Allocations and Charges to Other Accounts:**
For services provided by one service to another.
- 4. AMRA:**
The Asset Management Revenue Account matches the provision for depreciation and external interest payable with the capital charges made to services.
- 5. Appropriation Accounts:**
These are used to effect all transfers to, and from, capital and revenue reserves.
- 6. APT&C:**
These are workers employed in either an administrative, professional, technical or clerical capacity.
- 7. Capital Charges:**
A charge to service revenue accounts to reflect the cost of financing assets owned or controlled by Aberdeenshire Council. This charge comprises interest charges and depreciation.
- 8. Capital Expenditure:**
This is expenditure incurred in creating or acquiring a fixed asset, or expenditure which adds to, and not merely maintains, the value of an existing fixed asset. Capital expenditure is normally financed by borrowing over a period of years or by utilising the income from the sale of existing assets.
- 9. Capital Financed from Current Revenue (CFCR):**
The cost of capital expenditure financed at the Council's discretion from within the Council's Revenue Budget.
- 10. Charges to Other Authorities:**
Includes payments to other Local Authorities in return for providing a service on behalf of Aberdeenshire Council.
- 11. Community Assets:**
Assets that the Local Authority intends to hold in perpetuity, that have no determinable useful life, and that may have restrictions on their disposal, for example, parks and historic buildings.
- 12. Consistency:**
The concept that the accounting treatment of like items within an accounting period, and from one period to the next, is the same.
- 13. Corporate & Democratic Core & Unapportionable Central Overheads:**
Involves all activities which Aberdeenshire Council engages in, over and above the provision of any single service. This includes, for example, meetings of the council, members expenses and External Audit fees.
- 14. Depreciation:**
The measure of wearing out, consumption, or other reduction in the useful economic life of a fixed asset, whether arising from use, the passage of time or obsolescence through technological or other changes.
- 15. Fees and charges:**
Income received for services provided.
- 16. Fixed Assets:**
Tangible assets that yield benefits to the Local Authority and the services it provides for a period of more than one year.
- 17. Grants:**
Grants received from Central Government in respect of a specific purpose or service, usually calculated as a predetermined percentage of the expenditure actually incurred.

GLOSSARY OF TERMS

18. Government Grants:

Assistance by government and inter-government agencies and similar bodies, whether local, national or international, in the form of cash or transfers of assets to an authority in return for past or future compliance with certain conditions relating to the activities of the authority.

19. Infrastructure Assets:

Fixed assets that are inalienable, expenditure on which is recoverable only by continued use of the asset created. Examples of infrastructure assets are highways and footpaths.

20. Investment Properties:

Interest in land and/or buildings:

- a) in respect of which construction work and development have been completed; and
- b) which is held for its investment potential, any rental income being negotiated at arm's length.

21. Net Book Value:

The amount at which fixed assets are included in the balance sheet, i.e.) their historical cost or current value less the cumulative amounts provided for depreciation.

22. Net Current Replacement Cost:

The cost of replacing or recreating the particular asset in its existing condition and in its existing use, i.e.) the cost of its replacement or the nearest equivalent asset, adjusted to reflect the current condition of the asset.

23. Net Realisable Value:

The open market value of the asset in its existing use (or open market value in the case of non-operational assets), less the expenses to be incurred in realising the asset.

24. Non-Operational Assets:

Fixed assets held by a Local Authority but not directly occupied, used or consumed in the delivery of services. Examples of non-operational assets are investment properties and assets that are surplus to requirements, pending sale or redevelopment.

25. Operational Assets:

Fixed assets held and occupied, used or consumed by the Local Authority in the direct delivery of those services for which it has either a statutory or discretionary responsibility.

26. Payments to Agencies and Others:

Includes grants to individuals and various organisations as well as payments to other organisations in return for providing a service on behalf of Aberdeenshire Council.

27. Premises Costs:

Includes rent, rates, repairs and maintenance, heating and lighting costs as well as feu duties, metered water charges, etc.

28. Public Works Loans Board (PWLB):

A Government Agency which provides long term loans to the Council.

29. Revenue Expenditure:

This is expenditure incurred in providing services in the current year and which benefits that year only.

30. Revenue Support Grant:

A block grant received from Government to help finance the cost of the Council's services.

31. Staff Costs:

Includes wages, salaries, bonuses, overtime, employer's National Insurance and Superannuation contributions as well as staff training, travelling and subsistence expenses.

32. Supplies and Services:

Includes the cost of purchasing materials, spare parts, food and protective clothing as well as payments to contractors and others for the provision of services.

33. Transport and Plant Costs:

Includes the cost of providing and maintaining all vehicles and plant including fuel, tyres, repairs, road tax, insurance, etc.

STATEMENT OF RESPONSIBILITIES FOR THE STATEMENT OF ACCOUNTS

The Authority is required:

- 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.
- 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. In terms of the CIPFA/LASAAC Code of Practice for Local Authority Accounting in Great Britain ("the Code"), the Director 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 2001.

In preparing the Statement of Accounts, the Director of Finance has:

- ◆ selected suitable accounting policies and then applied them consistently;
- ◆ made judgements and estimates that were reasonable and prudent;
- ◆ complied with "the Code";
- ◆ kept proper accounting records; and
- ◆ taken reasonable steps for the prevention and detection of fraud and other irregularities

The balance sheet has been signed by the Director of Finance as a representation that the financial statements present fairly the financial position of the Authority at the accounting date, and its income and expenditure for year ended 31 March 2001.

AUDIT CERTIFICATE

To the Members of Aberdeenshire Council and the Controller of Audit.

As the auditor, appointed under statute by the Accounts Commission for Scotland, we have audited the accounts of Aberdeenshire Council for the year ended 31 March 2001, an abstract of which is set out on pages 7 to 33.

Respective responsibilities of management and auditors in relation to the accounts

As described on page 36, the management of the authority is responsible for the preparation of the accounts. It is our responsibility to form an independent opinion, based on our audit, on the abstract of accounts and to report that opinion to you.

Basis of opinion

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

We planned and performed our audit of the accounts so as to obtain all the information and explanations which we considered necessary in order to provide us with sufficient evidence to give reasonable assurance that the accounts are free from material mis-statement, whether caused by fraud or other irregularity or error. In forming our opinion we also evaluated the overall adequacy of the presentation of information in the accounts.

Opinion

In our opinion the abstract of accounts presents fairly in accordance with the accounting policies set out on pages 5 to 6 the financial position of the authority as at 31 March 2001 and its income and expenditure for the year then ended.

Failure to Comply with Statutory Requirement

It has not been necessary to qualify our opinion in respect of the following matters.

We draw attention to the results of the Building Cleaning and Leisure Management Direct Service Organisations which are detailed on page 9. Directions given under the Local Government Act 1988 require the Direct Service Organisations to achieve a break-even position. This prescribed financial objective was not met by these Direct Service Organisations.

Ernst & Young
Registered Auditors
Aberdeen
28 September 2001

PERFORMANCE INDICATORS 2000/2001

The Local Government Act 1992 requires the council to publish performance information for its main services each year. These are the figures for April 2000 – March 2001. Figures for 1999/2000 are also included where they are available.

BENEFITS ADMINISTRATION

	1999/2000	2000/01
BENEFITS ADMINISTRATION		
1 Gross cost per case:-		
(i) for rent allowance cases		-
(ii) for all other cases		-
(iii) per council tax or housing benefit case		-
2 Average time to process:-		
(i) new claims		-
(ii) notifications of change of circumstances		-
(iii) percentage of renewal claims processed on time		-
3 Percentage of cases for which the calculation of the amount of benefit due was correct on the basis of the information available at the determination		-
4 Does the council have a written security strategy for fraud and error which is communicated regularly to all staff		-
5 Percentage of recoverable overpayments (excluding Council Tax Benefit) that were recovered in the year		-

BUILDING CONTROL

	1999/2000	2000/01
BUILDING WARRANT AND COMPLETION CERTIFICATES		
1 a) The average time to respond to a request for:		
i a building warrant	<i>12 days</i>	12 days
ii a completion certificate	<i>3 days</i>	3 days
b) The average time taken to issue:		
i a building warrant	<i>5 days</i>	5 days
ii a completion certificate	<i>3 days</i>	2 days

COUNCIL-WIDE

	1999/2000	2000/01
SICKNESS ABSENCE		
1 a) Number of days lost through sickness absence, expressed as a percentage, of total working days available for the following groups of staff:-		
i Chief officers, administrative, professional, technical and clerical employees	5.2%	5.5%
ii Craft and manual employees	6.6%	6.2%
iii Teachers	3.3%	3.2%
COMPLAINTS		
2 a) Number of complaints accepted for enquiry by the Ombudsman which resulted in a local settlement	2	3
b) Number of complaints accepted for enquiry by the Ombudsman which were classified as maladministration	0	0

PERFORMANCE INDICATORS 2000/2001

COUNCIL-WIDE (continued)

	1999/2000	2000/01
LITIGATION CLAIMS		
3 The number and value of successful litigation actions against the authority settled in the financial year, in respect of the following services:-		
(a) Housing		
i Number of actions per 10,000 dwellings	0	0.6
ii Total value of all successful litigation actions per 10,000 dwellings	0	£3,710
(b) Roads		
i Number of actions per 10,000 population	0	0.2
ii Total value of all successful litigation actions per 10,000 population	£9,233	£244
(c) All others services		
i Number of actions per 10,000 population	0	0.3
ii Total value of all successful litigation actions per 10,000 population	£778	£5,367
EQUAL OPPORTUNITIES		
4 The number and percentage of employees in each of the following staff salary bands who are women:-		
(a) Chief Officials		
(i) Salary Band A		2 5.4%
(ii) Salary Band B		- -
(iii) Salary Band C		- -
(b) General Service Employees		
(i) Salary Band A		11 16.7%
(ii) Salary Band B		335 47.6%
(iii) Salary Band C		6,465 78.9%
(c) Teachers		
(i) Salary Band A		149 67.7%
(ii) Salary Band B		1,979 76.2%
(iii) Salary Band C		- -

EDUCATION

	1999/2000	2000/01
PRE-SCHOOL EDUCATION		
1a) i) % of children in their pre-school year who receive grant aided education from the following categories:		
i Council	80.2%	74.1%
ii Private	8.0%	8.9%
iii Independent	1.5%	0.8%
iv Voluntary	10.3%	10.1%
1a) ii) % of 3 year olds in the year before their pre-school year who receive grant-aided education from the following categories:		
i Council	9.4%	20.9%
ii Private	19.0%	15.9%
iii Independent	0.8%	0.1%
iv Voluntary	48.2%	48.6%
1 b) i) % of grant-aided children in their pre-school year who received fewer than 5 education sessions per week	1.8%	3.9%
ii) % of grant-aided 3 year olds in the year before pre-school who receive fewer than 5 education sessions per week	62.0%	58.7%

PERFORMANCE INDICATORS 2000/2001

EDUCATION (continued)

PRIMARY SCHOOLS	<i>1999/2000</i>	2000/01
2 a) i) % of primary school classes (single year) with pupil numbers of:		
i 15 or less	1.8%	1.2%
ii 16 - 20	4.7%	6.1%
iii 21- 25	16.0%	17.5%
iv 26 – 30	26.3%	24.8%
v 31- 33	6.5%	5.8%
vi 34 or more	0.1%	0.0%
2 a) ii) % of primary classes (composite) with pupil numbers of:		
i 15 or less	6.6%	7.4%
ii 16 - 20	11.2%	12.8%
iii 21 - 25	26.5%	24.4%
iv 26 – 30	0.3%	0.0%
v 31 – 33	0.0%	0.0%
vi 34 or more	0.0%	0.0%
2 b) % of primary classes with P1 to P3 pupils in which the number of pupils falls within the following bands:		
i 15 or less	10.0%	10.2%
ii 16 – 20	15.9%	21.5%
iii 21 – 25	46.1%	45.8%
iv 26 – 30	24.2%	19.8%
v 31 – 33	3.8%	2.7%
vi 34 or more	0.0%	0.0%
3 Average number of children per primary school class	23.5	23.1
4 % of primary schools with a ratio of pupils to places of:		
a) 40% or less	3.8%	4.5%
b) 41 - 60%	14.0%	15.4%
c) 61 - 80%	26.1%	23.7%
d) 81 - 100%	26.8%	26.9%
e) 101% or more	29.3%	29.5%
SECONDARY SCHOOLS		
5 % of secondary schools with a ratio of pupils to places of:		
a) 40% or less	0.0%	0.0%
b) 41 – 60%	0.0%	0.0%
c) 61 – 80%	0.0%	0.0%
d) 81 – 100%	43.8%	43.8%
e) 101% or more	56.2%	56.2%
SPECIAL EDUCATIONAL NEEDS		
6 a) Average time to complete an assessment of special education needs	39 weeks	30 weeks
b) % completed in the following time bands:		
i up to 18 weeks	11.6%	28.0%
ii 19 to 26 weeks	20.0%	19.4%
iii 27 to 39 weeks	24.2%	35.4%
iv 40 to 52 weeks	18.9%	9.7%
v more than 1 year	25.3%	7.5%
EXPENDITURE		
7 Spending on each of the following sectors:		
a) Pre-school Education	3.9%	3.8%
b) Primary Education	38.4%	38.3%
c) Secondary Education	40.2%	40.0%
d) Special Educational Needs	9.0%	9.6%
e) Community Education	1.9%	1.8%
f) Other Expenditure	6.6%	6.5%
g) Pre-school education expenditure per place	£3,398	£3,224
h) Primary Education expenditure per pupil	£2,289	£2,382
i) Secondary education expenditure per pupil	£3,281	£3,334

PERFORMANCE INDICATORS 2000/2001

ENVIRONMENTAL HEALTH

	1999/2000	2000/01
FOOD SAFETY: HYGIENE INSPECTIONS		
1. Percentage actually inspected within time		
a) Inspections required every 6 months	85.6%	91.3%
b) Inspections required every 12 months	72.3%	84.6%
c) Inspections required greater than 12 months	71.9%	85.8%
WORKPLACE SAFETY INSPECTIONS		
2. Percentage of premises liable to workplace safety inspections inspected within target time of:		
a) 12 months	86.1%	97.8%
b) 24 months	79.0%	84.8%
c) 36 months	78.6%	82.3%
d) 48 months	80.0%	81.7%
e) 60 months	77.8%	84.8%
ENVIRONMENTAL PROTECTION		
3. a) Responses to noise complaints completed at inquiry stage, provided within one day	92.4%	95.7%
b) Responses to noise complaints requiring further investigation, provided within three days	96.5%	95.9%

ENVIRONMENTAL SERVICES

	1999/2000	2000/01
REFUSE COLLECTION		
1 a) Gross cost of refuse collection per premise	£34.58	£31.16
b) Gross cost of refuse disposal per premise	-	£64.46
2 Percentage of special uplifts completed within 5 working days	-	94.6%
3 The number of household waste collections which were missed, per 100,000 collections, during the periods:-		
i May to September	1	3
ii April and October to March	1	0
WASTE DISPOSAL		
4 a) The amount of household waste collected that was disposed of by:-		
i Used for recovery of heat, power and other energy sources	0%	0.0%
ii Composted by the authority	0%	9.9%
iii Other recycling or recovery methods	5.6%	6.5%
iv Landfill	94.4%	83.6%
v Other methods	0%	0.0%
b) The amount of commercial and industrial waste collected that was disposed of by:-		
i Used for recovery of heat, power and other energy sources		0.0%
ii Composted by the authority		0.0%
iii Other recycling or recovery methods		1.2%
iv Landfill		98.8%
v Other methods		0.0%

PERFORMANCE INDICATORS 2000/2001

FINANCE

	1999/2000	2000/01
COUNCIL TAX COLLECTION		
1 Cost of collecting council tax per chargeable dwelling	£11.77	£12.26
2 % of income due from council tax for the year that was received by the end of the year	91.8%	93.2%
3 Income due from council tax for the year excluding relief and rebates	£57.1m	£62.3m
PAYMENT OF INVOICES		
4 % of invoices sampled paid within 30 days or other agreed time period	75.0%	78.7%
ACCOUNTS		
5 Was the statutory abstract of accounts for the previous financial year submitted for audit by 30 June 2000	Yes	Yes

PERFORMANCE INDICATORS 2000/2001

HOUSING

	1999/2000	2000/01
RESPONSE REPAIRS		
1a) Emergency repairs – target 24 hours		
i % completed within target	84.4%	88.1%
1b) Urgent repairs – target 5 days		
i % completed within target	84.0%	80.7%
1c) Normal repairs – target 15 days		
i % completed within target time	88.0%	83.6%
1d) Void repairs – target 5 days		
i % completed within target time	-	76.2%
1e) Planning repairs – target 20 days		
i % completed within target time	-	79.6%
MANAGING TENANCY CHANGES		
2 % of rent due in the year that was lost due to voids	0.73%	0.81%
3 % of all houses re-let that took		
a) Fewer than 2 weeks	33.1%	13.4%
b) Between 2 weeks and 4 weeks	39.8%	49.5%
c) More than 4 weeks	27.1%	37.1%
RENT ARREARS		
4 a) Current tenants' arrears as a % of net rent due	3.1%	4.0%
b) % of current tenants owing more than 13 weeks rent excluding those owing less the £250	2.3%	3.0%
COUNCIL HOUSE SALES		
5 % of house sales completed within the following time bands:-	} 20.8%	2.7%
i up to 20 weeks	}	19.5%
ii 21 to 26 weeks	} 79.2%	39.3%
iii 27 to 32 weeks	}	38.5%
iv 33 weeks or more		
HOMELESSNESS		
6 a) Number of homeless households in priority need per 10,000 households	70.6	60.1
b) Number of households provided within each of the following four types of accommodation, as a percentage of the total provided with temporary accommodation:-		
i hostels	17.8%	14.6%
ii council furnished dwellings	14.9%	14.9%
iii bed and breakfast	49.8%	49.4%
iv other	17.5%	21.1%
6 c) Average length of stay of households provided with temporary accommodation:-		
i hostels	47 days	65 days
ii council furnished dwellings	112 days	130 days
iii bed & breakfast	40 days	48 days
iv other	167 days	184 days

PERFORMANCE INDICATORS 2000/2001

LEISURE AND RECREATION

	1999/2000	2000/01
SPORT AND LEISURE MANAGEMENT		
1 Number of attendances per 1,000 population at traditional pools	3,755	3,717
2 Number of attendances per 1,000 population for indoor sport and leisure facilities excluding pools in a combined complex	737	775
3 % of total operating expenditure met from customer income		
a) Pools	37.0%	36.4%
b) Other indoor facilities	43.9%	46.2%
c) Outdoor sports pitches and tracks	33.5%	56.0%
MUSEUMS		
6 a) Number of museums operated by or financially supported by the Council	17	17
b) % of museums registered under the museums and Galleries Commission (MGC) registration scheme	58.8%	76.5%

LIBRARIES

	1999/2000	2000/01
PROCESSING TIME		
1 Average time taken to satisfy library book requests	50 days	44 days
2 a) Cost of library staff per item issued	£1.02	£1.10
b) Cost of library staff per visit	£1.77	£1.78
3 Spending per 1,000 population on		
a) Fiction book lending stock	£650	£731
b) Non-fiction book lending stock	£462	£524
c) Audio-visual and other lending material	£376	£230
d) Reference stock:-	£65	
i) books and printed material		£49
ii) electronic materials		£36
STOCK TURNOVER		
4 a) Changes in adult library lending stock		
i) Total number of opening stock items per 1,000 population	1,767	1,934
ii) National target number of additions per 1,000 population	280	280
iii) Number of additions per 1,000 population	147	120
iv) Number of withdrawals per 1,000 population	147	127
v) Number of closing stock items per 1,000 population	1,767	1,927
4 b) Changes in children's & teenage library lending stock		
i) Total number of opening stock items per 1,000 population	691	711
ii) National target number of additions per 1,000 population	100	100
iii) Number of additions per 1,000 population	59	50
iv) Number of withdrawals per 1,000 population	39	58
v) Number of closing stock items per 1,000 population	710	703
5 a) % of the resident population that are borrowers from public libraries	34.3%	22.2%
b) Average number of issues per library borrower	20.0	29.3

PERFORMANCE INDICATORS 2000/2001

PLANNING

	1999/2000	2000/01
PROCESSING TIME		
1 % of householder applications which took		
a) Up to 1 month to deal with	42.3%	46.6%
b) 1 month to 2 months to deal with	41.2%	37.9%
c) 2 months to 3 months to deal with	9.9%	8.7%
d) more than 3 months to deal with	6.6%	6.8%
2 % of non-householder applications which took		
a) up to 2 months	49.4%	49.9%
b) 2 months to 3 months	21.7%	19.2%
c) more than 3 months	28.9%	30.9%
APPEALS		
3 a) % of planning applications which went to appeal	1.2%	1.2%
b) % of the total number of planning applications which went to appeal and were successful	20.0%	25.0%
DEVELOPMENT PLANS		
4 % of population covered by a Local Plan which has been adopted within the last five years	0.0%	0.0%

ROADS AND LIGHTING

	1999/2000	2000/01
MAINTENANCE EXPENDITURE		
1 Expenditure per carriageway kilometre on:		
a) Structural maintenance	£1442	£1,295
b) Routine maintenance	£1105	£1,112
c) Winter maintenance	£880	£1,027
d) Maintenance surveys and inspections	£49	£67
e) Footway maintenance	-	£635
Total	£3476	£4,136
2 % of total expenditure spent on:		
a) Structural maintenance		36.2%
b) Routine maintenance		31.0%
c) Winter maintenance		28.6%
d) Maintenance surveys and inspections		1.9%
e) Footway maintenance		2.3%
NETWORK MAINTENANCE		
3 a) % of road network resurfaced	1.0%	1.0%
b) % of road network surface dressed	5.0%	4.0%
c) % of road network surfaced or redressed	6.0%	5.0%
REPAIRS RESPONSE		
4 Traffic lights failure		
a) % completed within 48 hours	92%	98%
5 Street lights failure		
a) % completed within 7 days	82%	88%
6 a) Cost of street lighting per lamp	-	£29.86
b) Lighting columns replaced as a percentage of the total number of columns	-	0.99%

SOCIAL WORK

	1999/2000	2000/01
COMMUNITY CARE ASSESSMENTS		
1A Community Care Assessments		
Persons assessed or reviewed per 1,000 population		
a) Elderly people aged 65+	-	185.3
b) Elderly people aged 65+ with dementia	-	18.3
c) People aged 18-64 with mental health problems/dementia	-	1.7
d) People aged 18-64 with physical disability	-	9.4
e) People aged 18-64 with learning disability	-	1.4
f) People aged 18-64 with HIV/AIDS	-	0.0
g) People aged 18-64 with drug/alcohol abuse problems	-	1.2

PERFORMANCE INDICATORS 2000/2001

SOCIAL WORK (continued)

EXPENDITURE	<i>1999/2000</i>	2000/01
1B Community Care Assessments		
Persons receiving a service per 1,000 population		
a) Elderly people aged 65+	-	132.7
b) Elderly people aged 65+ with dementia	-	14.6
c) People aged 18-64 with mental health problems/dementia	-	1.3
d) People aged 18-64 with physical disability	-	7.8
e) People aged 18-64 with learning disability	-	1.8
f) People aged 18-64 with HIV/AIDS	-	0.0
g) People aged 18-64 with drug/alcohol abuse problems	-	0.8
2 Expenditure on services for adults in community care client groups:		
a) i) % of total expenditure for home and community based services	-	41.1%
ii) Cost per head of population aged 18+	-	£117.86
b) i) % of total expenditure for long-term residential and nursing home care	-	58.9%
ii) Cost per head of population aged 18+	-	£169.00
CHILD PROTECTION		
3		
a) Number of children referred over the year		712
b) % of children on the register in the year who had previously been on the register		9.6%
c) Number of children on the register at 31 March per 1,000 population, aged 0 - 15 inclusive		1.7
d) % of children on the register at 31 March who had been on the register for:-		
i) less than 6 months		19.5%
ii) 6 months but under one year		34.1%
iii) one year but under 2 years		24.4%
iv) two years or more		22.0%
CHILD CARE PLACEMENTS		
4		
% of children aged 0 – 17 incl. in care/under supervision		
a) At home	<i>53.1%</i>	57.4%
As a rate per 1,000 population	<i>3</i>	3.7
b) In other community placements	<i>35.3%</i>	32.7%
As a rate per 1,000 population	<i>2</i>	2.1
c) In residential accommodation	<i>11.6%</i>	9.9%
As a rate per 1,000 population	<i>1</i>	0.6
d) Total number as a rate per 1,000 population	<i>6</i>	6.4
e) Number of children aged under 12 in residential accommodation being looked after		1.1%
f) Number of children receiving respite excluded from above per 1,000 population aged 0 – 17 incl.		1.1
g) Total children looked after including respite per 1,000 population aged 0 – 17 incl.		7.5
HOME CARE/HOME HELPS		
5		
Number of home care clients as a rate per 1,000 population aged 65+ receiving a service for		
a) less than 2 hours per week	-	10.0
b) 2 to less than 4 hours/week	-	17.8
c) 4 to 10 hours per week	-	19.7
d) more than 10 hours per week	-	11.2
e) Total	-	58.7
f) Number receiving personal care as a rate per 1,000 population aged 65+	-	31.0
g) Number receiving care at weekends as a rate per 1,000 population aged 65+	-	24.3
h) Number receiving care in evenings/overnight as a rate per 1,000 population aged 65+	-	11.7
i) Total hours per week as a rate per 1,000 population aged 65+	-	481.3

PERFORMANCE INDICATORS 2000/2001

SOCIAL WORK (continued)

RESIDENTIAL ACCOMMODATION: STAFF QUALIFICATION	<i>1999/2000</i>	2000/01
6 % of qualified staff in residential homes for the following client groups		
a) Children		
i Staff with social work, social care and other specified qualifications	56%	70%
ii Staff with other relevant qualifications	12%	0%
iii Total staff	68%	70%
b) Elderly people		
i staff with social work, social care and other specified qualifications	20%	21%
ii staff with other relevant qualifications	1%	5%
iii total staff	21%	26%
c) other adults		
i staff with social work, social care and other specified qualifications	22%	10%
ii staff with other relevant qualifications	0%	10%
iii total staff	22%	20%
d) overall totals		
i staff with social work, social care and other specified qualifications	25%	26%
ii staff with other relevant qualifications	2%	5%
iii total staff	27%	31%

RESIDENTIAL ACCOMMODATION: PRIVACY

7 The percentage of all residential care places that are single rooms for the following groups by the following providers		
a) i Children – local authority	100.0%	100%
ii Children – voluntary sector	100.0%	100%
b) i Elderly people – local authority	90.6%	91.1%
ii Elderly people – voluntary sector	77.8%	87.7%
iii Elderly people – private sector	78.0%	77.1%
c) i Other adults – local authority	82.9%	81.0%
ii Other adults – voluntary sector	81.4%	88.7%
iii Other adults – private sector	82.6%	82.6%
Rooms with en-suite facilities		
a) i Children – local authority	-	0%
ii Children – voluntary sector	-	0%
b) i Elderly people – local authority	-	25.2%
ii Elderly people – voluntary sector	-	73.5%
iii Elderly people – private sector	-	59.6%
c) i Other adults – local authority	-	9.5%
ii Other adults – voluntary sector	-	7.1%
iii Other adults – private sector	-	0%
8A Annual inspections of residential establishments provided by the following sectors for children		
a) Local Authority		
i % of homes inspected less than twice per year	-	0%
ii Average number of inspections of residential homes	-	2.3
b) Voluntary Sector		
i % of homes inspected less than twice per year	-	0%
ii Average number of inspections of residential homes	-	3.0
c) Private Sector		
i % of homes inspected less than twice per year	-	-
ii Average number of inspections of residential homes	-	-
d) Total for ALL service providers		
i % of homes inspected less than twice per year	-	0%
ii Average number of inspections of all residential homes	-	2.5

PERFORMANCE INDICATORS 2000/2001

SOCIAL WORK (continued)

	1999/2000	2000/01
8B Annual inspections of residential establishments provided by the following sectors for the elderly		
e) Local Authority		
i % of homes inspected less than twice per year	-	9%
ii Average number of inspections of residential homes	-	1.9
f) Voluntary Sector		
i % of homes inspected less than twice per year	-	0%
ii Average number of inspections of residential homes	-	2.0
g) Private Sector		
i % of homes inspected less than twice per year	-	18%
ii Average number of inspections of residential homes	-	1.8
h) Total for ALL service providers		
i % of homes inspected less than twice per year	-	11.1%
ii Average number of inspections of all residential homes	-	1.9

RESIDENTIAL ACCOMMODATION:

PRIVACY

8C Annual inspections of residential establishments provided by the following sectors for other adults		
i) Local Authority	-	0%
i % of homes inspected less than twice per year	-	2.0
ii Average number of inspections of residential homes		
j) Voluntary Sector	-	19%
i % of homes inspected less than twice per year	-	1.9
ii Average number of inspections of residential homes		
k) Private Sector	-	33%
i % of homes inspected less than twice per year	-	1.7
ii Average number of inspections of residential homes		
l) Total for ALL service providers	-	16.9%
i % of homes inspected less than twice per year	-	1.9
ii Average number of inspections of all residential homes		

RESPIRE CARE

9 a) Elderly people – aged 65+		
Number of people receiving the following as a rate per 1,000 population aged 65+		
i) residential respite care	-	9.4
ii) respite care provided at home	-	8.5
iii) other respite care	-	0.0
b) People aged 18-64		
Number of people receiving the following as a rate per 1,000 population		
i) residential respite care	-	1.0
ii) respite care provided at home	-	0.1
iii) other respite care	-	0.1
c) Children aged 0 – 17 with disabilities		
Number of people receiving the following as a rate per 1,000 population		
i) residential respite care	-	0.7
ii) respite care provided at home	-	1.7
iii) other respite care	-	1.2

PERFORMANCE INDICATORS 2000/2001

SOCIAL WORK (continued)

CRIMINAL JUSTICE

10 a) Number of Social Enquiry Reports submitted to courts during the year per 1,000 population	-	3.5
b) Proportion of Social Enquiry Reports requested by the courts allocated to social work staff within 2 working days of receipt	-	97.4%
c) Proportion of reports submitted to courts by due date	-	95.8%
	<i>1999/2000</i>	2000/01
11 a) Number of new probation orders issued during the year per 1,000 population	-	0.7
b) Number and proportion of new probationers seen by a supervising officer within one week	-	100%
c) Proportion of people subject to a probation order who were reported to the court for breach of probation during the year	-	11%
12 a) Number of new community service orders issued during the year per 1,000 population	-	0.8
b) Average length of community service (hours) for orders completed during the year	-	151 hours
c) Average number of days taken to complete orders completed during the year	-	312 days

TRADING STANDARDS

	<i>1999/2000</i>	2000/01
ENQUIRIES, COMPLAINTS AND ADVICE		
1 a) % of consumer enquires completed		
i On the same day of receipt	<i>98.8%</i>	100.0%
ii Within 2 to 14 days of receipt	<i>0.5%</i>	0.0%
iii Within 15 to 30 days of receipt	<i>0.2%</i>	0.0%
iv in more than 30 days from receipt	<i>0.5%</i>	0.0%
b) % of consumer complaints completed		
i on the same day of receipt	<i>66.0%</i>	59.5%
ii within 2 to 14 days of receipt	<i>14.7%</i>	16.7%
iii within 15 to 30 days of receipt	<i>8.4%</i>	9.4%
iv in more than 30 days from receipt	<i>10.9%</i>	14.4%
c) % of business advice requests completed		
i on the same day of receipt	<i>85.0%</i>	86.2%
ii within 2 to 14 days of receipt	<i>11.8%</i>	7.5%
iii within 15 to 30 days of receipt	<i>2.4%</i>	3.4%
iv in more than 30 days from receipt	<i>0.8%</i>	2.9%
INSPECTION OF TRADING PREMISES		
2 Premises liable to inspection in the following categories		
a) High Risk		
i % of target visits to premises achieved within 12 months (previously 18 months)	<i>17.4%</i>	11.4%
b) Medium Risk		
i % of target visits to premises achieved within 36 months	<i>17.7%</i>	5.0%
c) Low Risk		
i % of target visits to premises achieved within 60 months	<i>12.6%</i>	7.7%

If you have any comments or questions about this performance information, please contact the Chief Executive's Office, Woodhill House, Westburn Road, Aberdeen AB16 5GB Tel. 01224 664059 Fax 01224 665444 E-mail roger.white@aberdeenshire.gov.uk