

ANGUS COUNCIL

RESOURCES AND CENTRAL SERVICES COMMITTEE

21 OCTOBER 2004

SUBJECT: SUMMARISED ACCOUNTS – 2003/04

REPORT BY DIRECTOR OF FINANCE

<p>Abstract: This report introduces a proposal to publish a summarised version of the 2003/04 Accounts.</p>
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1 RECOMMENDATION

- 1.1 It is recommended that the Committee notes the contents of this report and approves the publication of the summarised version of the Accounts for 2003/04 as presented at Appendix A to be circulated widely in the county.

2 INTRODUCTION

- 2.1 The Council must draw up Annual Accounts to a specified standard by 30 June in each year which are subject to a statutory external audit process.
- 2.2 These accounts are of their nature complex and detailed and do not encourage review by local citizens. In order to present information on the financial performance of the Council in a way that can be better understood by local citizens it is proposed to publish the attached (at [Appendix A](#)) summarised version of the Accounts for 2003/04.
- 2.3 Publication of the accounts in summarised form has been commended by the Local Authority Accounts Advisory Committee.

3 CURRENT POSITION

- 3.1 The Council's Accounts for 2003/04 were produced by 30 June 2004 and have been externally audited. An Audit Certificate dated 2 September 2004 has been issued with no qualifications.
- 3.2 The usual Annual Report for 2003/04 including the Statutory Accounting Statements is being finalised and will be published shortly.
- 3.3 A summarised version of the Accounts has been prepared and is attached as Appendix A.

4 NEXT STEPS

- 4.1 If the Committee agree to the publication of the summarised version of the Accounts then it is proposed to print sufficient copies for internal purposes and for reasonable stocks to be held at public access points of the Council. It is also proposed that the summarised accounts be sent to the standing list of recipients of the full Annual Report and Accounts.

- 4.2 It is the intention to gauge any reaction to the summarised version and in this regard it should be noted that a tear-off 'response' slip is included.

5 HUMAN RIGHTS IMPLICATIONS

- 5.1 There are no Human Rights implications arising from this Report.

6 CONSULTATION

- 6.1 The Chief Executive and Director of Law & Administration have been consulted in the preparation of this report.

7 CONCLUSION

- 7.1 There would not appear to be a wide interest in the Annual Report and Accounts. It is hoped that the summarised version will encourage people to take a deeper interest in the finances and affairs of the Council.

NOTE

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

DSS/JC/PH

30/09/04

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