

CHAPTER 13

SCOTLAND AND THE FORESTRY COMMISSION

Departments included in this chapter:

1. The Scottish Office
2. General Register Office of Scotland
3. Scottish Record Office
4. Registers of Scotland
5. Scottish Courts Administration
6. The Forestry Commission

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Annex B

The Scottish Office Core Fixed Assets Accounting Policy

I Introduction

Brief History

1.1 The Scottish Office was established in 1885 when a Secretary for Scotland was appointed. He took responsibility for administering Scotland's separate legal system and the Scottish Boards for agriculture, education, local government and health. The increasing responsibilities of the Secretary for Scotland led to the post being upgraded to Secretary of State in 1926, and in 1928 the Scottish Boards became departments of The Scottish Office, laying the foundations of The Scottish Office to today.

1.2 The responsibilities of the Secretary of State have widened considerably since the office was established and today The Scottish Office has responsibility for most functions of the United Kingdom Government in Scotland, with the major exceptions of defence, foreign policy taxation and social security.

1.3 The present structure of five departments was introduced in 1995 to provide the most effective and efficient policy advice to Ministers and service to individual customers and organisations. The Departments of The Scottish Office are as follows :

- Agriculture, Environment, and Fisheries Department;
- Development Department;
- Education and Industry Department;
- Home Department;
- Department of Health.

The Bodies covered by the NAR

1.4. The NAR covers the Departments of the Secretary of State for Scotland. These are: The Scottish Office, General Register Office for Scotland, the Scottish Record Office, Registers of Scotland and Scottish Courts Administration. The NAR for the Forestry Commission is also included reflecting the Secretary of State's lead role on forestry matters.

1.5. In order to determine the bodies to be included within The Scottish Office NAR Annex A of the White Paper "Scotland's Parliament" (Cm. 3658) published on 24 July 1997 was consulted in conjunction with the guidance on the compilation of the NAR issued by Treasury. A list of the Public Bodies, Nationalised Industries and Public Corporations is provided at Annex A. In drawing up the NAR we have also been guided by "Open and Accountable: Public Bodies in Scotland" published by The Scottish Office in July 1996.

1.6. The NAR does not include assets held by local authorities.

References to Further Information

1.7. For each entry on the NAR there is a description of where further information can be obtained. Where this is not explicitly stated the contact addresses are as follows:

Body	Contact	Address
The Scottish Office Core	Finance- Accountancy Services Unit	3B 52, Victoria Quay Edinburgh EH6 6QQ
Historic Scotland	Leslie Wilson Head of Finance & Information Systems	Longmore House Salisbury Place Edinburgh EH9 1SH
Scottish Fisheries Protection Agency	Gary Craig	Pentland House 47 Robbs Loan Edinburgh EH14 1TY
Scottish Agricultural Science Agency	Ros Cockerell	East Craigs Edinburgh EH12 8NJ
Scottish Office Pensions Agency	Dorothy Lumsden	St Margaret's House 151 London Road Edinburgh EH8 7TG
Student Awards Agency Scotland	Stephen Blyth	Gyleview House 3 Redheughs Rigg Edinburgh EH12 9HH
Fisheries Research Agency	Ewan Black, Accountant	Marine Laboratory PO Box 101 Victoria Road Aberdeen AB11 9DB
General Register Office Scotland	David Brownlee	Ladywell House Corstorphine Edinburgh EH12 7TF
Scottish Record Office	Jim Grady	HM General Register House Edinburgh EH1 3YY
Registers of Scotland	John Clark	Meadowbank House 153 London Road Edinburgh EH8 7AU
Scottish Courts Administration	Lee Keirnan	Hayweight House 23 Lauriston Street Edinburgh EH3 PDQ
The Forestry Commission	David Goldie	231 Corstorphine Road Edinburgh EH12 7AT

2. THE SCOTTISH OFFICE

2.1 Introduction

The Basis on which the NAR has been drawn up

2.1.1. For the Scottish Office core and Executive Agencies the information has been taken from fixed assets registers as at 1 April 1997. The accounting policies adopted in the preparation of the fixed asset registers for the Core Scottish Office are described in Annex B.

2.1.2. Information for executive NDPBs, nationalised industries and public corporations has been taken from their published annual accounts for the year to 31 March 1997.

2.1.3. For health bodies the NAR has been taken from the annual accounts year ended 31 March 1996.

2.1.4. NHS Trust debt and voted loans have been included within Section 2.3, The Scottish Office Core Fixed Asset Investments. Balances are as at 31 March 1997. These loans have been used to finance the assets of the NHS Trusts, Scottish Enterprise and Caledonian McBrayne Ltd. The assets of these bodies are included within the appropriate sections of the NAR.

2.2 THE SCOTTISH OFFICE CORE FIXED ASSETS

2.2.1. Land And Buildings

The land and buildings owned by the Scottish Office as part of the Departmental Estate is as follows:

Victoria Quay, Leith, Edinburgh:	A modern office building comprising 27,638 sq. mtrs.
16-22 Waterloo Place, Edinburgh:	Stone built office accommodation comprising 3,231 sq. mtrs.
St Andrew's House, Regent Road, Edinburgh:	Stone built office accommodation comprising 14,217 sq. mtrs.
Governor's House, Regent Road, Edinburgh:	Stone built office accommodation comprising 310 sq. mtrs.
James Craig Walk, Edinburgh:	Stone built office accommodation comprising 2,591 sq. mtrs.
Montreatmont Moor, Forfar:	Brick built office accommodation comprising 666 sq. mtrs.
3 East High Street, Forfar:	Stone built office accommodation comprising 203 sq. mtrs.
Tweedbank, Galashiels:	Brick built office accommodation comprising 755 sq. mtrs.
Wellhall Road, Hamilton:	Brick built office accommodation comprising 582 sq. mtrs.
Thainstone House, Inverurie:	Brick built office accommodation comprising 1,659 sq. mtrs.
Fogralea, Lerwick:	Brick built office accommodation comprising 191 sq. mtrs.
56 High Street, Lossiemouth:	Brick built office accommodation comprising 115 sq. mtrs.
Jeanfield House, Perth:	Stone built office accommodation comprising 389 sq. mtrs.
Scorrybreck, Portree:	Timber framed office accommodation comprising 222 sq. mtrs.
10 Keith Street, Stornoway:	Brick built office accommodation comprising 340 sq. mtrs.
Station Road, Stranraer:	Brick built office accommodation comprising 143 sq. mtrs.
Strathbeg House, Thurso:	Stone built office accommodation comprising 522 sq. mtrs.
Knowsley House, Inverness:	Brick built office accommodation comprising 312 sq. mtrs.

Tankerness Lane, Kirkwall:	A modern office building comprising 494 sq. mtrs.
28 Longman Road, Inverness:	Brick built office accommodation comprising 1,239 sq. mtrs.
Cameron House, Oban:	Brick built office accommodation comprising 771 sq. mtrs.
Saughton House, Edinburgh:	Brick built office accommodation comprising 11,063 sq. mtrs.
Dover House, London:	Stone built office accommodation comprising 2,345 sq. mtrs.
Balvanich, Benbecula:	Brick built office accommodation comprising 238 sq. mtrs.
312-320 Lawnmarket, Edinburgh:	Stone built office accommodation used by the National Gallery of Scotland comprising 846 sq. mtrs.
Leith Customs House, Constitution Street, Edinburgh:	Stone built building comprising 2,259 sq. metres. Currently used for storage purposes by the National Gallery of Scotland.
Port Edgar, South Queensferry, Edinburgh:	Brick built building comprising 4,722 sq. metres. Currently used for storage purposes by the National Gallery of Scotland and the National Museums of Scotland.
4 Bankhead Medway, Sighthill, Edinburgh:	Brick built comprising 429 sq. metres. Currently used for storage purposes by the National Museums of Scotland.
242 West Granton Road, Edinburgh:	Brick built comprising 5,894 sq. metres. Currently used for storage purposes by the National Museums of Scotland.
National Library of Scotland, 33 Salisbury Place, Edinburgh:	A modern building unique in design consisting of 19,168 sq. metres. Currently used for storage purposes by the National Library of Scotland.
Scottish Fire Service Training School, Gullane:	The Scottish Fire Service Training School extends over a site area of some 10.5 acres and comprises a number of properties and training facilities to support the purpose of the School.

The following residential properties are also owned by the Department:

30 Muirfield Park, Gullane

26 Muirfield Park, Gullane

19 Garleton Court, Gullane

2 Garleton Court, Gullane

**Scottish Police College, Tulliallan,
Kincardine, Fife:**

The Scottish Police College extends over a site area of some 90 acres and comprises a number of properties and training facilities to support the purpose of the College.

Land - Brankholme Burn, Rosyth:

A single field of good quality arable land. Site area 11.16 Ha.

Land - Clovenfords, Peel Hospital Site:

A plot of land consisting of 0.788 Ha. Currently on open market.

**Civil Defence Bunker,
Cultybraggan, Comrie:**

Former bunker used for civil defence purposes. Negotiations on-going regarding possible transfer to the Ministry of Defence.

Civil Defence Radio Stations

The Department owns the following civil defence radio stations:

**Wireless Relay Station, Callachay Hill,
Black Isle**

30 m Square tapering lattice steel tubular tower. Comprises radio room, generator room and entrance vestibule.

**Wireless Relay Station,
Ben Cruachan, Loch Awe**

30 m Square tapering lattice steel tubular tower. Comprises radio room, generator room and entrance vestibule.

**Wireless Relay Station,
Grass Point, Isle of Mull**

18 m Square tapering lattice steel tubular tower. Comprises radio room, generator room and entrance vestibule.

**Wireless Relay Station,
Hazelshaw Hill, Dumfries**

32 m Square tapering lattice steel tubular tower. Comprises radio room, generator room and entrance vestibule.

**Wireless Relay Station,
Cairn Mon Earn, Nr Stonehaven**

30 m Square tapering lattice steel tubular tower. Comprises radio room, generator room and entrance vestibule.

Highland and Lowland Estates

The original purpose in acquiring the estates was for land settlement and this continues to be the reason why the estates are held. The on-going policy is however, to dispose of the estates either in terms of an established scheme of discounted prices for tenants, or under existing legislation which gives tenants of crofts the statutory right to purchase their individually occupied land.

In the case of property still vested in the Secretary of State for Scotland the objective is to maintain and manage the property through the normal landlord/tenant relationship and a programme of essential expenditure is in place with rents and other charges reviewed in terms of the statutes.

Highland Estate

The Highland Estate consists of 64 estates with a total of 1,391 crofting and other agricultural lets with a total hectareage of 104,689 Ha.

Lowland Estate

The Lowland Estate consists of 26 estates with a total of 21 holdings and 11 houses. The total hectareage of the Lowland Estate is 380 Ha.

2.2.2 Furniture And Fittings

The Scottish Office core has a large number of items of office furniture and fittings spread over some 42 locations. Furniture and fittings includes chairs, desks, tables, bookcases, cabinets cupboards carousels, pedestals and racking.

2.2.3 Plant And Machinery

The core Scottish Office has three categories of plant and machinery: IT systems, office equipment and all other types of equipment. These are summarized below:

Office Equipment

The number and type of office equipment owned by the core Scottish Office as at 1 April 1997 are as follows - 2 multimedia projectors and 161 photocopiers.

Equipment

The core Scottish Office has a range of other equipment which includes: video conference equipment; telecommunications equipment - telephone exchanges, telephone systems, voice mail.

IT Systems

Listed below are the IT Systems (those exceeding £0.5million in value) which have been implemented in the last 5 years.

	Description
Agricultural Census	Statistical analysis system for production of the agricultural census.
Corporate Finance System (SCOAP)	Scottish Office accounting system
Farm Accounts Scheme	Agricultural grants system.
Elgin Replacement	Replacement of ELGIN electronic mail system.
FIS/FMR (yet to be completed)	Field identification system related to payment of agricultural grants.
Fisheries Group Is Strategy (FIN)	Fisheries quota and fleet capacity tracking system
Gemini Project (yet to be completed)	Personnel Human Resources System
ID Glasgow Strategy	Correspondence and case tracking system
Records Management -Computerisation Of Central Registries	File registration system
SAH Refurbishment (yet to be implemented)	Computer network infrastructure for Scottish Office building.
SAS Enterprise Licence	Software licenses for statistical analysis software.
SCOTS	Implementation of office automation infrastructure for The Scottish Office.
SIACS	Agricultural grant payment system
Technology Refresh (yet to be implemented)	Replacement of existing obsolete Scottish Office hardware and software.
Victoria Quay: OA Infrastructure	Computer network infrastructure and IT migration for Scottish Office building.

2.2.4. Vehicles

The number and type of vehicles owned by the core Scottish Office as at 1 April 1997 are as follows - 163 cars, 11 vans and 1 minibus.

2.2.5. Heritage Assets

The main category of heritage assets within the Scottish Office are the monuments (of which there are approximately 330) in the care of the Historic Scotland. Details of these historic sites are set out in the booklet 'Historic Scotland - The Sites to See' which is available from Historic Scotland, Longmore House, Salisbury Place, Edinburgh EH9 1SH for £1.95 plus £0.50 p & p.

2.3 The Scottish Office Core Fixed Asset Investments

2.3.1. Shareholdings In Nationalised Industries

The Secretary of State for Scotland is the sole shareholder in Caledonian MacBrayne Ltd and the Highlands and Islands Airports Ltd (HIAL). The shareholdings are 50,000 ordinary shares of £1 in HIAL and 1,500,000 shares of £10 in Caledonian MacBrayne Ltd.(more information about these bodies is given in section 6.1)

2.3.2. Voted Loans

Loans to Caledonian MacBrayne Ltd, mainly used for construction in new shipping and to Scottish Enterprise for the purchase of equity in companies and for lending to industry in Scotland.

2.3.3. Other Loans

- Crofters Loans- loans given to crofters and others towards new house building, house improvements and the provision of electricity and gas supplies.
- Loans for harbour improvements- loans for the reconstruction and improvement of harbours, piers, quays, etc., designed to benefit the fishing industry.
- Harbour Trust Loans- loans given to finance 25% of harbour improvement works carried out by Independent Harbour Trusts. The remaining 75% is funded by grant.
- Tay Road Bridge Joint Board- loans made to the Tay Road Bridge Joint Board towards the cost of constructing the bridge and replacing fixed facilities.

2.3.4. NHSTrust Debt

This debt arose when Trusts were established and they had to borrow funds to buy the properties they occupied. The funds came from the NLF and was known as Originating Capital Debt(OCD) which comprised of Interest Bearing Debt(IBD) and Public Dividend Capital(PDC).In addition to the loans made setting up the OCD the Trusts have been given further loans to finance capital investment. This debt is made up of PDC and IBD.

The outstanding balances as at 31-3-97 for the above investments are given in the table below:

INVESTMENT	BALANCE AT 31/3/97 £,000
Nationalised Industries	
HIAL (50,000 ordinary shares of £1 each)	50
Caledonian MacBrayne Ltd (1.5 million ordinary shares of £10 each)	15,000
Voted loans	
Scottish Enterprise	27,117
Caledonian MacBrayne Ltd	4,500
Other loans	
Crofters loans	30,471
Harbour Improvements	744
Harbour Trusts	85
Tay Road Bridge Joint Board	3,148
NHS Trust debt	
IBD	1,452,913
PDC	1,419,468

2.3.5. National Loans Fund (NLF)

These balances are in respect of “the sums issued to the Secretary of State for Scotland out of the National Loans Fund to enable him to make loans” to Scottish Enterprise, Scottish Homes and the Scottish Water Authorities. The outstanding balances as at 31/3/97 on these loans are detailed below:

BODY/AUTHORITIES	BALANCE AT 31/3/97 £,000
Scottish Enterprise	349
Scottish Homes	392,448
Scottish Water Authorities	503,000

3. EXECUTIVE AGENCIES OF THE SCOTTISH OFFICE

3.1. Scottish Prison Service

3.1.1 Foreword

The Scottish Prison Service (SPS) was established as an Executive Agency of the Scottish Office Home and Health Department in April 1993. The Agency exists to keep in custody those committed by the Courts, to maintain good order in each Prison, to care for prisoners with humanity and to provide prisoners with a range of opportunities to exercise personal responsibility and to prepare for release.

3.1.2 Land and Buildings

The lists detailed at Section 3.1.7 and 3.1.8 indicates the location of the prisons and other establishments, stores, headquartes, prison service and college. In addition to the main facility, certain locations also include any houses and garages for the use of the prison officers and prison officers clubs.

3.1.3 Fixtures and Fittings

Fixtures and fittings represent photocopiers, telephone systems and other office equipment spread throughout the establishments.

3.1.4 Plant and Equipment

This category represents all items of plant and equipment used in the establishments, from kitchen equipment to sewing machines and welding equipment used in prison industries.

3.1.5 Computer Equipment

SPS operate an information network giving all employees access to the accounting and prisoner records systems as necessary, as well as word processing and spreadsheet facilities. This provides roughly 1000 workstations spread throughout the establishments.

3.1.6 Vehicles

Vehicles are located at each of the establishments. There are the following numbers of vehicles - 45 cars, 56 vans, and 13 other vehicles. Included in 'Other Vehicles' are tractors, road sweepers, dumper trucks etc.

3.1.7 Establishment Addresses

HM PRISON, ABERDEEN:	Craiginchies, Aberdeen, AB11 8FN
HM PRISON, BARRLINNIE:	Barlinnie, Glasgow, G33 2QX
HM YOUNG OFFENDERS' INSTITUTION, CASTLE HUNTLY:	Castle Huntly, Longforgan, Nr Dundee
HM PRISON AND INSTITUTION, CORNTON VALE:	Cornton Vale, Cornton Road, Stirling, FK9 5NY
HM YOUNG OFFENDERS' INSTITUTION, DUMFRIES:	Terregles Street, Dumfries, DG2 9AX
HM PRISON, DUNGAVEL:	Dungavel House, Strathaven, Lanarkshire, ML10 6RF
HM PRISON, EDINBURGH:	33 Stenhouse Road, Edinburgh, EH11 3LN
HM PRISON, FRIARTON:	Friarton, 81 Edinburgh Road, Perth, PH2 8DW
HM PRISON AND YOUNG OFFENDERS' INSTITUTION, GLENOCHIL:	Tullibody, Clackmannanshire
HM PRISON, GREENOCK:	Gateside, Greenock, PA16 9AH
HM PRISON, INVERNESS:	Porterfield, Inverness, IV2 3HH
HM REMAND INSTITUTION, LONGRIGGEND:	Longriggend, Nr Airdrie, Lanarkshire, ML6 7TL
HM PRISON, LOW MOSS:	Low Moss, Bishopbriggs, G64 2QB
HM PRISON, NORANSIDE:	Noranside, Fern, By Forfar, Angus, DD8 3QY
HM PRISON, PENNINGHAME:	Penninghame, Newton Stewart, DG8 6RG
HM PRISON, PERTH:	3 Edinburgh Road, Perth, PH2 8AT
HM PRISON, PETERHEAD:	Peterhead, Aberdeenshire, AB42 2YY
HM YOUNG OFFENDERS' INSTITUTION, POLMONT:	Brightons, Falkirk, FK2 0AB
HM PRISON, SHOTTS:	Shotts, ML7 4LF

3.1.8 Other Properties

SPS CENTRAL STORES:	Westend, Station Road, Fauldhouse, EH47 8BS
SPS HEADQUARTERS:	Carlton House, South Gyle, Redhughes Rigg, Edinburgh, EH12 9HW
SPS COLLEGE:	Newlands Road, Brightons, Falkirk, FK2 ODE

3.2. Historic Scotland

3.2.1 Foreword

Historic Scotland was established as an Executive Agency on 1 April 1991 by the Secretary of State for Scotland as part of the Government's Next Steps Initiative. The Agency is headed by the Director and Chief Executive who is accountable to the Secretary of State for Scotland.

The Agency's principal activities are to protect, present and promote Scotland's built heritage which includes ancient monuments and archaeological sites; historic buildings; parks and gardens; and designed landscapes.

3.2.2 Land And Buildings

Operational assets are described at 3.2.7 and the heritage estate at 3.2.8.

3.2.3 Furniture And Fittings

The Furniture and Fittings listed in the Asset Register covers a range of furniture etc. There is office furniture, shop furniture for retail outlets, conference furniture, antique furniture and replica furniture and fittings for historical buildings. The furniture is situated at a number of offices, monuments and historical buildings which are in the care of Historic Scotland. Fixtures and fittings represent photocopiers, telephone systems and other office equipment spread throughout the establishments.

3.2.4 Plant & Equipment

Plant and Machinery items on the Asset Register range from grouped items such as hand tools and electrical tools to scaffolding and heavy plant. The items are sited at depots and monuments throughout Historic Scotland's properties.

3.2.5 IT Equipment

The IT equipment recorded in Historic Scotland's asset register consists of 3 systems i.e. Oracle, Financial Accounting System and Team Office Server. There are 200 computers networked to these systems. The Financial Accounting System also has an EPOS system linked into it. The EPOS system downloads information from our retail outlets into the Financial Accounting System.

3.2.6 Vehicles

Historic Scotland owns 40 cars, 27 light commercial vehicles, 12 heavy commercial vehicles and 2 motorcycles. In addition, Historic Scotland also own 9 boats and 8 boat trailers of various types.

3.2.7 Operational Assets

Residences

EC - Palace Block, Edinburgh Castle, Crown Square, Edinburgh, EH1 2NG

Dumbiedykes Lodge, Holyrood Park, Edinburgh, EH8 9UX

Whithorn Priory, 6 Bruce Street, Whithorn, Wigtownshire

Duddingston Lodge, Holyrood Park, Edinburgh, EH15 3PY

St Leonard's Lodge (West), Holyrood Park, Edinburgh, EH16 5BT

St Leonard's Lodge (East), Holyrood Park, Edinburgh, EH16 5BT

Blackness Castle, Bo'ness, Linlithgow, West Lothian

Caerlaverock Castle, Glencaple, Dumfries

Meadowbank Lodge, Holyrood Park, Edinburgh, EH8 7AT

EC - Crown House, Edinburgh Castle, Crown Square, Edinburgh, EH1 2NG

Wells o Wearie Cottage, Holyrood Park, Edinburgh, EH16 5BT

Craignethan Castle, Blackwood, Lesmahagow, Lanarkshire

Crookston Castle, 170 Brockburn Road, Glasgow, G53 5RY

Dryburgh Abbey, St Boswells, Melrose, Roxburghshire

Dumbarton Castle, Dumbarton, Dunbartonshire

Jedburgh Abbey, 4/5 Abbey Bridgend, Jedburgh, Roxburghshire

Linlithgow Peel, Park Keepers House, 4 Kirkgate, Linlithgow, West Lothian

Argyll's Lodgings, Flat 1, 2,3 and 4, Castle Wynd, Stirling

Aberdour Castle, Aberdour, Fife

Inchcolm Abbey, Inchcolm Island, Firth of Forth

Broughty Castle, Broughty Ferry, Angus

Castle Campbell, Dollar, Clackmannanshire

Doune Castle Cottage, Castle Road, Doune, Stirlingshire

Elcho Castle Cottage, Elcho Castle, Rhynd, By Perth

Huntingtower Castle, Huntingtower, Perth

Restenneth Priory, Nr Forfar, Angus
42 Arnol Isle of Lewis, Custodians House, Black House, 42 Arnol, Bragar, Isle of Lewis
Flat No 1, Fort Charlotte, Lerwick, Shetland, ZE1 0JN
Flat No 2, Fort Charlotte, Lerwick, Shetland, ZE1 0JN
Dallas Dhu Cottage No 1, Dallas Dhu Distillery, Mannachie Road, Forres, Morayshire
Dallas Dhu Cottage No 2, Dallas Dhu Distillery, Mannachie Road, Forres, Morayshire
Dallas Dhu Cottage No 3, Dallas Dhu Distillery, Mannachie Road, Forres, Morayshire
Dallas Dhu Cottage No 4, Dallas Dhu Distillery, Mannachie Road, Forres, Morayshire
Cathedral Lodge, Elgin Cathedral, King Street, Elgin, IV30 1HU
Tolquhon Castle Cottage, Tarves, Ellon, Aberdeenshire, AB41 7LP
Custodians Cottage, Spynie Palace, Nr Elgin, IV30 2QG

Shops/Retail Outlets - North

Balvenie Castle, Dufftown, Banffshire
Bishop & Earl's Palace, Kirkwall, Orkney
Arnol Black House, Arnol, Isle of Lewis
Brough of Birsay, St Peter's Church, Birsay, Orkney
Earl's Palace, Birsay, Orkney
Corgarff Castle, The Whitehouse, Corgarff, Strathdon, Aberdeenshire
Dallas Dhu Distillery(Building), Mannachie Road, Forres, Morayshire
Dallas Dhu Distillery(Display), Mannachie Road, Forres, Morayshire
Deer Abbey, Near Old Deer, Peterhead
Elgin Cathedral, Cathedral Lodge, Elgin, Morayshire
Fort George Shop, Ardersier, Invernesshire
Broch of Gurness, Aikerness, Evie, Orkney, KW15 1TT
Huntly Castle, Huntly, Rhynie, Aberdeenshire, AB5 5DJ
Jarlshof, Pre-Historic Settlement, Sumburgh, Shetland, ZE3 9JN
Kildrummy Castle, Kildrummy, By Alford, Aberdeenshire
Kildrummy Services, Kildrummy, By Alford, Aberdeenshire
Maes Howe, Stenness, Orkney
Tormiston Mill, (Maes Howe), Stenness, Orkney
Skara Brae, Sandwick, Stromness, Orkney
Tolquhon Castle, Tarves, by Ellon, Aberdeenshire
Urquhart Castle, Drumadrochit, Inverness
Spynie Palace, Elgin, Morayshire

Shops/Retail Outlets - Central

Bonawe Iron Furnace, Taynuilt, Argyll
Claypotts Castle, Broughty Ferry, Angus
Dunstaffnage Castle, Loch Etive, By Oban, Argyll
Edzell Castle, Edzell, By Brechin, Angus
Stirling Castle, Stirling, FK8 1AG
Stirling Castle restaurant, Stirling, FK8 1AG
Argyll's Lodgings, Castle Wynd, Stirling, FK8 1AG
Dunfermline Palace, Dunfermline, Fife
Inchcolm Abbey, Inchcolm Island, Firth of Forth, Fife
St Andrew's Castle, St Andrews, Fife
St Andrew's Cathedral, St Andrews, Fife
Aberdour Castle, Aberdour, Fife
Arbroath Abbey, Arbroath, Angus
Castle Campbell, Dollar, Clackmannanshire
Doune Castle, Doune, Stirlingshire
Huntingtower Castle, Huntingtower, By Perth
Inchmahome Priory, Port of Menteith, Kippen, Stirling, FK8 3RA
Inchmahome Services, Port of Menteith, Kippen, Stirling, FK8 3RA
Loch Leven Castle, Kinross, Tayside
Cairnpapple Hill, Torphichen, West Lothian
Crichton Castle, Crichton, Midlothian
Crossraguel Abbey, Maybole, Ayrshire
Dirleton Castle, Dirleton, East Lothian
Dryburgh Abbey, Dryburgh, St Boswells, Roxburghshire
Edinburgh Castle Gift Shop, The Castle, Edinburgh, EH1 2NG
Edinburgh Castle Crown Jewel Shop, Crown Square, Edinburgh Castle, Edinburgh, EH1 2NG
Edinburgh Castle Restaurant, Crown Square, Edinburgh Castle, Edinburgh, EH1 2NG
Jedburgh Abbey, 4/5 Abbey Bridgend, Jedburgh, Roxburghshire
Rothesay Castle, Rothesay, Isle of Bute
Seton Collegiate, Seton, Cockenzie, East Lothian
Skelmorlie Aisle, Largs, Ayrshire
Smailholm Tower, Smailholm, Kelso, Roxburghshire
Tantallon Castle, North Berwick, East Lothian
Torphichen Preceptory, Torphichen, West Lothian
Whithorn Priory Museum & House, 6 Bruce Street, Whithorn, Wigtownshire
Blackness Castle, Blackness, Near Linlithgow, West Lothian
Linlithgow Palace, Linlithgow, West Lothian

Newark Castle, Port Glasgow, Renfrewshire
Bothwell Castle, Uddingston, Lanarkshire
Caerlaverock Castle, Glencaple, Dumfries
Cardoness Castle, Gatehouse of Fleet, Kirkcudbrightshire
Craigmillar Castle, Craigmillar, Edinburgh, EH16
Craignethan Castle, Lesmahagow, Lanarkshire
Dumbarton Castle, Castle Road, Dumbarton, Dunbartonshire
Dundrennan Abbey, Dundrennan, Kirkcudbrightshire
Glenluce Abbey, Glenluce, Newton Stewart, Wigtownshire
Hermitage Castle, Newcastleton, Hawick, Roxburghshire, TD9 9SG
Maclellan's Castle, Kirkcudbright, Kirkcudbrightshire
Melrose Abbey, Melrose, Roxburghshire
New Abbey Corn Mill, New Abbey, Dumfries
Sweetheart Abbey, New Abbey, Dumfries
Threave Castle, Threave, Dumfries
Threave Services, Threave, Dumfries
Elcho Castle, Rhynd, Perth
Kilchurn Castle, Near Loch Awe, Damally
Meigle Sculptured Stones Museum, Meigle, Perthshire
Beaully Priory, Near Beaully, Inverness-shire

Depots

Dirleton Castle, Dirleton, East Lothian
Glenluce Abbey, Glenluce, Newton Stewart, Wigtownshire
Melrose Abbey, Melrose, Roxburghshire
Craignethan Castle Cottage, Blackwood, Lesmahagow, Lanarkshire, ML11 9PL
Bothwell Castle, Bothwell, Glasgow
Rothesay Castle, Rothesay, Isle of Bute
Caerlaverock Castle, Glencaple Road, Dumfries
Blackness Castle, Blackness, Nr Linlithgow, West Lothian
Doune MCU Depot, Doune Castle, Castle Road, Doune, Stirlingshire
Arbroath MCU Depot, 10 Abbey Street, Arbroath, Angus
Aberdour MCU Depot, Unit 1 West Docks, Harbour Place, Burntisland, KY3 9GW
St Andrew's MCU Depot, St Andrews Cathedral, St Andrews, Fife
Elgin Works Yard, Elgin Cathedral, Elgin, Morayshire, IV30 1BL
Fort Charlotte, Lerwick, Shetland, ZE1 0JN
Huntly Castle, Huntly, Aberdeenshire, AB54 4SH
Kildrummy Castle, Kildrummy Road, Alford, Aberdeenshire, AB33 8RA

Fort George, Ardersier, Inverness, IV1 2TD
Broch of Gurness, Aikerness, Evie, Orkney, KW15 1TT

Accommodation

Stenhouse Conservation Centre, 3 Stenhouse Mill Lane, Edinburgh, EH11 1RW
Conservation Centre, 7 South Gyle Crescent, Edinburgh, EH11 3LR
Edinburgh Castle, Area Office, Crown Square, Edinburgh, EH1 2NG
Stirling Castle, Stirling, FK8 1AG

- Fort Major's House
- Barrack Warden's House
- Guardhouse

Fort George, Ardersier, Inverness, IV1 2TD
Croft-an-Righ House, 30 -30A Croft-an-Righ, Edinburgh, EH8 8ED
Holyrood Palace Gardens, Holyrood Palace, Edinburgh, EH8 8DU
St Anns Maltings, Holyrood Park, Abbeyhill, Edinburgh
Kerse Road, Kerse Road Industrial Estate, Stirling
Priory Field, Melrose Abbey, Melrose, Roxburghshire
Haile's Field, Hailes Cottage, By East Linton, East Lothian
Fiddler's Croft, 1 Grougfoot Farm Cottages, Linlithgow, West Lothian
Holyrood Lodge, Holyrood Park, Edinburgh, EH8 8DU
Urquhart Castle, Strone Point, Drumnadrochit, Inverness shire, IV3 6XL
Maes Howe, Stenness, Stromness, Orkney, KW15 1BL
Skara Brae, Voydale, Sandwick, Orkney
Black House, 39 Arnol & Land Adjacent, Car Park & Derelict Croft House,
Bragar, Isle of Lewis

Offices

Argyll's Lodgings, Castle Wynd, Stirling, FK8 1AG

3.2.8 Heritage Estate

Historic Scotland cares for some 330 historic sites across Scotland, from prehistoric dwellings to stone circles, abbeys to cathedrals, castles to palaces. Details of these are given in a booklet 'Historic Scotland - The Sites to See' which is available from Historic Scotland, Longmore House, Salisbury Place, Edinburgh EH9 1SH for £1.95 plus £0.50 p & p.

3.3. Scottish Fisheries Protection Agency

3.3.1 Foreword

In April 1991 the Secretary of State for Scotland established the fisheries protection and enforcement services as an executive agency within The Scottish Office Agriculture, Environment and Fisheries Department as part of the Government's Next Steps Initiative. The Agency is headed by a Chief Executive accountable to the Secretary of State for Scotland.

The principal activities of the Scottish Fisheries Protection Agency are to:

- pursue and implement an effective strategy for fisheries enforcement;
- deter illegal fishing by UK and foreign vessels by air and sea surveillance;
- detect breaches of fisheries regulations by monitoring and inspection at sea and in ports and report as appropriate to the prosecuting authorities;
- provide intelligence on fishing activities in Scottish waters and information and advice in support of fisheries policy;
- deliver and manage its inspection and protection services economically, efficiently and effectively.

3.3.2 Equipment

SFPA equipment includes photocopiers, fax machines and an overhead projector. This equipment is situated throughout SFPA's Fishery Offices, fishery protection vessels and launches, fleet store and Headquarters.

3.3.3 Computer Equipment

SFPA currently utilises its 110 pc workstations to run 5 networked applications. These applications are 'SCOTS', 'F.I.N.', 'SCOAP', 'Britannia' and 'Gemini'.

'SCOTS' involves a network of PCs with office automation software and communication links within the agency, fisheries group, and x400/internet facilities for communication outwith the Scottish Office.

'F.I.N.' (Fisheries Information Network) is an oracle developed application for the capture and storage of data on vessel landings, sightings, boardings and other incidents.

'SCOAP' (The Scottish Office Accounting Package) was introduced on 1 April 1996. Its remit was to improve on the Scottish Office's previous accounting system by incorporating the necessary facilities to satisfy the demands of Resource Accounting.

'Britannia' fixed asset software was introduced in 1997 by the Scottish Office and its Agencies to record and calculate all assets and their various depreciation costs. This system is now operational and will be used for producing depreciation costs for the 1997-98 annual accounts. Again, this system was derived to meet the demands of Resource Accounting.

'Gemini' is a pay and personnel system which will be introduced on 1 April 1998. This system will replace the current non-integrated pay and personnel systems which will be terminated at the end of 1997-98 financial year.

3.3.4 Vehicles

SFPA have the following number of vehicles - 22 motor cars and 3 light commercial vehicles. These vehicles are based at SFPA's Fishery Offices and fleet store.

3.3.5 Vessels

SFPA have the following number of vessels:

- 1 Island Class Offshore vessel
- 2 Sulisker Class Offshore vessels
- 2 Coastal Patrol Inshore vessels
- 1 Coastal and Estuarial vessel

3.3.6 Aircraft

SFPA own 2 Reims Cessna Caravan II F-406 aircraft.

3.4. Scottish Agricultural Science Agency

3.4.1 Foreword

The Scottish Agricultural Science Agency (SASA) was established as an Executive Agency within the Scottish Office Agriculture, Environment and Fisheries Department (SOAEFD) in April 1992, as part of the Government's Next Steps Agency. It was designated a Simpler Agency in October 1992.

The Agency exists to provide government with expert scientific information and advice on agricultural crops, horticultural crops and aspects of the environment. It also performs statutory and regulatory work in relation to national, European Community (EC) and other international legislation and agreements on plant health, bee health, variety registration and crop improvement, genetically manipulated organisms (GMOs), and the protection of crops, food and the environment.

Since SASA's principal customer is SOAEFD, the Agency operates mainly for Scottish interests, but it also seeks to meet the requirements of other Agriculture Departments as well as various UK and international bodies, local government, academic and research institutes, and private companies, organisations and individuals.

3.4.2 Land and Buildings

- Scottish Agricultural Science Agency
East Craigs
Edinburgh EH12 8NJ

The site comprises of a number of buildings including office buildings, scientific laboratories, dwelling houses, one listed building, garages, stores and glasshouses. Much of the land is landscaped and there are also two arable fields which are used by our farm.

- Scottish Agricultural Science Agency
Gogarbank Farm
Gogarbank
EH12 9DR

The site is a working arable farm of approximately 380 acres. The buildings consist of two farmhouses (one of which is used as an office), farm cottages, barns, sheds and garages.

3.4.3 Fixtures and Fittings

Most of this category is made up of office equipment eg. workstations, desks, tables, filing cabinets, bookcases and other storage units located at East Craigs. At Gogarbank Farm the farmhouse and cottages are let out unfurnished so there are no fixtures and fittings there.

3.4.4 Plant and Machinery

At East Craigs, the non-IT plant and machinery comprises mainly of laboratory equipment eg. autoclaves, goods lofts, fume cupboards, cold stores, freezers, constant temperature rooms, air conditioning and boilers.

At Gogarbank Farm, this category consists of farm equipment such as ploughs, trailers, potato diggers, grain dryers and cages for netting off seed plots.

IT equipment is limited to East Craigs only. SASA has its own IT network and the asset costs are made up of hardware, such as PC's, monitors, printers, and software (both packaged and bespoke).

3.4.5 Vehicles

Scottish Agricultural Science Agency owns 50 cars, 10 light commercial vehicles and 109 heavy commercial vehicles.

3.5. Scottish Office Pensions Agency

3.5.1 Foreword

The Scottish Office Pensions Agency (SOPA) was launched on 1 April 1993 as part of the Government's Next Steps Initiative. Its operating framework including financial delegations are established in the Agency's formal Framework Document.

SOPA administers the superannuation, injury benefit and compensation schemes for the NHS in Scotland, the superannuation scheme covering teachers in Scotland, and a closed scheme covering former staff of colleges which were grant-aided by The Scottish Office Education Department. Two smaller superannuation schemes are also administered; the Scottish Legal Aid Board and The Scottish Agriculture and Fisheries Department schemes. It also regulates public service pension schemes in Scotland and advises Scottish Office Departments and Ministers on pensions policy. SOPA is also responsible for the payment of teachers' pensions and compensation payments.

3.5.2 Fixtures And Fittings

This category includes all desks, chairs and filing cabinets. Due to the small size of SOPA the value of individual furniture items becomes significant and has therefore been included, on a pooled basis, in the Agency Balance sheet.

3.5.3 Office Equipment

Office Equipment consists of a photocopier, automailer and an air-conditioning unit. These items are depreciated over 5 years and are revalued annually.

3.5.4 IT Systems

SOPA is connected to the SCOTS IT System. This includes approximately 180 desktop PCs containing Microsoft Office and E-mail software, networked laser printers and a server to allow PCs to be used as terminals for mainframe pensions administration package. These items are depreciated over 5 years and are not revalued.

3.6. Student Awards Agency Scotland

3.6.1 Foreword

The Student Awards Agency For Scotland (SAAS) was established as an Executive Agency of the Secretary of State for Scotland on 5 April 1994 as part of the Government's Next Steps initiative. It is headed by a Chief Executive who is responsible to the Secretary of State.

SAAS administers awards for eligible Scottish students undertaking full time courses of higher education throughout the UK, together with certain related functions in connection with student loans, Access Funds and educational endowments.

3.6.2 Furniture and Fittings

The categories of Furniture and fittings in SAAS are :-

- Workstations
- Metal cupboards/filing cabinets/racks
- Kitchen fittings
- Miscellaneous furniture

The furniture and fittings are located within Gyleview House.

3.6.3 IT Systems

SAAS has ownership of 160 Workstations, 35 Printers, and a Sun Sparc Server. Each workstation has a Microsoft Office software package. We also have work in progress, which is the on-going development of a new Student Awards processing system.

3.7. Fisheries Research Services

3.7.1 Foreword

From 1 April 1997, Fisheries Research Services (FRS) was established as an Executive Agency within The Scottish Office Agriculture, Environment and Fisheries department (SOAEFD). FRS is headed by a Director who is responsible to the Secretary of State for Scotland, within the terms of its Framework Document, for its management, performance and future development. This Annual Operating Plan lays out the key management tasks that will be addressed and sets out the expected running costs and capital expenditure for 1997/98.

The aim of FRS is to provide expert scientific and technical advice and information on marine and freshwater fisheries, on aquaculture, and on the protection of the aquatic environment and its wildlife. This is to ensure, as far as possible, that Government policy, and its regulatory and statutory activities, are informed by a full and up-to-date knowledge of marine and freshwater fisheries, of aquaculture, and of the aquatic environment.

The functions of FRS are:

- to provide timely, scientific and technical advice to support The Scottish Office's policies and regulatory responsibilities in relation to fisheries, aquaculture and the aquatic environment, this includes representing Scottish, and where appropriate UK, interests at national and international meetings which call for a scientific and technical input;
- to undertake specific services, both for The Scottish Office and other Government departments and subject to the approval of ministers, for third parties;
- to maintain a continuing programme of scientific and technical activities, including monitoring and research, to underpin the first two functions.

3.7.2 Land And Buildings

The Fisheries Research Services owns the following land and buildings:

Marine Laboratory
PO Box 101
Victoria Road
Aberdeen
AB11 9DB

Freshwater Fisheries Laboratory
Faskally
Pitlochry
Perthshire PH16 5LB

Freshwater Fisheries Laboratory
Salmon Rearing Unit
Site No 6
Almondbank
Perth

Freshwater Fisheries Laboratory
Fish Cultivation Unit
Melon Charles
Aultbea by Achnasheen
Wester Ross

3.7.3 Other Equipment

Other equipment consists principally of furniture and fittings, office equipment, scientific equipment, telecommunications equipment and IT Systems.

IT Systems

FRS has a Local Area Network which supports the work of FRS across all its locations and provides a link with the Sponsor Department SOAEFD.

3.7.4 Vehicles

The Fisheries Research Services owns 29 cars, 15 light commercial vehicles and 3 heavy commercial vehicles.

3.7.5 Vessels

The Fisheries Research Services owns the following vessels:

FRV Scotia (original ship launched in 1971)

FRV Scotia (new ship currently being fitted out - will replace original Scotia)

FRV Clupea

4 NDPBs

4.1 Accounts Commission for Scotland

The Commission was established as an independent body under the provisions of section 97 of the Local Government (Scotland) Act 1973, which provides for not more than 15 and not less than 11 Commission members, appointed by the Secretary of State for Scotland in consultation with local authority associations, organisations connected with the health service and other appropriate bodies.

The accounting and audit functions of the Commission, which are laid down in section 97(2) of the Act, are to secure the audit of all the accounts of local authorities in Scotland, to consider reports on the accounts and on the audit, and to make recommendations to the Secretary of State and to local authorities or to National Health Service bodies as the case may be in accordance with the provisions of the Act. The Commission are also required to advise the Secretary of State on any matters relating to the accounting of local authorities and of National Health Service bodies which he may refer to them.

The value of net fixed assets, as reported in the 1996-97 accounts, reads as follows:

<i>Furniture & Fittings</i>	<i>Computer Equipment</i>	<i>Total Net Fixed Assets</i>
<i>£000</i>	<i>£000</i>	<i>£000</i>
<i>100</i>	<i>197</i>	<i>297</i>

The full Annual Report and Accounts of the Accounts Commission for Scotland can be obtained from the following address:

Accounts Commission for Scotland
18 George Street
Edinburgh
EH2 2QU

4.2 The Scottish Agricultural College

The Scottish Agricultural College (SAC) is one of Europe's leading specialist institutions in applied science and technology. Under its Memorandum and Articles of Association its remit and principal activities are in education, training, advice, consultancy, research and development, in respect of agriculture and its associated industries, rural development, food production and manufacturing, and the management of land and environmental resources. SACs aim is to create, develop, impart and apply knowledge, skills and understanding to enhance the sustainability of rural areas and communities and the viability of the industries on which they depend.

SAC receives part of its funding through grant-in-aid from The Scottish Office Agriculture, Environment and Fisheries Department under the authority of the Small Landholders (Scotland) Act 1911 and a Memorandum of Understanding and Financial Memorandum agreed in 1993.

The value of net fixed assets, as reported in the 1996-97 accounts, reads as follows:

Tangible Fixed Assets			Total Net Tangible Fixed Assets	
<i>Land & Buildings</i>	<i>Equipment & Works of Art</i>	<i>Leased Equipment</i>	<i>Vehicles</i>	
<i>£000</i>	<i>£000</i>	<i>£000</i>	<i>£000</i>	<i>£000</i>
55,744	3,738	481	183	60,146

Investments	Total Investments
<i>£000</i>	<i>£000</i>
314	314

The full Annual Report and Accounts of The Scottish Agricultural College, for 1996-97, can be obtained from the following address:

The Scottish Agricultural College
West Mains Road
Edinburgh
EH9 3JG

4.3 Hannah Research Institute

The Hannah Research Institute is a Scottish Agricultural and Biological Research Institute, founded in 1928 as a result of a recommendation by the Development Commission in 1927.

The Institute is a charitable company limited by guarantee not having a share capital, and permitted to omit the word 'limited' from its title.

The principal function of The Institute is scientific research. Its programme of research is agreed with The Scottish Office Agriculture Environment and Fisheries Department (SOAEFD).

The value of net fixed assets, as reported in the 1996-97 accounts, reads as follows:

Tangible Fixed Assets			Total Net Tangible Fixed Assets
<i>Land & Buildings</i>	<i>Equipment</i>	<i>Vehicles</i>	
<i>£000</i>	<i>£000</i>	<i>£000</i>	<i>£000</i>
*2,862	1,035	2	3,899

* Note:- The ground was gifted and the original buildings funded by public subscription and state grant in equal proportions.

<i>Investments</i>	<i>Total Investments</i>
<i>£000</i>	<i>£000</i>
60	60

The full Annual Report and Accounts of The Hannah Research Institute, for 1996-97, can be obtained from the following address:

The Hannah Research Institute
Ayr
SCOTLAND
KA6 5HL

4.4 The Macaulay Land Use Research Institute

The Institute was formed on 1 April 1987 by the merging of the Macaulay Institute for Soil Research and the Hill Farming Research Organisation.

The remit of the Institute is to undertake research, in the context of rural land use and resource management, with the objective of assessing the environmental, economic and social impacts of agriculture and related land uses, and the consequences of changes resulting from factors and influences such as policy, management, effects of climate, and pollution.

The value of net fixed assets, as reported in the DRAFT 1996-97 accounts, reads as follows:

<i>Tangible Fixed Assets</i>			<i>Total Net Tangible Fixed Assets</i>
<i>Heritable Land & Buildings</i>	<i>Plant, Machinery & Equipment</i>	<i>Motor Vehicles</i>	
<i>£000</i>	<i>£000</i>	<i>£000</i>	<i>£000</i>
14,172	1,470	74	15,716

<i>Investments</i>	<i>Total Investments</i>
<i>£000</i>	<i>£000</i>
343	343

The full Annual Report and Accounts of The Macaulay Land Research Institute, for 1996-97, can be obtained from the following address:

The Macaulay Land Use Research Institute
Craigiebuckler
ABERDEEN
AB9 2QJ

4.5 Moredun Research Institute

Moredun Research Institute is a wholly owned subsidiary of The Moredun Foundation, a company limited by guarantee, having charitable status.

The value of net fixed assets, as reported in the 1996-97 accounts, reads as follows:

<i>Plant & Equipment</i>	<i>Motor Vehicles</i>	<i>Total Net Fixed Assets</i>
<i>£000</i>	<i>£000</i>	<i>£000</i>
1,175	10	1,185

The full Annual Report and Accounts of Moredun Research Institute, for 1996-97, can be obtained from the following address:

Moredun Research Institute
408 Gilmerton Road
EDINBURGH EH17 7JH

4.6 Rowett Research Institute

The Institute was first established in 1914 by a Joint Committee of the University of Aberdeen and the North of Scotland College of Agriculture following a recommendation under the 1911 Scheme of the Development Commission for promoting scientific research in animal nutrition in the Aberdeen area. In 1962 the Institute was incorporated under the Companies Act 1948. It remains a company limited by Guarantee within the obligations imposed on such companies by the Companies Acts. It is also recognised as a Charity by the Inland Revenue.

The Institute carries out an integrated scientific research programme in biological sciences of relevance to agriculture, food and health and its aim is to maintain its position as the pre-eminent European Centre for those activities. The programme of research is funded by the Scottish Office Agriculture, Environment and Fisheries Department as part of its commissioned Research and Development programme for Scotland.

The value of net fixed assets, as reported in the 1996-97 accounts, read as follows:

<i>Tangible Fixed Assets</i>				<i>Total Net Tangible Fixed Assets</i>
<i>Freehold Land & Buildings</i>	<i>Plant, Machinery & Equipment</i>	<i>Motor Vehicles</i>	<i>Computers & Furniture</i>	
<i>£000</i>	<i>£000</i>	<i>£000</i>	<i>£000</i>	<i>£000</i>
4,139	3,052	13	252	7,456

<i>Investments</i>	<i>Total Investments</i>
<i>£000</i>	<i>£000</i>
343	343

The full Annual Report and Accounts of the Rowett Research Institute, for 1996-97, can be obtained from the following address:

Rowett Research Institute
Greenburn Road
Bucksburn
ABERDEEN
AB21 9SB

4.7 Scottish Crop Research Institute

The principal activity of the Institute is research and scientific work on the production of agricultural and horticultural crops and matters ancillary thereto. The programme of research is funded in the main by the Scottish Office Agriculture, Environment and Fisheries Department together with grants and sponsorship from external sources.

The value of net fixed assets, as reported in the 1996-97 accounts, reads as follows:

<i>Land</i>	<i>Buildings</i>	<i>Apparatus, plant and equipment</i>	<i>Total Net Fixed Assets</i>
<i>£000</i>	<i>£000</i>	<i>£000</i>	<i>£000</i>
65	8,345	3,386	11,796

The full Annual Report and Accounts of the Scottish Crop Research Institute, for 1996-97, can be obtained from the following address:

Financial Controller
Scottish Crop Research Institute
Invergowrie
DUNDEE
DD2 5DA

4.8 Highlands and Islands Enterprise

Highlands and Islands Enterprise was established in 1991 in accordance with the provisions of the Enterprise and New Towns (Scotland) Act 1990 for the purpose of preparing, concerting, promoting, assisting and undertaking measures for the economic and social development of the Highlands and Islands, maintaining and enhancing skills and capacities relevant to employment, assisting people to establish themselves as self-employed and furthering improvement of the environment in the Highlands and Islands.

Highlands and Islands Enterprise is mainly financed by the Secretary of State for Scotland through the Scottish Office Education and Industry Department. In addition it has receipts in the form of rents, interest, loan repayments, and proceeds received from the sale of assets.

The value of net fixed assets as reported in the 1996-97 accounts, reads as follows:

<i>Tangible Fixed Assets</i>			<i>Total Net Tangible Fixed Assets</i>
<i>Industrial & Commercial Property</i>	<i>Tenants Improvements</i>	<i>Vehicles & Equipment</i>	
<i>£000</i>	<i>£000</i>	<i>£000</i>	<i>£000</i>
18,847	119	601	19,567

<i>Investments</i>	<i>Investments in Associates</i>	<i>Total Investments</i>
<i>£000</i>	<i>£000</i>	<i>£000</i>
16,502	28	16,530

The full Annual Report and Accounts of Highlands and Islands Enterprise, for 1996-97, can be obtained from the following address:

Highlands & Islands Enterprise
 Bridge House
 20 Bridge Street
 INVERNESS
 IV1 1QR

4.9 National Board for Nursing, Midwifery and Health Visiting for Scotland

The National Board was established under the Nurses, Midwives and Health Visitors Act 1979 (now amended by the Nurses, Midwives and Health Visitors Act 1992) to provide education and training for nurses, midwives and health visitors in Scotland and in association with the United Kingdom Central Council to regulate the nursing profession.

The Board is funded mainly by a grant administered by The Scottish Office through an Appropriation Account, and any other income raised by the Board is forwarded to The Scottish Office through Appropriations-in-Aid.

The Board's expenditure is applied to the preparation of teaching staff and the Board's headquarters function.

The value of net fixed assets, as reported in the 1995-96 accounts, reads as follows:

<i>Tangible Fixed Assets</i>			<i>Total Net Tangible Fixed Assets</i>
<i>Telephone Exchange</i>	<i>Furniture & Equipment</i>	<i>Electric & Electronic Equipment</i>	
<i>£000</i>	<i>£000</i>	<i>£000</i>	<i>£000</i>
16	41	81	138

<i>Investments</i>	<i>Total Investments</i>
<i>£000</i>	<i>£000</i>
382	382

The full Annual Report and Accounts of National Board of Nursing, Midwifery and Health Visiting for Scotland, for 1995-96, can be obtained from the following address:

National Board of Nursing, Midwifery and Health Visiting for Scotland
22 Queen Street
EDINBURGH
EH2 1NT

4.10 National Galleries of Scotland

The Board of Trustees is a body corporate appointed by the Secretary of State for Scotland in terms of the National Galleries Scotland Act 1906 as amended by the National Heritage (Scotland) Act 1985. The Board of Trustees traces its origins to the Board of Manufactures established after the Act of Union of 1707.

The principle functions of the Board are:

- to care for, preserve and add to the objects in their collections;
- to secure that the objects are exhibited to the public;
- to secure that the objects are available to persons seeking to inspect them in connection with study or research; and generally to promote the public's enjoyment and understanding of the Fine Arts both by means of the Board's collections and by such other means as they consider appropriate;
- and for those purposes to provide education, instruction and advice and to carry out research.

The value of net fixed assets as reported in 1996-97 accounts, reads as follows:

<i>Tangible Fixed Assets</i>					<i>Total Net Tangible Fixed Assets</i>
<i>Buildings under Construction</i>	<i>Buildings Improvements</i>	<i>Office Equipment</i>	<i>Fixtures & Fittings</i>	<i>Motor Vehicles</i>	
<i>£000</i>	<i>£000</i>	<i>£000</i>	<i>£000</i>	<i>£000</i>	<i>£000</i>
1,256	2,069	392	318	7	4,042

<i>Investments</i>	<i>Total Investments</i>
<i>£000</i>	<i>£000</i>
434	434

The full Annual Report and Accounts of the National Galleries of Scotland, for 1996-97, can be obtained from the following address:

National Galleries of Scotland
Administration Department
13 Heriot Row
EDINBURGH
EH3 6HP

4.11 National Library of Scotland

The National Library of Scotland Act 1925 established the National Library of Scotland “on the foundation of the Library gifted for that purpose by the Faculty of Advocates, and for purposes connected herewith”. The National Heritage (Scotland) Act 1985 made the Library an NDPB, grant-aided by Scottish Office Education and Industry Department.

The National Library of Scotland aims to acquire, make available and preserve books, manuscripts and information in other appropriate forms to meet the needs at a national level of scholarship, research and reference in the humanities and sciences, and of information provision for industry and commerce.

The value of net fixed assets, as reported in the 1996-97 accounts, reads as follows:

<i>Building Improvements</i>	<i>Motor Vehicles</i>	<i>Equipment & Machinery</i>	<i>Computer</i>	<i>Total Net Fixed Assets</i>
<i>£000</i>	<i>£000</i>	<i>£000</i>	<i>£000</i>	<i>£000</i>
<i>27,159</i>	<i>36</i>	<i>185</i>	<i>124</i>	<i>27,504</i>

The full Annual Report and Accounts of National Library of Scotland, for 1996-97, can be obtained from the following address:

National Library of Scotland
George IV Bridge
EDINBURGH
EH1 1EW

4.12 National Museums of Scotland

The National Museums of Scotland (NMS) was set up on 1 October 1985 by the amalgamation of the National Museum of Antiquities of Scotland (NMAS) and the Royal Scottish Museum (RSM). Prior to this date the NMAS was a body funded by the then Scottish Office Education Department under a separate vote while the RSM was for funding and administrative purposes a part of that Department.

The NMS and its activities are controlled primarily by the terms of the National Heritage (Scotland) Act 1985.

The functions of the NMS are, as set out in section 2(1) of the 1985 Act, to:

- care for, preserve and add to the objects in their collections
- secure that the objects are exhibited to and interpreted for the public
- secure that the objects are available to persons seeking to inspect them in connection with study or research
- generally promote the public's awareness, appreciation and understanding of matters agricultural, archaeological, architectural, artistic, cultural, environmental, historical, industrial, military, scientific and social both by means of the Board's collections and by such other means, including collaboration with other institutions, as they consider appropriate
- provide education, instruction and advice and carry out research.

The value of net fixed assets, as reported in the 1996-97 accounts, reads as follows:

<i>Buildings Purchased</i>	<i>Building under Construction</i>	<i>Buildings Improvements</i>	<i>Equipment</i>	<i>Total Net Fixed Assets</i>
<i>£000</i>	<i>£000</i>	<i>£000</i>	<i>£000</i>	<i>£000</i>
5,888	22,461	9,427	848	38,624

The full Annual Report and Accounts of the National Museums of Scotland, for 1996-97, can be obtained from the following address:

National Museums of Scotland
 Royal Museum of Scotland
 Chambers Street
 EDINBURGH EH1 1JF

4.13 Royal Botanic Garden Edinburgh

This is a scientific institution dedicated to work on plants, and has a long history stretching back to 1670, when a Physic Garden for the cultivation of medicinal and other plants for experiment and the supply of specimens for medical students was established on a plot of ground near Holyrood Abbey. As space requirements increased there were two subsequent moves of site before the present Botanic Garden, covering some 30 hectares, was first established in Inverleith in 1823.

In April 1986, the garden became an executive NDPB when responsibility for the Garden's affairs was transferred to a Board of Trustees appointed by the Secretary of State for Scotland.

The Garden and its activities are controlled primarily by the terms of the National Heritage (Scotland) Act 1985.

The value of net fixed assets, as reported in the 1996-97 accounts, reads as follows:

Tangible Fixed Assets						Total Net Tangible Fixed Assets
<i>Buildings</i>	<i>Garden Machinery</i>	<i>Scientific Equipment</i>	<i>Office Equipment</i>	<i>Fixtures Fittings</i>	<i>Motor Vehicles</i>	
<i>£000</i>	<i>£000</i>	<i>£000</i>	<i>£000</i>	<i>£000</i>	<i>£000</i>	<i>£000</i>
5,393	279	409	142	19	21	6,263

Investments	Total Investments
<i>£000</i>	<i>£000</i>
566	566

The full Annual Report and Accounts of the Royal Botanic Garden Edinburgh, for 1996-97, can be obtained from the following address:

Royal Botanic Garden Edinburgh
20A Inverleith Row
EDINBURGH
EH3 5LR

4.14 Scottish Arts Council

Their aims are to develop and improve the knowledge, understanding and practice of the arts; to increase the accessibility of the arts to the public; and to advise and co-operate with other bodies and organisations with similar interests, is the National Body responsible for supporting the arts through funding schemes, development and provision of information and services.

Formerly part of the Arts Council of Great Britain, the Scottish Arts Council was established as an independent organisation founded by Royal Charter in February 1994.

The Scottish Arts Council's activities in support of the arts are financed by a grant-in-aid. In addition the Council is one of the bodies required to distribute funds generated by the National Lottery, under the National Lottery etc. Act 1993. A small amount of funds is generated by the Council's own activities.

The value of net fixed assets, as reported in the 1996-97 accounts, reads as follows:

<i>Land & Buildings</i>	<i>Fixtures & Fittings</i>	<i>Motor Vehicles</i>	<i>Works of Art</i>	<i>Total Net Fixed Assets</i>
<i>£000</i>	<i>£000</i>	<i>£000</i>	<i>£000</i>	<i>£000</i>
453	265	43	414	1,175

The full Annual Report and Accounts of the Scottish Arts Council (General Fund and National Lottery Distribution Fund), for 1996-97, can be obtained from the following address:

The Scottish Arts Council
12 Manor Place
EDINBURGH
EH3 7DD

4.15 Scottish Council for Educational Technology

The principal activity of the Council is to work with others to promote and develop effective learning throughout the education and training system in Scotland and beyond.

The value of net fixed assets, as reported in the 1995-96 accounts, reads as follows:

<i>Heritable Property</i>	<i>Computer Equipment</i>	<i>Office Equipment</i>	<i>Furniture & Fittings</i>	<i>Total Net Fixed Assets</i>
<i>£000</i>	<i>£000</i>	<i>£000</i>	<i>£000</i>	<i>£000</i>
151	69	39	40	299

The full Annual Report and Accounts of the Scottish Council for Educational Technology, for 1995-96, can be obtained from the following address:

Scottish Council for Educational Technology
74 Victoria Crescent Road
GLASGOW
G12 9JN

4.16 Scottish Childrens Reporter Administration

This Body was established under the Local Government Etc. (Scotland) Act 1994. It came into existence on 1st April 1995 and on 1st April 1996 assumed full responsibility for three main statutory functions, which are:

- facilitating the performance by the Principal Reporter of Reporters' statutory functions (1994 Act, Section 128(3))
- managing the staff of the Reporter Service throughout Scotland (1994 Act, Section 128(7))
- providing suitable accommodation and facilities for Children's Hearings throughout Scotland (1994 Act, Section 132(1))

The value of net fixed assets , as reported in the DRAFT 1996-97 accounts, reads as follows:

<i>Land & Buildings</i>	<i>Leasehold Improvements</i>	<i>Fixtures & Fittings</i>	<i>Computer Equipment</i>	<i>Other Equipment</i>	<i>Total Net Fixed Assets</i>
<i>£000</i>	<i>£000</i>	<i>£000</i>	<i>£000</i>	<i>£000</i>	<i>£000</i>
2,975	99	121	345	47	3,587

The full Annual Report and Accounts for the Scottish Children's Reporter Administration, for 1996-97, can be obtained from the following address:

Scottish Children's Reporter Administration
Ochil House
Springkerse Business Park
STIRLING
FK7 7XE

4.17 Scottish Enterprise

Scottish Enterprise is established in terms of the Enterprise and New Towns (Scotland) Act 1990 for the purpose of furthering the development of Scotland's economy, enhancing skills and establishing self-employment, promoting Scotland's industrial efficiency and international competitiveness and furthering the improvement of the environment.

The Scottish Enterprise Network is made up of Scottish Enterprise National (SEN) and thirteen Local Enterprise Companies (LECs) together with their respective subsidiaries. Scottish Enterprise National undertakes national and strategic projects directly and is also responsible for leadership, support and control of the Scottish Enterprise Network. Scottish Enterprise National contracts with the Local Enterprise Companies for the implementation of strategy at local level, delivering a wide range of business development and training services, along with environmental and regeneration programmes.

The value of net fixed assets, as reported in the 1996-97 accounts, reads as follows:

Tangible Fixed Assets			Total Net Tangible Fixed Assets
<i>Investment Property</i>	<i>Other Property</i>	<i>Plant & Equipment</i>	
<i>£000</i>	<i>£000</i>	<i>£000</i>	<i>£000</i>
205,271	3,169	3,861	212,301

Investments	Total Investments
<i>£000</i>	<i>£000</i>
38,684	38,684

The full Annual Report and Accounts of Scottish Enterprise, for 1996-97, can be obtained from the following address:

Scottish Enterprise
120 Bothwell Street
GLASGOW
G2 7JP

4.18 Scottish Environment Protection Agency

The aim of the body is to provide an efficient and integrated environmental protection system for Scotland which will both improve the environment and contribute to the Government's goal of sustainable development.

The value of net fixed assets, as reported in the draft 1996-97 accounts, reads as follows:

<i>Land & Buildings</i>	<i>Plant & Machinery</i>	<i>Motor Vehicles</i>	<i>Fixtures & Fittings Tools & Equipment</i>	<i>Total Net Fixed Assets</i>
<i>£000</i>	<i>£000</i>	<i>£000</i>	<i>£000</i>	<i>£000</i>
5,487	6,446	127	1,918	13,978

The full Annual Report and Accounts of the Scottish Environment Protection Agency, for 1996-97, can be obtained from the following address:

Scottish Environment Protection Agency
Erskine Court
The Castle Business Park
STIRLING
FK9 4TR

4.19 Scottish Further Education Unit

The Unit has developed from its establishment in 1985 as CAST (The Curriculum Advice and Support Team) to support the implementation of a modular vocational education curriculum. In a period of continuous development and change in vocational education and training covering ten years, support work grew and diversified. In 1991 the Unit was formed by the Secretary of State for Scotland in recognition of the wider range of development issues which required to be addressed. The new Unit's budget, staffing and remit were enhanced to support strategic issues and management development, quality assurance, marketing and European issues as well as curriculum design and delivery.

It is now in its third year of operation since incorporation on 1 April 1993 as an independent company limited by guarantee, with the status of a NDPB.

The value of net fixed assets, as reported in the **DRAFT** 1996-97 accounts, reads as follows:

<i>Computer Equipment</i>	<i>Office Furniture</i>	<i>Tenant's Improvements</i>	<i>Total Net Fixed Assets</i>
<i>£000</i>	<i>£000</i>	<i>£000</i>	<i>£000</i>
76	73	84	233

The full Annual Report and Accounts of the Scottish Further Education Unit, for 1996-97, can be obtained from the following address:

Company Secretary
Scottish Further Education Unit
Argyll Court
The Castle Business Park
Stirling
FK9 4TY

4.20 Scottish Higher Education Funding Council

The Council was established on 1 June 1992 in accordance with the provisions of the Further and Higher Education (Scotland) Act 1992, and is financed by grant-in-aid.

It is responsible for providing grants to support teaching and research in Scottish higher education institutions. The Council is required to take into account the quality of teaching and research in making such grants and is therefore responsible for making arrangements to assess that quality. The Council provides the Secretary of State for Scotland with information and advice relating to all aspects of higher education in Scotland, including the financial needs of the sector.

The value of net fixed assets, as reported in the 1996-97 accounts, reads as follows:

<i>Fixtures & Equipment</i>	<i>Computer Equipment</i>	<i>Other Equipment</i>	<i>Motor Vehicles</i>	<i>Total Net Fixed Assets</i>
<i>£000</i>	<i>£000</i>	<i>£000</i>	<i>£000</i>	<i>£000</i>
215	92	47	17	371

The full Annual Report and Accounts of the Scottish Higher Education Funding Council, for 1996-97, can be obtained from the following address:

Scottish Higher Education Funding Council
 Donaldson House
 97 Haymarket Terrace
 EDINBURGH
 EH12 5HD

4.21 Scottish Homes

Scottish Homes was established under the terms of the Housing (Scotland) Act 1988.

It is the National Housing Agency, whose fundamental purpose is to enable the effective provision of good quality housing and stimulate self-motivated communities. Improving the quality, variety and cost effectiveness of housing available in Scotland in conjunction with the activities of key partners is vital to the creation of robust self-sustaining communities. Scottish Homes works with other agencies in both public and private sector to achieve this through the provision of appropriate housing and the development of thriving communities.

The value of net fixed assets, as reported in the 1996-97 accounts, reads as follows:

<i>Tangible Fixed Assets</i>				<i>Total Net Tangible Fixed Assets</i>
<i>Housing Stock</i>	<i>Land & Commercial Premises</i>	<i>Office Premises</i>	<i>Transport & Office Equipment</i>	
<i>£000</i>	<i>£000</i>	<i>£000</i>	<i>£000</i>	<i>£000</i>
197,608	8,794	10,740	2,212	218,763

<i>Investments</i>	<i>Total Investments</i>
<i>£000</i>	<i>£000</i>
112,407	112,407

The full Annual Report and Accounts for Scottish Homes, for 1996-97, can be obtained from the following address:

Scottish Homes
 Thistle House
 91 Haymarket Terrace
 EDINBURGH
 EH12 5HE

4.22 Scottish Hospital Endowments Research Trust

This is an independent body which was constituted under the Hospital Endowments (Scotland) Act 1953 (repealed and re-enacted by the National Health Service (Scotland) Act 1978) to receive and hold endowments, donations and bequests and to make grants from these funds to promote medical research in Scotland. It is empowered by the National Health Service and Community Care Act 1990 to engage in fund-raising activities for the purposes of the Trust and is required by the Health and Medicine Act 1988 to develop and exploit ideas and to exploit intellectual property.

The Trust Fund is administered in terms of the Act by a body of unpaid Members, appointed by the Secretary of State for Scotland, with a large measure of autonomy. The Members are advised by the Chief Scientist for Scotland's Acute Healthcare Research Committee in assessing the value of proposals for funding submitted to the Trust.

Their reporting year ends on 31 July 1997, therefore the value of net fixed assets, as reported in the 1995-96 accounts, reads as follows:

<i>Investments</i>			<i>Total Net Fixed Assets</i>
<i>General Fund</i>	<i>Specific Funds</i>	<i>Income Investments</i>	
<i>£000</i>	<i>£000</i>	<i>£000</i>	<i>£000</i>
<i>12,964</i>	<i>4,768</i>	<i>898</i>	<i>18,630</i>

The full Annual Report and Accounts of the Scottish Hospital Endowments Research Trust for 1995-96, can be obtained from the following address:

Trust Secretaries
 Scottish Hospital Endowments Research Trust
 16 Hope Street
 Charlotte Square
 EDINBURGH
 EH2 4DD

4.23 Scottish Natural Heritage

This body was established on 1 April 1992 by the Natural Heritage (Scotland) Act 1991.

The purpose of SNH is to secure the conservation, enhancement, understanding and enjoyment of Scotland's natural heritage - the wildlife, habitats and landscapes which have evolved through the long partnership between people and nature. To fulfil this purpose it seeks to help people enjoy Scotland's natural heritage responsibly, understand it more fully and use it wisely so that it can be sustained for future generations. Its mission is therefore to work with Scotland's people to care for our natural heritage.

In 1995-96 SNH was financed by grant-in-aid.

The value of net fixed assets, as reported in the 1995-96 accounts, reads as follows:

Tangible Fixed Assets							Total Net Tangible Fixed Assets
<i>Freehold Land</i>	<i>Buildings</i>	<i>Leasehold Land & Buildings</i>	<i>Computer Equipment</i>	<i>Other Equipment</i>	<i>Vehicles</i>	<i>Fixtures Furniture & Fittings</i>	
<i>£000</i>	<i>£000</i>	<i>£000</i>	<i>£000</i>	<i>£000</i>	<i>£000</i>	<i>£000</i>	<i>£000</i>
1,321	3,736	630	2,158	1,110	267	284	9,506

Investments	Total Investments
<i>£000</i>	<i>£000</i>
164	164

The full Annual Report and Accounts of Scottish Natural Heritage, for 1995-96, can be obtained from the following address:

Scottish Natural Heritage
12 Hope Terrace
EDINBURGH
EH9 2AS

4.24 Scottish Qualifications Authority

Established by the Education (Scotland) Act 1996, the Scottish Qualifications Authority is responsible to the Secretary of State for Scotland for the management of assessment and certification of a wide range of qualifications in Scotland specifically excluding degrees. Its general functions are:

- to devise qualifications; determine the entitlement of a person to qualifications it devises or awards; award and record such qualifications; and keep them under review and develop them;
- to approve education and training establishments as being suitable for presenting persons for such qualifications; and make arrangements for, assist in and carry out, the assessment of persons undertaking education and training;
- to accredit qualifications, other than degrees, as meeting such requirements as the Authority specifies and publishes;
- to exercise a quality assurance function in relation to education and training establishments which offer persons the opportunity to obtain qualifications the Authority devises or awards;
- to provide the Secretary of State with such advice, in respect of any matter to which its functions relate, as he may require; and to provide the Secretary of State with such advice in respect of any such matter as it thinks fit, so enabling the Secretary of State to have the benefit of its advice in matters of which it has expertise.

The SQA has an annual turnover of £25m and employs around 500 full-time staff based in Dalkeith and Glasgow. Its qualifications are offered in approximately 1000 centres and taken by around 300,000 candidates each year.

The Annual Report and Accounts are not available yet, as the Authority assumed its responsibilities in April 1997 and does not have any published accounts to date.

When available they can be obtained from:

The Chief Executive
The Scottish Qualifications Authority
Hanover House
24 Douglas Street
GLASGOW
G2 7NQ

4.25 Scottish Screen

Scottish Screen is a film and television facilitating agency with charity status.

It was created on 1 April 1997 and therefore has no fixed assets or accounts for 1996-97 other than those inherited from the Scottish Film Council (SFC).

The SFC did not capitalise any assets, therefore there are no assets per SFC's balance sheet of 31 March 1997.

When available, the accounts can be obtained from the following address:

Scottish Screen
74 Victoria Crescent Road
GLASGOW
G12 9JN

4.26 Scottish Sports Council

The Scottish Sports Council was established by Royal Charter in 1972 for the purposes, inter alia, "of fostering the knowledge and practice of sport and physical recreation among the public at large and the provision of facilities therefor". It is financed by annual grant-in-aid borne on the vote of the Scottish Office Education and Industry Department and from income generated by its own activities.

The statutory authority for payment of grant-in-aid is Section 3 of the Physical Training and Recreation Act 1937.

The Scottish Sports Council is a guarantor of the Scottish Sports Council Trust Company which was incorporated as a charitable trust company to administer the activities of its National Sports Centres in order to receive grants from the Foundation for Sport and the Arts and other charitable trusts. The liability as guarantor is limited to £1.

Under the National Lottery etc. Act 1993, the Scottish Sports Council was appointed to distribute Lottery funds for expenditure on or connected with sport in Scotland, in accordance with the powers set out in its Royal Charter.

The value of net fixed assets, as reported in the 1996-97 accounts, read as follows:

<i>Land & Buildings</i>	<i>Fixtures & Fittings</i>	<i>Equipment</i>	<i>Motor Vehicles</i>	<i>Total Net Fixed Assets</i>
<i>£000</i>	<i>£000</i>	<i>£000</i>	<i>£000</i>	<i>£000</i>
7,073	290	517	50	7,930

The full Annual Report and Accounts for the Scottish Sports Council, for 1996-97, can be obtained from the following address:

The Scottish Sports Council
Caledonia House
South Gyle
EDINBURGH
EH12 9DQ

4.27 Scottish Tourist Board

The Scottish Tourist Board was established under the Development of Tourism Act 1969. The Board's principal functions under the 1969 Act are to encourage British people to take holidays in Scotland, to encourage the provision and improvement of tourist facilities and amenities in Scotland, and to advise Government and public bodies on matters relating to tourism in Scotland.

The Tourism (Overseas Promotion)(Scotland) Act 1984 provides the authority for the Board's overseas activities.

The Board is mainly financed by the Secretary of State for Scotland through the Scottish Office Education and Industry Department. Provision is made in the supply estimates for grant-in-aid to the Board, covering some 78% of its planned activities.

The value of net fixed assets, as reported in the 1996-97 accounts, read as follows:

<i>Land and Buildings</i>	<i>Fixtures, Fittings and Equipment</i>	<i>Total Net Fixed Assets</i>
<i>£000</i>	<i>£000</i>	<i>£000</i>
4	832	836

The full Annual Report and Accounts for the Scottish Tourist Board for 1996-97, can be obtained from the following address:

Scottish Tourist Board
23 Ravelston Terrace
EDINBURGH
EH4 3EU

4.28 Scottish Water and Sewerage Customers Council

The Customers Council is established under the Local Government etc. (Scotland) Act 1994 for the purpose of representing the interests of customers of the three public water and sewerage authorities in the North, East and West of Scotland. In particular the Council's principal activities are to:

- keep under review all matters appearing to the Council to affect the interests of customers (existing, potential or former) of the Water and Sewerage Authorities;
- consult each Water and Sewerage Authority about matters affecting the interests of customers (existing, potential or former) of that Authority;
- make such representations as it considers appropriate to the relevant Authority about any such matter;
- investigate any complaint made to it by a customer of a Water and Sewerage Authority concerning a function of that Authority, except complaints which appear to the Council to be vexatious or frivolous, and, where appropriate, make representations on behalf of the complainer to the Authority in question;

- advise the Secretary of State for Scotland on any matter which appears to the Council, or to him, to relate to the standard of service provided by a Water and Sewerage Authority, or to the manner in which any such Authority conduct their relations with their customers;
- approve, without or with agreed modifications, the draft codes of practice submitted to the Council by the Water and Sewerage Authorities;
- approve, without or with agreed modifications, the annual draft Charges Schemes submitted to the Council by the Water and Sewerage Authorities.

The Council also has the power to do anything which it considers will facilitate the exercise of its statutory functions and may take whatever steps it considers appropriate to inform customers about matters which might affect their interests.

The value of net fixed assets, as reported in the 1996-97 accounts, reads as follows:

<i>Equipment</i>	<i>Furniture & Fittings</i>	<i>Total Net Fixed Assets</i>
<i>£000</i>	<i>£000</i>	<i>£000</i>
87	203	290

The full Annual Report and Accounts of the Scottish Water and Sewerage Customers Council, for 1996-97, can be obtained from the following address:

Scottish Water and Sewerage Customers Council
 Ochil House
 Springkerse Business Park
 Stirling FK7 7XE

5 HEALTH BODIES

5.1. Health Boards

The 15 Health Boards in Scotland were constituted in 1974 under the provisions of Section 13(1) of the National Health Service (Scotland) Act 1972, as replaced by Section 2(1) of the 1978 Act to exercise on behalf of the Secretary of State such functions as he directs relating to a comprehensive range of Health Services. These include:

- Community Health Services not provided by NHS Trusts - including health visiting and home nursing; medical and dental services in schools; family planning and chiropody services;
- Family Practitioner Services - which comprise the services of general medical practitioners (including GP fundholders), general dental practitioners and community pharmacists and opticians; and
- Hospital and specialist in-patient and out-patient services, not provided by NHS Trusts.

The financial results of the activities of Health Boards are disclosed in their individual annual accounts prepared in accordance with section 86(1) of the National Health Service (Scotland) Act 1978.

The net book value of fixed assets, as at 31 March 1997, in the 15 Scottish Health Boards, reads as follows:

HEALTHBOARD	Land	Buildings	Equipment	Donated Assets	Assets Under Construction
	£000	£000	£000	£000	£000
Argyll & Clyde	912	5,914	300	0	203
Ayrshire & Arran	1,943	2,497	264	0	0
Borders	273	3,510	76	0	0
Dumfries & Galloway	165	1,759	147	0	0
Fife	726	5,830	72	0	0
Forth Valley	560	3,534	97	0	0
Grampian	2,696	2,573	401	0	0
Greater Glasgow	3,369	15,890	144	15	0
Highland	803	2,833	542	0	0
Lanarkshire	1,014	1,178	66	0	0
Lothian	3,028	6,260	739	0	0
Orkney	451	8,452	1,198	318	307
Shetland	390	14,881	1,022	6	171
Tayside	624	1,230	54	0	0
Western Isles	596	33,479	3,146	88	247
Total	17,550	109,820	8,268	427	928

A full copy of the Annual Report and Accounts can be obtained by writing to the appropriate Health Board. A full list of addresses is provided in Appendix Four of "Open and Accountable: Public Bodies in Scotland."

5.2. NHS Trusts

Under the National Health Service and Community Care Act 1990, health care purchasers and general practitioner fundholders, pay providers of health services on the basis of contracts between them. Providers of health services are self-governing NHS Trusts.

The financial results of the activities of NHS Trusts are disclosed in their individual annual accounts prepared in accordance with section 86(1) of the National Health Service (Scotland) Act 1978.

The net book value of fixed assets, as at 31 March 1997, in each of the Scottish NHS Trusts, reads as follows:

NHS TRUST	Land	Buildings	Equipment	Donated Assets	Assets Under Construction
	£000	£000	£000	£000	£000
Aberdeen Royal	4,610	114,155	15,834	4,653	357
Angus	2,474	29,611	3,430	645	469
Argyll & Bute	2,149	34,751	3,834	74	405
Ayrshire & Arran Community	4,329	47,314	3,057	56	1,484
Borders Community	2,403	22,453	855	17	16
Borders General	621	37,114	2,737	90	926
Caithness & Sutherland	461	19,783	1,652	50	513
Central Scotland Healthcare	6,981	65,040	1,524	0	2,903
D & G Acute and Maternity	1,470	35,146	4,737	247	182
D & G Community	1,859	23,683	883	45	40
Dundee Healthcare	3,893	48,687	1,415	903	1,388
Dundee Teaching	5,452	109,124	17,467	380	14,836
East and Midlothian	4,887	37,379	3,171	789	636
Edinburgh Healthcare	15,906	58,826	1,458	56	92
Edinburgh Sick Childrens	1,254	9,112	1,918	14,136	215
Falkirk & District	1,168	35,445	3,475	0	0
Fife Healthcare	4,573	68,903	2,180	0	187
Glasgow Dental Hospital	96	10,121	955	21	0
Glasgow Royal Infirmary	5,014	102,317	12,944	840	2,316
Grampian Healthcare	10,423	129,202	8,990	1,144	758
Greater Glasgow Community	11,149	100,775	3,687	110	2,695

NHS TRUST	Land	Buildings	Equipment	Donated Assets	Assets Under Construction
	£000	£000	£000	£000	£000
Hairmyres & Stonehouse	2,989	32,556	6,030	23	2,365
Highland Communities	4,906	41,499	2,660	128	1,492
Inverclyde Royal	1,310	37,545	3,850	239	554
Kirkcaldy Acute	989	42,705	5,166	924	2,200
Lanarkshire Healthcare	8,661	85,638	1,361	41	2,262
Law Hospital	1,982	20,713	7,310	136	3,527
Lomond Healthcare	2,070	26,519	2,270	138	1,365
Monklands & Bellshill	1,529	47,679	7,814	239	444
Moray Health Services	1,715	38,717	6,225	738	9
North Ayrshire & Arran	1,986	73,316	7,907	1,012	121
Perth & Kinross Healthcare	4,612	62,333	6,158	748	249
Queen Margaret	585	43,589	5,590	12	0
Raigmore Hospital	2,182	58,746	6,036	723	4,505
Renfrewshire Healthcare	4,987	59,040	918	436	127
Royal Alexandra Hospital	2,431	55,817	4,991	157	325
Royal Infirmary of Edinburgh	9,329	79,980	14,243	2,285	10,237
Scottish Ambulance Service	3,901	16,510	27,982	0	2,739
South Ayrshire Hospitals	2,049	46,383	4,911	168	253
Southern General Hospital	7,684	64,006	10,342	251	4,467
Stirling Royal Infirmary	1,190	40,293	5,017	443	862
Stobhill	4,393	31,788	6,527	199	2,406
Victoria Infirmary	2,060	37,283	4,766	1,122	157
West Glasgow Hospitals	6,092	92,082	14,731	417	4,367
West Lothian	2,582	86,478	4,494	188	468
Western General Hospital	5,743	72,105	8,148	2,108	4,377
Yorkhill	2,317	47,699	6,033	2,608	3,310
TOTAL	181,446	2,479,960	277,683	39,739	83,606

A full copy of the Annual Report and Accounts can be obtained by writing to the appropriate NHS Trust. A full list of addresses is provided in Appendix Four of "Open and Accountable: Public Bodies in Scotland."

5.3. Other Health Bodies

Common Services Agency

As part of the reorganisation of the NHS in Scotland in 1974, which saw the establishment of the 15 Scottish Health Boards, a central organisation was also set up with responsibility for a range of services which could best be provided on an all-Scotland basis. The Common Services Agency is constituted under Section 19(1) of the National Health Service (Scotland) Act 1972, as replaced by Section 10(1) of the 1978 Act.

Health Education Board for Scotland

The Health Education Board for Scotland (HEBS) is a Special Health Board constituted by the Health Education Board for Scotland Order 1990, in accordance with Section 2 of the National Health Service (Scotland) Act 1978. HEBS was established from 1 April 1991 as successor to the Scottish Health Education Group and is the national agency for health education in Scotland.

State Hospital

The State Hospital was opened in 1948, and admits patients from the courts, prisons and health service who require special secure surroundings because of their violent, criminal or dangerous propensities. The hospital is the responsibility of the Secretary of State who's appoints a Management Committee to manage it on his behalf. The State Hospital management Committee, which is a body corporate, was constituted by an order made under Section 91(2) of the Mental Health (Scotland) Act 1984.

Scottish Council For Postgraduate Medical and Dental Education

The Scottish Council For Postgraduate Medical and Dental Education (SCPMDE) was established as a Special Health Board under the Scottish Council For Postgraduate Medical and Dental Education Order 1993 in accordance with Section 2 of the National Health Service (Scotland) Act 1978. The Scottish Council For Postgraduate Medical Education was created in 1970 following the recommendation of the Royal Committee on Medical Education and its remit was extended in 1972 to include dental education and training.

The financial results of the activities of the Other Health Bodies are disclosed in their individual annual accounts prepared in accordance with section 86(1) of the National Health Service (Scotland) Act 1978.

The net book value of fixed assets, as at 31 March 1997, in each of the above bodies, reads as follows:

Health Body	Land Buildings, Installations & Fittings	Equipment	Assets in the Course of Construction	Donated Assets
	£000	£000	£000	£000
Common Services				
Agency	38,486	10,640	1,363	32
State Hospital	27,678	1,321	728	0
HEBS	458	172	0	0
SCPMDE	0	264	0	0

A full copy of the Annual Report and Accounts can be obtained by writing to the appropriate Health Body. Addresses can be obtained from the Directorate of Finance, Department of Health Management Executive, The Scottish Office, St. Andrews House, Regent Road, Edinburgh EH1 3DG.

6 OTHER BODIES

6.1 Nationalised Industries

Highlands and Islands Airports Ltd.

Highlands and Islands Airports Limited was incorporated on 4 March 1986 as a private limited company under the Companies Act 1985.

Until 1 April 1995, the company was a wholly-owned subsidiary of the Civil Aviation Authority, a body governed by the Civil Aviation Act 1982. On 1 April 1995 ownership of the company passed to the Secretary of State for Scotland.

The company provides an efficient, economic and safe airport infrastructure of ten airports in the Highlands and Islands of Scotland - Barra, Benbecula, Campbeltown, Inverness, Islay, Kirkwall, Stornoway, Sumburgh, Tiree and Wick. These airports offer vital social, business and welfare links to otherwise remote communities.

The company receives grant from the Secretary of State for Scotland in accordance with Section 34 of the Civil Aviation Act 1982.

The value of net fixed assets, as at 31 March 1997, reads as follows:

<i>Land & Buildings Freehold</i>	<i>Leasehold</i>	<i>Nav aids</i>	<i>Plant & other equipment, vehicles, furniture</i>	<i>Runways, aprons and main services</i>	<i>Assets in course of construction and Installation</i>	<i>Total</i>
<i>£000</i>	<i>£000</i>	<i>£000</i>	<i>£000</i>	<i>£000</i>	<i>£000</i>	<i>£000</i>
7,489	501	592	6,027	1,323	466	16,398

The full Annual Report and Accounts of Highlands and Islands Airports Limited, for 1996-97, can be obtained from the following address:

The Company Secretary
Highlands and Islands Airports Limited
Head Office
Inverness Airport
Inverness IV1 2JB

Caledonian MacBrayne Ltd.

Caledonian MacBrayne Limited is a nationalised industry providing passenger, vehicle and freight shipping services to the islands off the west coast of Scotland and in the Clyde estuary. It was a wholly owned subsidiary of the Scottish Transport Group (STG) until 2 April 1990 when it was transferred into the ownership of the Secretary of State for Scotland.

The services operated by Caledonian MacBrayne Limited are of a lifeline nature and require Government support to keep them in operation. Under the terms of a formal Undertaking between the Secretary of State and Caledonian MacBrayne, the Secretary of State undertakes to make advances to the company, by way of revenue and capital grant, for the support of approved services, which in the opinion of the Secretary of State are necessary to maintain or improve economic and social conditions in the Highland and Islands.

The value of net fixed assets, as at 31 March 1997, reads as follows:

<i>Land & Buildings</i>	<i>Ships</i>	<i>Vehicles</i>	<i>Plant and Machinery</i>	<i>Assets in course of construction</i>	<i>Total</i>
<i>£000</i>	<i>£000</i>	<i>£000</i>	<i>£000</i>	<i>£000</i>	<i>£000</i>
28,712	73,875	238	579	3,620	107,024

The full Annual Report and Accounts of Caledonian MacBrayne Limited, for 1996-97, can be obtained from the following address:

The Company Secretary
 Caledonian MacBrayne Limited
 The Ferry Terminal
 Gourock
 PA19 1QP

Scottish Transport Group

Principal Activities of the Group

The Scottish Transport Group was formed on 1 January 1969 as a public authority under the Transport Act 1968 engaged principally in the operation of bus and ferry services.

The Secretary of State for Scotland was empowered by the Transport (Scotland) Act 1989 to formulate a programme providing for the disposal of the operations of Scottish Transport Group, other than its shipping operations, to the private sector. The disposal programme was published on 6 February 1990.

Review of the Business

As referred to above, the Transport Act 1989 provides for the total realisation of the Group's assets and its dissolution thereafter. All bus operating subsidiaries have now been sold and the shipping interests were transferred to the Secretary of State for Scotland on 2 April 1990. Assets remaining in subsidiaries, mainly properties, are being realised prior to dissolution.

The full Annual Report and Accounts of Scottish Transport Group, for 1996-97, can be obtained from the following address:

The Company Secretary
Scottish Transport Group
57 North Castle Street
Edinburgh
EH2 3LJ

6.2. Public Corporations

North of Scotland Water Authority

The North of Scotland Water Authority was established as part of the reorganisation of local government in Scotland in terms of the Local Government etc. (Scotland) Act 1994.

The value of net fixed assets, as at 31 March 1997, reads as follows:

<i>Specialised operational properties and Structures</i>	<i>Non-Specialised operational properties</i>	<i>Infra-structure assets</i>	<i>Plant machinery and vehicles</i>	<i>Payments on account and assets in the course construction</i>	<i>Total</i>
£000	£000	£000	£000	£000	£000
176,637	12,708	34,537	23,423	80,103	327,408

The full Annual Report and Accounts of The North of Scotland Water Authority, for 1996-97, can be obtained from the following address:

The North of Scotland Water Authority
Cairngorm House
Beechwood Park North
Inverness
IV2 3ED

East of Scotland Water Authority

The East of Scotland Water Authority was established as part of the reorganisation of local government in Scotland in terms of the Local Government etc. (Scotland) Act 1994.

The value of net fixed assets, as at 31 March 1997, reads as follows:

<i>Specialised operational properties and Structures</i>	<i>Non-Specialised operational properties</i>	<i>Infra-structure assets</i>	<i>Plant machinery and vehicles</i>	<i>Payments on account and assets in the course construction</i>	<i>Total</i>
£000	£000	£000	£000	£000	£000
331,530	14,649	18,835	7,268	60,102	432,384

The full Annual Report and Accounts of The East of Scotland Water Authority, for 1996-97, can be obtained from the following address:

The East of Scotland Water Authority
Pentland Gait
597 Calder Road
Edinburgh
EH11 4HJ

West of Scotland Water Authority

The West of Scotland Water Authority was established as part of the reorganisation of local government in Scotland in terms of the Local Government etc. (Scotland) Act 1994.

The value of net fixed assets, as at 31 March 1997, reads as follows:

<i>Specialised operational properties and Structures</i>	<i>Non-Specialised operational properties</i>	<i>Infra-structure assets</i>	<i>Plant machinery and vehicles</i>	<i>Payments on account and assets in the course construction</i>	<i>Total</i>
£000	£000	£000	£000	£000	£000
344,628	7,704	33,965	8,008	107,569	501,874

The full Annual Report and Accounts of The West of Scotland Water Authority, for 1996-97, can be obtained from the following address:

Customer Services
The West of Scotland Water Authority
419 Balmore Road
Glasgow
G22 6NU

7. GENERAL REGISTER OFFICE FOR SCOTLAND

7.1 Foreword

The principal activity of the General Register Office for Scotland is to administer the civil registration of vital events - births and deaths, plus marriages, divorces and adoptions as well as the statutes relating to the formalities of marriage and the conduct of civil marriage, ensuring that all information collected is relevant, accurate, complete and updated as required, in such a way to maintain public confidence.

The Office is responsible for taking the periodic censuses of Scotland's population, and preparing and publishing demographic and other statistics relevant to the needs of government, other public sector organisations and the private sector.

The Office preserves and stores certain public records about individuals permanently and securely and makes available open public records to customers. The Office also maintains, for The Scottish Office, the National Health Service Central Register (NHSCR) of patients.

7.2 Departmental Asset Register

The main categories of fixed asset at the General Register Office for Scotland are detailed below:

7.2.1 Land and Buildings

New Register House, West Register Street, Edinburgh EH1 3YT

Station Road, Station Road, Edinburgh, EH12 7AF

7.2.2 Furniture & Fittings

This category covers workstations, tables, pedestals and chairs for daily use by 230 staff. It also includes cupboards for storage to enable staff to carry out their duties efficiently and also for security and stock control purposes plus specialised furniture for Computer purposes.

7.2.3 Office Machinery

This is comprised of photocopiers, video conferencing equipment, scanners, fiche readers / writers for all staff to make the most economical use of resources.

7.2.4 Information Technology

The IT Systems recorded in the Asset Register consists of the following:

7 Office servers to provide word processing, spreadsheet, email, and many other Windows based applications;

3 Strategic Application file servers to provide database running high end critical applications and geographic applications;

1 Mini Computer for running indexing system for use by members of the public; and
317 PCs providing office type facilities and client access to the servers noted above.

7.2.5 Vehicles

GRO(s) owns 1 Minibus.

7.2.6 Heritage Assets

GRO(S) also have registers which will be treated as heritage assets. These are detailed below.

Heritage Assets in the Custody of the Registrar General for Scotland

Indexes available to the public

Statutory Index of Births, Deaths and Marriages (from 1855)
Divorce Index (from May 1984)
Old Parish Register Index of Births/Baptisms and Banns/Marriages (1553 to 1854)
1881 and 1891 Census Index

Registers/Records available to the public (also on microfiche/film)

Statutory Registers of Births, Deaths and Marriages (from 1855)
Register of Corrected Entries (from 1855)
Adopted Children Register (from 1930)
Register of Divorces (from May 1984)
Marine Register of Births and Deaths (from 1855) and Air Register (from 1948)
Service Records (from 1881)
War Registers (from 1899)
Consular Returns of Births, Deaths and Marriages (from 1914)
High Commissioners' Returns of Births and Deaths (from 1964)
Register of Births, Deaths and Marriages in Foreign Countries (1860 to 1965)
Foreign Marriages (from 1947)
Old Parish Registers of Births/Baptisms, Banns/Marriages and Deaths/Burials (1553 to 1854)
Register of Neglected Entries (1801 to 1854)
Census Enumerators' Transcript Books (Open Census years 1841 to 1891)

Records not available to the public

Census Enumerators' Transcript Books and Census Enumerated Returns (Closed Census years 1901 to 1931; 1951 to 1991)
Register of Still-Births (from 1939)
Certified Adoption Orders (from 1930)
Marriage Schedule Registers (from 1855)
The National Register (1939)
Vital Events Forms of Particulars (Deaths) - (from 1966)

Other Public Indexes on Microfiche

English and Welsh Statutory Index of Births, Deaths and Marriages (1837 to 1992) and Overseas Events Index (1761 to 1994)
Old Parish Register County Index for Births/Baptisms and Banns/Marriages (1553 to 1854)
IGI (1981 Edition) All Scotland for Births and Marriages
IGI (1988 Edition) By County for Births and Marriages
OPR (1980 Edition) 'Given Name' by County for Births and Marriages
1881 Census Index
Monumental Inscriptions for Ayrshire and Nithsdale (Dumfries)
Glasgow Post Office Directories (1787 to 1886)

Miscellaneous Computer Indexes

Family Search - Ancestral File, IGI (World), Scottish Church Records, US Military Index and US Social Security Death Index
Library Catalogue
Miscellaneous Indexes System - including Census indexes

Other Records available to the Public

Miscellaneous Library Material
Maps and Directories

8. SCOTTISH RECORD OFFICE

8.1 Foreword

The aims of the Scottish Record Office are:

to select public records regarded as worthy of permanent preservation; acquire other historical records of national importance, or which otherwise merit preservation; divert, devolve or transfer records to other appropriate repositories; and make suitable arrangements for the disposal of other material;

- to preserve to archival standards all records selected for permanent preservation in the Scottish Records Office
- to promote public access, in line with the Citizen's Charter, to the information in the records, and provide it through direct consultation, the use of copies, and by producing catalogues, exhibitions and publications;
- to provide advice and support to owners and custodians of records held outwith the Scottish Records Office; and disseminate information on and facilitate access to such records; and
- to take the lead in the development of archival practice in Scotland.

8.2 Departmental Asset Register

The main categories of fixed asset at the Scottish Record Office are detailed below:

8.2.1 Land and Buildings

HM Register House, Edinburgh EH1 3YY

West Register House, Edinburgh, EH2 4DF

Thomas Thomson House, 99 Bankhead Crossway North, Edinburgh, EH11 4DX

8.2.2 Fixtures & Fittings

This category is mainly shelving as the SRO has a purpose built repository and two older buildings, all with a variety of fixed. manual and electric mobile shelving. Furniture is generally old, but has been pooled.

8.2.3 Plant and Machinery

SRO has three categories of plant and machinery: IT systems, office equipment and all other types of equipment. These are summarised below.

Equipment and Office Equipment

SRO operates a commercial based bindery department for in-house and external customers to repair and maintain documents and books up to 600 years old. Typical are presses and dryers/conditioning equipment. There is also a full reprographics department, involving around 10 bought copiers, microfiche readers/printers and large format camera equipment.

Information Technology

This category covers SRO's three Local Area Networks and the interlink between three buildings in Edinburgh, with an internet gateway. There are three pools; up to 1 year old; up to 2 years old; and earlier equipment where we are extending life until a replacement programme is established.

8.2.4 Vehicles

SRO owns 1 Transit Van.

9. REGISTERS OF SCOTLAND

9.1 Foreword

9.1.1 The principal activity of the Agency is to provide for the registration in Scotland of legal documents. The work is dominated by the two main registers which relate to rights in land - the General Register of Sasines and the Land Register of Scotland.

9.1.2 The Agency achieved Trading Fund status as of 1 April 1996 and was already producing accrual accounts, part of which involved the operation of a computerised Fixed Assets Register. Copies of the annual accounts can be obtained from The Stationery Office Bookshops. On becoming a Trading Fund the Agency took over ownership of its main building, i.e. Meadowbank House, 153 London Road, Edinburgh.

9.2. Departmental Asset Register

9.2.1 The Agency has no intangible assets. Tangible assets are stated in the annual accounts at cost and are revalued each year using price indices.

9.2.2 The fixed assets do not include the value of the various Registers created and maintained by the Agency, nor the records ancillary to them. The Agency does not own any motor vehicles.

9.2.3 The main categories of fixed assets are:-

Land and Buildings

Meadowbank House,
153 London Road,
Edinburgh EH8 7AU

A modern office building set on a site of approximately 2.14 acres and providing 118,000 square feet of usable space.

Computer Systems

The following systems are currently in operation:-

System	No. of Users	Other Information
Land Register Systems (LRS)	200 - 300	PC based 8 servers
Digital Mapping System (DMS)	up to 150	Sun workstations: 2 servers
Computerised Sasine Register (CSR)	200	superseded by CSS: 1 server
Computerised Search Sheet	192	PC based once Imaging in (CSS) place: 1 server

The systems above contain details of land and property ownership and transfers.

Electronic Office Systems
(E-mail)

240

PC based

A large project has been capitalised involving the digital mapping back conversion process. the cost involved both computer hardware and contracted-out labour charges.

Others

In addition to the major assets, the Agency has plant and machinery, fixtures and fittings. These are spread over three office locations; Meadowbank House, the adjoining St. Margaret's House and 150 Vincent Street in Glasgow. These numerous minor assets are sufficient to cope with use by 1,169 employees.

10. SCOTTISH COURTS ADMINISTRATION

10.1 Foreword

10.1.1 The National Asset Register (NAR) shows what the Scottish Courts Administration Department and its on-Vote Agency the Scottish Courts Service own. The information contained on the NAR will allow the department and agency to make informed decisions regarding the use of these assets.

10.1.2 The Department is currently in the process of compiling a comprehensive asset register in preparation for the introduction of Resource Accounting.

10.2. Introductory And Explanatory Material

10.2.1 This asset register covers the Scottish Courts Administration (SCA)¹ and its Executive Agency, the Scottish Courts Service (SCS).

10.2.2 The accounting policies adopted in the preparation of this asset register apply to the parent department and agency, and follow those used in the compilation of the agency's Annual Report and Accounts as follows:-

- fixed assets are capitalised at the cost of acquisition and installation and are revalued each year using Business Monitor Price Indices to take account of specific price changes;
- internally developed software is valued at cost; and
- the threshold for capitalisation of tangible fixed assets is £1,500. Furniture, fittings and equipment include assets whose individual costs fall below this threshold but, as they are of a similar nature, are grouped together and capitalised.

10.2.3 Depreciation is provided on all tangible fixed assets and rates are calculated to write-off the revalued cost, less estimated residual value, of each asset evenly over its expected useful life. No depreciation is provided on furniture, fittings and equipment, instead new acquisitions are charged to the Operating Cost Statement / Income and Expenditure Account when incurred.

10.2.4 Further information can be obtained from the SCA Departmental Report and the SCS Annual Report and Accounts, or from Leigh Keirnan (SCA) and Stephen Woodhouse (SCS), Hayweight House, 23 Lauriston Street, Edinburgh, EH3 9DQ. Telephone 0131- 221 6819/ 6849.

10.2.7 Valuations for Land and Buildings will be obtained every five years from professional external valuers. Operational heritage assets relate to assets for which there is no market and, in accordance with the RAB Manual, will be valued at depreciated replacement cost or, where it is impossible to reconstruct the asset, at a nil value. Non-operational heritage assets will be valued where it is possible to establish a sufficiently reliable value and it is cost-effective to do so. The general rules for tangible fixed assets in the RAB Manual will be followed. External professional valuers will be used where required.

¹including, Office of the Accountant in Bankruptcy, Court of the Lord Lyon, Lands Tribunal for Scotland, Scottish Land Court, Office of the Social Security Commissioners, Pensions Appeal Tribunal, Scottish Law Commission, VAT and Duties Tribunal

10.3. Departmental Asset Register

10.3.1 The assets contained in the NAR comprise land and buildings, fixtures and fittings, computers and computer software, and heritage assets.

10.3.2 Land and Buildings

Details of the properties owned by SCA are as followings:-

	Age and type of accommodation	Net Internal area
140 Causewayside, Edinburgh EH9 1PR	Modern (circa 1970) office building.	1230.97 m ²
1 Grosvener Crescent, Edinburgh EH12 5ER	Old (circa 1870) tribunal/court and office accommodation.	684.31 m ²
23 Melville Street, Edinburgh EH3 7PW	Old (circa 1820) office accommodation.	338.93 m ²
44 Palmerston Place, Edinburgh EH12 5BJ	Old (Victorian) tribunal/court and office accommodation.	285.57 m ²
20 Walker Street, Edinburgh EH3 7HS	Old (Victorian) tribunal/court and office accommodation	304.66 m ²

In addition to the above, SCA are occupiers of office accommodation rented from other government departments and from a commercial property firm.

Details of the properties owned by SCS are as followings:-

- **Supreme Courts**

	Date Built	Net Internal area
Parliament House, Parliament Square, Edinburgh EH1 1RQ	1640	9726.37 m ²
High Court of Justiciary, Lawnmarket, Edinburgh EH	1936	3700.00 m ²
Justiciary Buildings, Saltmarket, Glasgow G1 5JU	1913	2221.11 m ²
Justiciary Buildings (extension) , Saltmarket, Glasgow G1 5JU	1997	5243.00 m ²
Lanarkshire House, 191 Ingram Street, Glasgow G1 1DZ *	1850	1643.16 m ²

* Arrangements are in hand to dispose of this building following completion of the major extension to the Saltmarket building in Glasgow.

- Sheriff Courts

	Date Built	Net Internal area
Aberdeen, Castle Street, Aberdeen, AB9 1AP	1874	1856.30 m ²
Airdrie, Graham Street, Airdrie ML6 6EE	1975	2350.97 m ²
Alloa, Mar Street, Alloa FK10 1HR	1863	577.04 m ²
Arbroath, Town House, 88 High Street, Arbroath D11 1HL	1803	344.50 m ²
Ayr, Wellington Square, Ayr KA7 1DR	1822	916.62 m ²
Banff, Low Street, Banff AB45 1AU	1871	492.84 m ²
Campbeltown, Castle Hill, Campbeltown PA28 6AN	1871	365.33 m ²
Cupar, Buildings, St Catherine's Street, Cupar KY15 4LX	1817	590.86 m ²
Dingwall, Ferry Road, Dingwall IV15 9QX	1864	451.58 m ²
Dornoch, Castle Street, Dornoch IV25 3FD	1850	303.98 m ²
Dumbarton, Dumbarton G82 1QR	1824	1280.14 m ²
Dumfries, Buccleuch Street, Dumfries DG1 2AN	1866	1092.27 m ²
Dundee, 6 West Bell Street, Dundee DD1 9AD	1863	1518.01 m ²
Dunfermline, 1/6 Carnegie Drive, Dunfermline KY12 7HJ	1983	1473.08 m ²
Dunoon, George Street, Dunoon PA23 8BQ	1890	468.55 m ²
Duns, 8 Newtown Street, Duns TD11 3DU	N/K	213.53 m ²
Edinburgh, Chambers Street, Edinburgh EH1 1RB	1994	9479.77 m ²
Elgin, High Street, Elgin IV30 1BU	1866	556.60 m ²
Falkirk, Main Street, Camelon, Falkirk FK1 4AR	1990	1594.84 m ²
Forfar, Market Street, Forfar DD8 3LA	1843	718.15 m ²
Fort William, High Street, Fort William PH33 6EE	1870	288.83 m ²
Glasgow, PO Box 33, 1 Carlton Place, Glasgow G5 9DA	1986	8853.59 m ²
Greenock, 1 Nelson Street, Greenock PA15 1TR	1867	1560.63 m ²
Haddington, Court Street, Haddington EH41 3HN	1833	326.21 m ²
Hamilton, 4 Beckford Street, Hamilton ML3 6AA	1834	2676.22 m ²
Inverness, The Castle, Inverness IV2 3EG	1836	965.47 m ²
Jedburgh, Castlegate, Jedburgh TD8 6AR	1812	675.75 m ²
Kilmarnock, St Marnock Street, Kilmarnock KA1 1ED	1985	1936.63 m ²
Kirkcaldy, Whytecauseway, Kirkcaldy KY 1 1XQ	1892	1053.80 m ²
Kirkcudbright, High Street, Kirkcudbright DG6 4JW	1868	434.22 m ²
Kirkwall, Watergate, Kirkwall, Orkney KW15 1PD	circa 1820	268.65 m ²
Lanark, 24 Hope Street, Lanark ML11 7NE	1836	476.38 m ²
Lerwick, King Erik Street, Lerwick, Shetland ZE1 0HD	1875	236.36 m ²
Linlithgow, High Street, Linlithgow EH49 7EQ	1863	715.37 m ²
Lochmaddy, Lochmaddy, North Uist PA82 5AE	1877	267.87 m ²
Livingston, Civic Centre, Almondvale Boulevard, Livingston	1997	335.38 m ²
Oban, Albany Street, Oban PA34 4AL	1850	349.86 m ²

	Date Built	Net Internal area
Paisley, 106 Renfrew Road, Paisley PA3 4DD	1885	6500.00 m ²
Peebles, High Street, Peebles EH45 8SW	1844	384.46 m ²
Perth, Tay Street, Perth PH2 8NL	1844	1402.56 m ²
Peterhead, Queen Street, Peterhead AB42 6TP	1900	457.18 m ²
Portree, Somerled Square, Portree, Isle of Skye IV51 9EH	1877	262.98 m ²
Rothsay, Castle Street, Rothsay PA20 9HA	1832	302.81 m ²
Selkirk, Ettrick Terrace, Selkirk TD7 4LE	1870	634.78 m ²
Stirling, Viewfield Place, Stirling FK8 1NH	1876	1501.10 m ²
Stonehaven, Dunnottar Avenue, Stonehaven AB3 2JH	1862	501.22 m ²
Stornoway, Lewis Street, Stornoway, Isle of Lewis PA87 2JF	1840	294.43 m ²
Stranraer, Lewis Street, Stranraer DG9 7AA	1873	673.67 m ²
Tain, High Street, Tain IV19 1AB	1849	243.92 m ²
Wick, Bridge Street, Wick KW1 4AJ	1862	424.45 m ²

'Net Internal Area' is area available for occupation excluding common areas and internal walls/partitions.

10.3.3 Furniture and Fittings

Within each building owned or rented by SCA/SCS there are a number of the following types of furniture and fittings:-

- Audio / Visual Equipment - dictaphones, projectors, tape recorders, televisions, radio and CCTV equipment;
- Catering Equipment - cleaning, cooking, display, preparatory, disposal, hygiene, refrigeration, storage, vending;
- Furniture - beds, chairs, desks, tables, lamps, plants, court kit, transport, reprographic;
- Office Equipment - electric, other;
- Storage - bookcases, cabinets, cupboards, carousels, pedestals, racking; and
- Telecommunications Equipment - telephones, faxes, modems, telephone systems.

10.3.4 Computers

SCA: Each building has a number of stand alone PCs used to support the operations of the department. The Accountant in Bankruptcy use networked PCs to provide a finance and payments system.

SCS: In addition to the terminals and printers required to support COP and the Commercial Court system, each court house has a number of non-networked PCs used to support court operations. These are currently in the process of being networked. Property and Services Unit in SCS Headquarters use networked PCs to operate the BADGER system for estate management, and the Personnel and Training Unit use PCs to operate a payroll and personnel system.

10.3.5 Computer Software

The SCS has internally developed software comprising two main systems:-

- Criminal Operations Project (COP): supports the criminal operations in the Sheriff Courts, providing case registration and tracking facilities, fines accounting and the production of relevant court documentation. Each Sheriff Court is provided with networked terminals and printers as appropriate; and
- a support system for the Commercial Court of the Court of Session at Parliament House, Edinburgh. Two court rooms and ancillary offices are networked to operate this system.

10.3.6 Heritage Assets

The SCA and SCS own or hold a number of works of art which are on display in various buildings and court houses.

ANNEX A

SCOTTISH PUBLIC BODIES

The following is a list of Scottish Public Bodies, Nationalised Industries and Public Corporations included in the NAR:

Public Bodies

The Accounts Commission for Scotland
Scottish Agricultural College
Scottish Agricultural and Biological Research Institutes - Governing Bodies
Hannah Research Institute
Macaulay Land Use Research Institute
Moredun Research Institute
Rowett Research Institute
Scottish Crop Research Institute
Highlands and Islands Enterprise
National Galleries of Scotland
National Library of Scotland
National Museums of Scotland
Royal Botanic Garden, Edinburgh
Royal Commission on the Ancient and Historical Monuments of Scotland
Scottish Agricultural Wages Board
Scottish Arts Council
Scottish Children's Reporter Administration
Scottish Community Education Council
Scottish Council for Educational Technology
Scottish Enterprise
Scottish Environment Protection Agency
Scottish Further Education Unit
Scottish Higher Education Funding Council
Scottish Homes
Scottish Hospital Endowments Research Trust
Scottish Natural Heritage
Scottish Qualifications Authority
Scottish Screen

Scottish Sports Council
Scottish Tourist Board
Scottish Water and Sewerage Customers Council

Nationalised Industries

Scottish Transport Group
Highlands and Islands Airports Ltd
Caledonian MacBrayne Ltd

Public Corporations

East of Scotland Water Authority
North of Scotland Water Authority
West of Scotland Water Authority

ANNEX B

THE SCOTTISH OFFICE CORE FIXED ASSETS ACCOUNTING POLICY

Land and Buildings

Land and Buildings are valued in accordance with “Capital Charging for Property: Accounting Guidance”. The presumption is in favour of Open Market Value for Existing Use (OMVEU). Valuations by professional, independent, external valuers will be obtained every five years. Land is not depreciated. The capitalisation threshold for land and buildings is £10,000.

IT Equipment

IT assets are capitalised by reference to the IT system to which they relate and depreciated over five years. The Scottish Office asset register holds details of each system by project code. All projects costing in excess of £1,000 are capitalised. The asset management system which is the basis of the IT Help Desk is used for inventory purposes for all IT hardware.

Telecommunications Equipment

The capitalisation threshold for telecommunications equipment is £1,000. Asset lives are determined by the sub-category of the asset.

Furniture and Fittings

The opening balance for furniture and fittings for The core Scottish Office was arrived at by calculating the value of pooled groups for each Scottish Office building.

Items of furniture and fittings are capitalised if their cost exceeds £1,000. Grouped purchases of furniture and fittings are capitalised if the invoice value is over £1,000. All furniture and fittings with an invoice value of less than £1,000 are treated as an operating expense. An asset life of ten years will be assumed for furniture and fittings.

Vehicles, Office Equipment and Machinery

The capitalisation threshold for vehicles, office equipment and machinery will be £1,000. Asset lives are determined by the sub-category of the asset.

FORESTRY COMMISSION

Introduction

This National Asset Register covers the fixed assets of the Forestry Commission and its agency Forest Enterprise.

It is compiled from computerised asset registers that the Forestry Commission has maintained since 1972 in respect of land, buildings, vehicles, machinery, office and other equipment.

Each register forms part of a comprehensive management system for each category of assets providing, where appropriate, capital cost, revaluation, depreciation, rates, repair and maintenance, rental and internal charging data.

The Register has been compiled from the records of assets held at 31 March 1997, which was the latest date for which audited balance sheets have been prepared.

Categories of Assets and Accounting Policies

Forests, other woodlands and plantable land, described collectively as the forest estate, constitute the largest single category of assets. These are managed on behalf of the Forestry Commission by the Forest Enterprise agency and are recorded on the agency's balance sheet at open market value.

Other land comprises agricultural land, land used for recreation facilities and various classes of unplanted key habitat land which is integral to the forest estate. Again, this land is managed by Forest Enterprise and recorded on its balance sheet at open market value.

Buildings are grouped into a variety of categories for management purposes but are broadly categorised as agricultural, residential, office and industrial, commercial recreation and non-commercial recreation buildings. The types of buildings within these categories are:-

<i>Agricultural</i>	Accommodation and working buildings on the few small tenanted farms and crofts still retained within forest areas.
<i>Residential</i>	Cottages and houses with associated buildings eg garages. Those identified as essential for future management of the forest estate are retained for tenancy by key staff. Others, mostly occupied by non-Commission tenants or currently vacant, are surplus to requirements and are being sold as circumstances permit.
<i>Office and Industrial</i>	Offices, training centres, engineering workshops, research laboratories, cold stores, materials stores, deer larders etc.
<i>Commercial Recreation</i>	Forest cabins and holiday homes, cabin and campsite administration and general purpose (shops, laundries, recreation) buildings.
<i>Non-commercial recreation</i>	Forest visitor and information centres, forest classrooms, museums, toilet blocks.

All buildings, including offices occupied solely or mainly by Forestry Commission staff, are managed by Forest Enterprise, with appropriate internal rental charges made, and recorded on its balance sheet (from 1997/98 Forestry Commission and Research buildings will be recorded on the Commission's and the new Forest Research agency's own balance sheets). Buildings are valued at open market value whenever possible and at depreciated replacement cost when no market exists for specialised buildings.

Vehicles and forestry machinery are provided and serviced by Forest Enterprise's Mechanical Engineering Services business unit with appropriate internal charges being made (in the case of vehicles and communications equipment, for both the Forestry Commission and Forest Enterprise). They are recorded on the Forest Enterprise balance sheet at depreciated current replacement cost. Examples of types of asset within the vehicles and machinery categories are:-

Vehicles	Cars, vans, personnel carriers, cross-country carriers, lorries, fork-lifts.
Operating Machinery	Tractors, extraction forwarders, fellers, processors, complete harvesters, cable cranes, chainsaws, road construction machinery.
Other Equipment	Mowers, compressors, workshop power tools, radios and communications equipment.

Computers and other office equipment are recorded according to location in either the Forestry Commission or Forest Enterprise at depreciated current replacement cost. Computer equipment comprises both the central computer systems and network, which are owned and managed by the Commission to provide data to both itself and the agency, as well as local PCs, with associated networking and peripheral hardware, which are used both to access the central systems and to run local software applications. Other office equipment comprises such items as telephone exchanges, photocopiers, faxes, typewriters, cameras, laboratory equipment.

Items of office furniture, being generally of lower value than the asset capitalisation threshold, are not recorded as fixed assets and are managed by local inventory control. No central summary data is held.

Utilisation of Asset Management Systems

The asset register for the forest estate and other land is part of a wider land and growing crop management system. As well as providing data on precise geographical locations, the system also records crop details such as tree species, age of crop, stocking densities and yield expectations. This data is used to produce production forecasts for future planning of felling and restocking and, through the application of various modelling techniques, aids the production of wider management plans that incorporate the landscaping, recreational and environmental benefits required in the delivery of our multi-purpose forestry objectives.

The other asset registers, in addition to providing basic inventories and capital values, are also linked to wider management systems that provide data on repair, maintenance and running costs, levels of utilisation and, where appropriate, volumes of output.

Management reviews are carried out on a continual basis and the use of underutilised assets is rationalised wherever possible. Land and buildings no longer required are declared surplus and sold on the open market as quickly as possible. Vehicles and machinery which are underutilised are either transferred to locations that can use them efficiently or, along with surplus items and items at the end of their useful lives, are disposed of as quickly as possible.

Further Information

The annual accounts containing the Forest Enterprise Balance Sheet and Fixed Asset notes and the Forestry Commission Statement of Assets and Liabilities are published in the separate annual reports of the agency and the department. Similar information is provided in the Forestry Commission section of the Scottish Office Departmental Report. These publications are available from The Stationery Office.

Basis of Construction of Tables and Aggregation Levels

The forest estate and other land are not recorded as individual properties but as total areas (hectares), by category, within each forest district, as reflected in Table 1. In line with the regional structure of Forest Enterprise, the Table shows Regional, Country and GB totals.

Buildings are shown on Table 2 by numbers of properties within the five categories of agricultural, residential, office and industrial, commercial recreation and non-commercial recreation. Again the figures are shown by forest district and summarised in line with the Forest Enterprise regional structure.

The Mechanical Engineering Services business unit is not organised under the same regional structure as the rest of Forest Enterprise. Therefore, the number of items of vehicles, operating machinery and other equipment shown in Table 3 is analysed on a country basis with GB totals.

The number of items of office equipment, split into the two categories of computer and other office equipment in Table 4, is also analysed on a country basis because of the different organisation structures of the department and the agency, Department, agency and GB totals are also shown.

Surplus Assets

As a consequence of the ongoing management review process already mentioned, there are currently 2,050 hectares of other (non-forest estate) land and 140 buildings identified as surplus to requirements and being marketed for sale.

Compared to land and buildings, vehicles, machines and equipment have comparatively short working lives and are replaced or disposed of routinely within line management responsibilities. The number of such assets considered surplus is therefore constantly changing and a snapshot at any given time would be of little relevance to the purpose of the national register.

TABLE I

LAND - FOREST ENTERPRISE

HECTARES				
Region	Forest District	Forest Estate	Other Land	Total
North and	Sherwood and Lins	11,522	1,499	13,021
East England	East Anglia	23,684	984	24,668
	Northants	7,019	136	7,155
	Kielder	47,812	13,119	60,931
	Lakes	12,079	3,564	15,643
	Rothbury	12,631	1,797	14,428
	North York Moors	19,301	2,732	22,033
Total N&E(Eng)		134,048	23,831	157,879
South and	Downs and Chilterns	15,660	739	16,399
West	Weald	6,756	422	7,178
England	New Forest	12,888	13,826	26,714
	Marches	6,792	317	7,109
	Midlands	15,927	400	6,327
	Peninsula	15,746	892	16,638
	Dorset	7,460	1,054	8,514
	Forest of Dean	15,022	1,237	16,259
	Westonbirt (Arboretum)	194	-	194
Total S&W(Eng)		86,445	18,887	105,332
Total England		220,493	42,718	263,211
Wales	Ceredigion	15,128	1,782	16,910
	South East Wales	12,080	791	12,871
	Dolgellau	16,746	516	18,262
	Morgannwg	25,704	2,875	28,579
	Llandovery	19,251	1,122	20,373
	Llanrwsta	17,482	2,876	20,358
	Newtown	13,213	508	13,721
Total Wales		119,604	11,470	131,074
North Scotland	West Argyll	50,925	13,716	64,641
	Lorne	34,206	15,031	49,237
	Tay	29,011	5,629	34,640
	Moray	21,904	1,078	22,982
	Buchan	18,740	2,902	21,642
	Kincardine	13,024	1,240	14,264
	Dornoch	44,388	17,504	61,892
	Inverness	27,448	7,337	34,785
	Fort Augustus	36,358	28,540	64,898
	Lochaber	25,216	21,364	46,580
Total North Scotland		301,220	114,341	415,561

HECTARES				
Region	Forest District	Forest Estate	Other Land	Total
South Scotland	Aberfoyle	34,755	7,770	42,525
	Cowal	35,368	15,985	51,353
	Newton Stewart	35,138	13,973	49,111
	Castle Douglas	43,712	15,291	59,003
	Ae	27,193	3,310	30,503
	Scottish Borders	24,447	2,829	27,276
Total South Scotland		200,613	59,158	259,771
Total Scotland		501,833	173,499	675,332
Total Great Britain		841,930	227,687	1,069,617

TABLE 2

BUILDINGS - FOREST ENTERPRISE

No. OF PROPERTIES							
Region	Forest District	Agricul- cultural	Residential	Office and Industrial	Commercial Recreation	Non- Commercial Recreation	Total
North and East England	Sherwood & Lincs	-	25	12	-	2	39
	East Anglia	2	64	24	1	3	94
	Northants	-	16	8	-	3	27
	Kielder	6	73	26	1	8	114
	Lakes	4	45	24	-	12	85
	Rothbury	1	16	12	-	2	31
	North York Moors	12	43	48	1	4	108
Total N&E (Eng)		25	282	154	3	34	498
South and West England	Downs & Chiltern	1	52	58	-	5	116
	Weald	2	18	16	-	6	42
	New Forest	4	61	23	8	12	108
	Marches	-	10	21	-	2	33
	Midlands	-	4	20	1	6	31
	Peninsula	4	18	32	-	2	56
	Dorset	3	7	10	-	12	32
	Forest of Dean	-	19	25	5	3	52
	Westonbirt (Arboretum)	-	3	1	-	-	4
Total S&W (Eng)		14	192	206	14	48	474
Total England		39	474	360	17	82	972
Wales	Ceredigion	1	8	11	-	5	25
	South East Wales	-	7	33	-	5	45
	Dolgellau	2	6	21	-	6	35
	Morgannwg	4	7	19	-	3	33
	Llandovery	-	2	15	-	-	17
	Llanrwst	6	13	36	-	9	65
	Newtown	-	1	17	1	2	20
Total Wales		13	44	152	1	30	240

		No. OF PROPERTIES					
Region	Forest District	Agricul- cultural	Residential	Office and Industrial	Commercial Recreation	Non- Commercial Recreation	Total
North	West Argyll	3	43	9	-	-	55
Scotland	Lorne	2	28	16	-	-	46
	Tay	-	4	23	1	11	39
	Moray	-	4	20	-	7	31
	Buchan	-	2	7	-	3	12
	Kincardine	-	2	5	-	2	9
	Dornoch	-	10	17	-	-	27
	Inverness	1	12	25	1	1	40
	Fort Augustus	2	25	26	1	1	55
	Lochaber	-	25	19	-	-	44
	Total North Scotland		8	155	167	3	25
South	Aberfoyle	3	25	21	2	4	55
Scotland	Cowal	5	15	19	1	1	41
	Newton Stewart	7	30	26	2	3	68
	Castle Douglas	-	31	21	-	4	56
	Ae	3	13	41	-	2	59
	Scottish Borders	-	14	40	-	2	56
Total South Scotland		18	128	168	5	16	335
HQ Edinburgh -		-	-	3	10	-	13
Total Scotland		26	283	338	18	41	706
Total Great Britain		78	801	850	36	153	1,918

TABLE 3

VEHICLES, MACHINERY, EQUIPMENT - FOREST ENTERPRISE

Country	NO OF ITEMS			
	Vehicles	Operating Machinery	Other Equipment	Total
England	899	117	901	1,917
Wales	278	99	505	882
Scotland	901	498	1,929	3,328
Total Great Britain	2,078	714	3,335	6,127

TABLE 4

OFFICE EQUIPMENT - FORESTRY COMMISSION AND FOREST ENTERPRISE

Country Equipment	NO OF ITEMS					
	Computer Equipment		Other Office Equipment		Total	
	FC	FE	FC	FE	FC	FE
England	1,030	841	1,215	299	2,245	1,140
Wales	70	526	53	169	123	695
Scotland	1,532	1,457	273	3,899	1,805	5,356
Total Great Britain	2,632	2,824	1,541	4,367	4,173	7,191