



The Met.Office
Annual Report
and Accounts
1993/94



Met. Office Charter

**Our purpose is to excel
in providing meteorological services
that satisfy our customers' current and future requirements.**

To fulfil this purpose, we commit ourselves to:

- Serving our customers — the United Kingdom government, the public, the defence forces and our aviation, maritime and commercial customers — by meeting their agreed current and future requirements for meteorological, climatological and environmental services, forecasts, information and advice in a cost-effective manner,
- Serving the community and the United Kingdom economy by increasing the benefits of our services to as wide a range of users as possible,
- Helping our customers to get maximum benefit from our information, advice and services,
- Providing customer services through the application of science, to a high standard of business practice and in a competitive manner,
- Maintaining an integrated National Meteorological Service for the United Kingdom,
- Continually striving to improve our forecasts, particularly their accuracy,
- Using modern, well-proven technologies in our operations,
- Aiming for excellence in the advancement of the science of meteorology,
- Playing a leading role in the development of meteorological science and operations through national, European and international collaboration.

To do this we must:

- Secure appropriate resources and use them cost-effectively,
- Honour our commitments both inside as well as outside our organisation,
- Set high professional standards for ourselves and continually strive to improve our performance,
- Practice openness and supportive leadership at all levels in our organisation,
- Give greater individual responsibility to all staff by delegating authority together with the means to exercise it,
- Provide an environment that helps staff to perform well and achieve satisfaction and fulfilment in their jobs,
- Manage the effective recruitment and placement of staff, provide appropriate training and encourage the development of all staff,
- Have an outward-looking view, desiring to seek, accept and act on advice from both within and outside the Met. Office.

Signed
on behalf of all staff

J.C.R. Hunt
Chief Executive

Date: 11 February 1993



The Met.Office

**An Executive Agency of the
Ministry of Defence**

Annual Report and Accounts 1993/94

*Presented to Parliament in pursuance of section 5(1) of the
Exchequer and Audit Departments Act 1921*

*Ordered by the House of Commons
to be printed on 20 July 1994*

The Met. Office Charter Standard for the Public

We aim to serve the public by providing -

Up-to-date weather information and forecasts

We will provide weather information and forecasts through radio and television, newspapers, telephone and facsimile services.

Performance standards 1994/95

Attain an accuracy of 84% for the 24-hour national forecast broadcast at 1755 by BBC Radio 4.

Forecast accuracy achieved 1993/94 = 85%.

Attain a satisfaction score of at least 80% for the general public forecasts on BBC Television and Radio 4.

Satisfaction score achieved 1993/94 = 83%.

Weather warnings

We will issue warnings of severe weather through radio and television, and to emergency organisations such as the police and fire services. We will provide warnings of adverse road conditions to the police and to local and national radio. We will provide gale warnings and marine forecasts for radio.

Performance standards 1994/95

The performance standard for warning services is based on the satisfaction expressed by members of the emergency organisations in a survey conducted each year and is to:

Attain a satisfaction score of at least 80%.

Satisfaction score achieved 1993 = 79%.

The performance standard for marine services is based on targets set for accuracy of gale warnings issued 6–12 hours ahead for shipping and is to:

Attain a success rate of at least 80%, with no more than 20% false alarms.

For 1993/94 the success rate was 82%, and the false alarm rate was 13%.

Advice in emergencies

We will provide warnings of coastal flooding to the National Rivers Authority (NRA) and the police.

Performance standards 1994/95

Our performance standards are agreed with the Ministry of Agriculture, Fisheries and Food (MAFF), the government department responsible for coastal flood protection and warning. The targets are related to timeliness of issue, identification of major surges and minimisation of false alarms. Three of the four were achieved in 1993. (The period considered is the eight months ending 30th April; few significant surges occur outside these months.) The most important target is to issue warnings to the NRA and police forces a minimum of 12 hours in advance of a major surge. There was one major surge during 1993, that of 21st February, and the target was achieved.

We will provide weather advice for the statutory authorities in environmental pollution emergencies that may arise, for example, from accidental release of toxic chemicals into the atmosphere. Our response in such emergencies is given the highest priority of all our services.

Weather and climate information

We will maintain the National Meteorological Library and Archive at Bracknell which you may visit free of charge, and we will develop low-cost publications containing basic weather and climate information for schools and the general public.

We measure our performance by the high demand for our educational products. Over 8,000 resource packs for Key Stages 1 and 2 have now been sold, and further wall charts and posters produced.

To measure how well we are doing -

We will set performance targets and publish our achievements against them. We will monitor our forecasts, measure their accuracy and ask you for your opinions in public surveys, conducted by independent consultants.

Our performance targets set standards for quality of service, accuracy and increases in efficiency. They are reviewed each year and our performance against them is published in the Annual Report and Accounts. Those connected with our services to the public are also published in the Charter Standard available free of charge from the Met. Office or our Weather Centres.

You can contact the Enquiries Office at Bracknell on the number on the back page, or leave a recorded message outside office hours. You can ask for leaflets giving details of our services, including where you can hear the latest forecast on radio or television. Details of our public services are published in programme magazines, newspapers and in telephone directories under 'Weather'.

Should you have a complaint, please telephone the Enquiries Office or, better still, write in. We want to hear your views and learn whether you are satisfied with the services we provide. We welcome your opinions and criticisms and will react positively to them. We aim to respond to a complaint within five working days of its receipt, or at least provide you with an acknowledgement and an estimate of when a full reply may be expected.

RAISING THE STANDARD



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Chief Executive's Introduction

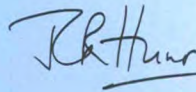
Once again, I can report to our owners, customers, partners and staff that the Met. Office has had a successful year. We met all our key targets, including primary financial ones, making substantial progress towards our scientific and technical goals, increasing the level of commercial income and steadily improving our efficiency. The result has been a continued growth in our customers' satisfaction with our services and value for money. A substantial improvement of over 5% in numerical model forecasting accuracy was achieved during the year and our Charter Standard for the Public has been approved by the Citizen's Charter Unit.

All this has been a particularly remarkable feat during a year of considerable uncertainty over the administrative framework of the Office, adverse fluctuations in exchange rates and a continuing drive to reduce the costs of providing meteorological services whilst safeguarding their quality. Our achievements have been made possible by progressive scientific and technological advances, our staff's adaptability to change and our determined efforts to strengthen international co-operation.

Improving services to customers will remain our priority and the Met. Office management structure is evolving to ensure that all activities and future developments are driven by

current and future customer requirements. Weather information from all over the world is needed for high quality forecasting and we will seek to preserve the delicate international balance between the exchange of data and products for mutual benefit, the increasingly commercial approach of many National Meteorological Services and the growth of the private sector.

It is a time of change for the Agency's staff. We have plans to introduce a new pay and grading scheme and need to work even harder to relate all our activities to customer requirements. Nevertheless, I believe that there will be great opportunities for the staff to participate in the development of the Agency, which I intend should be well placed to move into the 21st century as a world leader in weather forecasting and climate-related services.



J.C.R. Hunt
Chief Executive
4 July 1994

Aim and Objectives

The Met. Office provides weather and climate-related services to a wide range of customers. We are well known to the public through weather forecasts broadcast on television and radio but also provide specialised services, such as those in support of the Armed Forces and civil aviation, warnings of severe weather events and advice to the Government on climate change. Weather intelligence can also be used to advantage in business planning and operations.

The formal aim and objectives (as shown below) are taken from the Framework Document (1990) of the Meteorological Office Executive Agency. The document has been revised and is awaiting approval; only minor changes have been proposed.

Aim

The aim of the Meteorological Office Executive Agency is to provide for United Kingdom military and civil users an effective, modern and efficient National Meteorological Service.

Objectives

In fulfilling its aim, the principal objectives of the Meteorological Office shall be to:

provide a range of meteorological services to meet the requirements specified by the British Armed Forces and the Ministry of Defence;

provide under contract meteorological services to the Civil Aviation Authority;

make available warnings, forecasts and other meteorological services to shipping, the general public and others as may be required by the Secretary of State for Defence;

offer, and provide on payment, meteorological services to other Government Departments, commerce and industry;

provide information and advice to Ministers as required by them on matters related to meteorology;

represent and maintain British interests within the World Meteorological Organization and other relevant international bodies;

maintain an up-to-date National Meteorological Library and Archive.

In meeting these objectives the Meteorological Office will:

aim to achieve progressively more-demanding quality of service and efficiency targets;

pursue research to attain those levels of capability and expertise necessary to meet its objectives economically and on repayment to meet customer requirements;

develop and pursue profitable commercial outlets for its services within Departmental guidelines;

maintain and renew the buildings and equipment needed for its operation in the light of forward plans agreed with the Ministry of Defence;

ensure that it recruits, trains and retains the right level and mix of personnel to meet its objectives in accordance with good employer practices.

Organisation

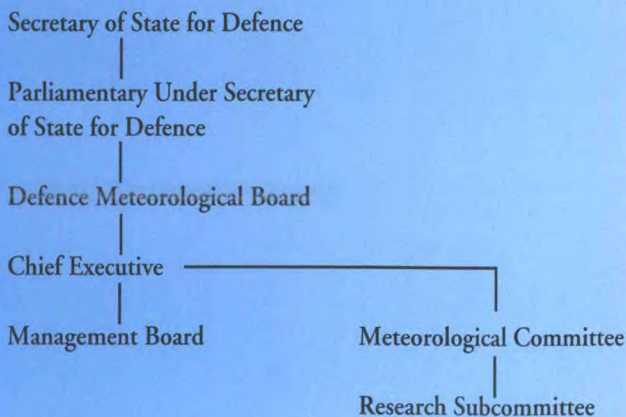
The Meteorological Office is an Executive Agency within the Ministry of Defence. The Secretary of State for Defence is responsible for determining the policy and resource framework within which the Agency operates but does not normally become involved in the day-to-day management. The minister with direct responsibility is the Parliamentary Under Secretary of State for Defence.

The Meteorological Office remains vote-financed within the Ministry of Defence and receives funds directly through the Department's budget allocation process.

The Secretary of State, as owner of the Agency, is advised by the Second Permanent Under Secretary with the support of a Defence Meteorological Board. The Board includes external members with relevant scientific and commercial experience. Each year the Board endorses the Agency's 5-year corporate plan and 1-year business plan which include financial and performance targets. It also monitors and assesses the progress of the Agency on a quarterly basis, drawing on reports provided by the Chief Executive.

The Chief Executive of the Agency is in turn advised by a Meteorological Committee, whose chairman is appointed by the Secretary of State, and by its Research Subcommittee. These committees represent the wider interests of the nation in its requirement for meteorological services and ensure that scientific standards are maintained. They also serve to promote good relations with customers and the wider scientific community.

The organisational links are shown in the following diagram:



Membership of the Defence Meteorological Board and advisory committees at 31 March 1994 was:

Defence Meteorological Board

Chairman

Mr J.M. Stewart CB
Second Permanent Under Secretary of State

Members

* Mr F.J. Benton
Retired Managing Director, IMI Yorkshire Alloys Ltd.
Mr J.K. Ledlie
Deputy Under Secretary of State (Personnel and Logistics)
* Professor B.E.F. Fender CMG
Vice-Chancellor, University of Keele
Vice Admiral The Hon Sir Nicholas Hill-Norton KCB
Deputy Chief of the Defence Staff (Commitments)
Professor J.C.R. Hunt FRS
Chief Executive, Meteorological Office
Professor Sir David Davies CBE FIEE F Eng FRS
Chief Scientific Adviser

Secretary

Mr T. Knapp
Assistant Under Secretary of State (Infrastructure and Logistics)

Retiring members

Mr R.L.L. Facer CB
Sir Ronald Oxburgh FRS

* Not employed within the Ministry of Defence

Meteorological Committee

Chairman

* Sir Peter Swinnerton-Dyer KBE FRS

Members

- * Professor R.L. Bell
- * Mr D.A. Davis
Group Captain J. Evans RAF
Mr J.K. Ledlie
- * Mr D. Filkin
- * Ms A. Gammidge BA
- * Professor B.J. Hoskins BA PhD FRS
- * Dr H. Hughes
Professor J.C.R. Hunt FRS
- * Baroness Jay of Paddington BA
Captain M.J.R. Nestor OBE ADC RN
- * Mr G. Paulson
- * Baroness Platt of Writtle CBE DL F Eng
- * Professor M.H. Pesaran
- * Mr C.M. Stuart

Retiring Members

- Air Vice Marshal A.J.C. Bagnall RAF
- * Dr P. Brooker
- * Professor H. Charnock CBE FRS
Mr R.L.L. Facer CB
- * Professor P.H. Fowler DSc FRS
- * Mr R.A. Smith

* Not employed within the Ministry of Defence

Research Subcommittee

Chairman

* Professor H. Charnock CBE FRS

Members

- Dr D.J. Carson
- Dr M.J.P. Cullen
- Dr P.D. Curtis
- Group Captain J. Evans RAF
- * Professor B.E.F. Fender CMG
- * Dr D. Fisk
- * Professor J.E. Harries
- * Dr A. Hollingsworth
- * Professor B.J. Hoskins FRS (Incoming Chairman)
Professor J.C.R. Hunt FRS
- Dr P.J. Mason
- Captain M.J.R. Nestor OBE ADC RN
- Dr P. Ryder CB
- Dr J.M. Vaughan
- Dr P.W. White
- * Dr J.D. Woods CBE

Retiring Members

- * Dr V.G. Roper
- * Not employed within the Ministry of Defence

Management

The Management Board of the Meteorological Office is responsible for the day-to-day running of the Agency's operations and for ensuring that customers' requirements are met. Membership of the Board at 31 March 1994 was:

Management Board

Prof. Julian Hunt	Chief Executive
Dr Peter Ryder	Deputy Chief Executive
Dr Paul Mason	Chief Scientist
Mr Bernard Herdan	Director of Commercial Services
Mr Martyn Bittleston	Director of Finance and Administration

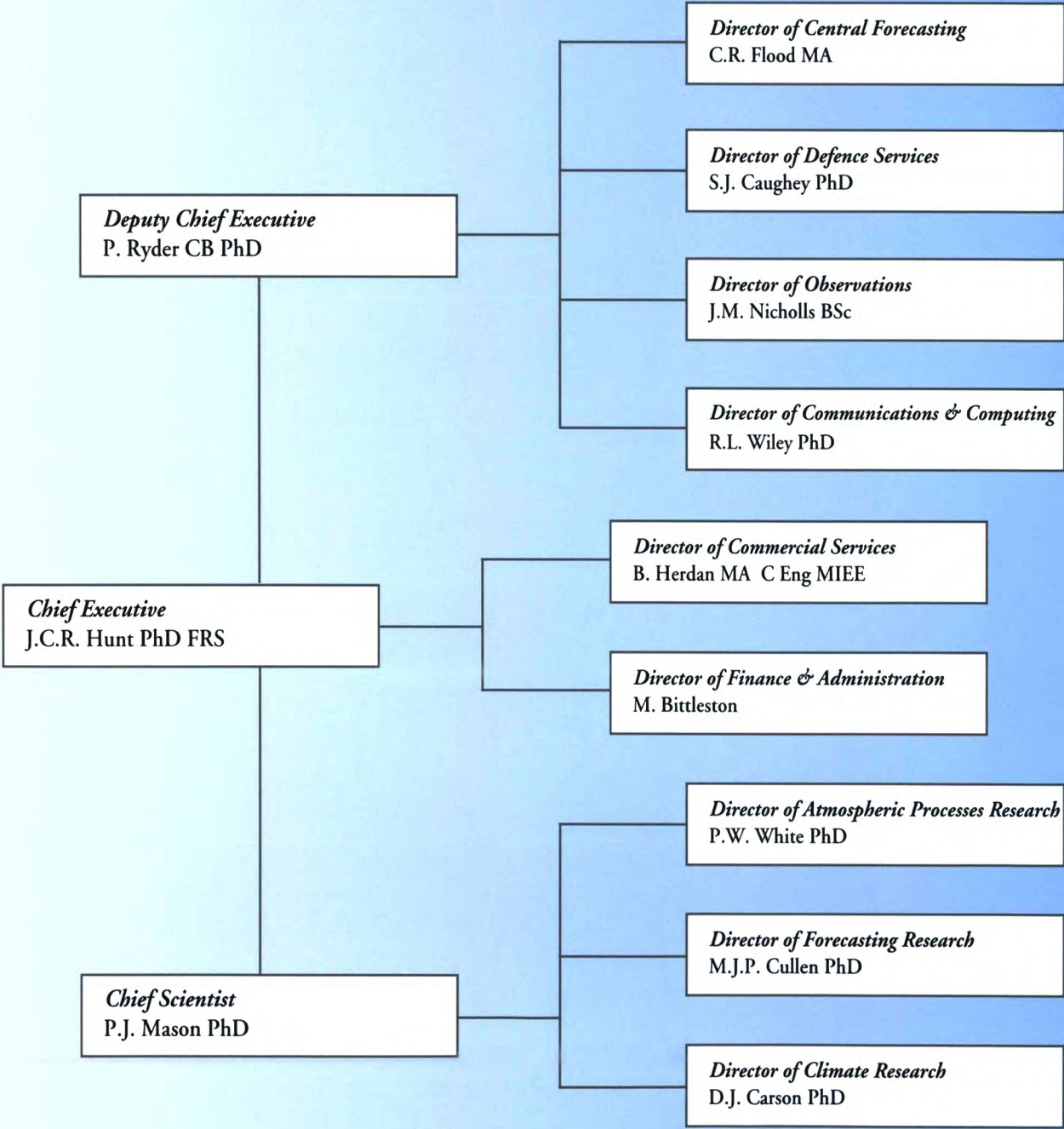
The Management Board is supported by 7 additional directors and all directors of the Office at 31 March 1994 are shown in the diagram of the senior management structure shown on the opposite page.

Business Area Management

The concept of management by business areas has now been introduced and runs in parallel with the existing divisional line management structure. There are 5 external business areas (Defence Services, Civil Aviation Authority, Public Meteorological Service, Commercial Services and DoE Climate Prediction Programme), each representing major customers or customer groupings. The requirements of these external business areas determine the programmes and establish the priorities of the 5 internal business areas (Observations, Telecommunications and Computing, Central Forecasting, Research, and Finance and Administration).

The development of business area management makes those responsible for the essential functions of the Agency more accountable for the resources they consume. By focusing on the costs of specific functions value for money is more clearly identified and it is easier to judge and control the balance between the costs of generating data and products and the costs of providing services.

Senior Management



Human Resources

Personnel

At the end of the year the Agency employed the equivalent of 2470 full time staff — a decrease of 56 during the year. 117 staff were recruited, of whom 66 were graduates destined for scientific posts. Resignations, although slightly higher than in the previous year, remained at a low level. The total cost of staff for 1993/94 was £64.3 million.

The Chief Executive has been given increased delegated authority on personnel matters and responsibility for negotiations on pay and related conditions of service. Current plans include the introduction of a new pay and grading system designed to meet the need to recruit and retain staff of wide ranging disciplines and abilities in a cost-effective manner. The key concepts of the new system have been developed and a job evaluation scheme was progressed during the year.

The first year of complete openness of performance and promotion assessments has delivered improved understanding between staff and managers. A new personal review scheme introduced during the year aims to ensure that individual staff effort contributes towards the higher level plans of the Agency.

Delegations have led to a changed role for personnel management staff. The emphasis is now on developing and

pursuing policies that best meet the needs of the Agency rather than implementing policies laid down elsewhere. As a consequence personnel managers have stepped back to a more enabling role on day-to-day issues, giving line managers more responsibility for their staff.

Training

Staff within the Agency undertake a wide range of tasks, and this means that training must cover many different disciplines. Most of the training in meteorology, forecasting, observing and instrument technology is based at the Meteorological Office College at Shinfield Park near Reading. Other specialist training is provided either within the part of the Met. Office where the expertise lies or by external organisations.

It is important that training requirements are carefully defined and then agreed with the customer branches. Reviews of the requirements for graduate-recruit and forecaster training have already resulted in courses being reduced in length and becoming more focused. Distance learning material is being developed for some aspects of the training of co-operating and voluntary weather observers.

Honours, Awards and External Appointments

Honours

The following honours were awarded:

Queen's Birthday Honours List:

Mrs M.W. Davidson, Voluntary Observer	MBE
Mr S. Webster, Voluntary Observer	MBE

New Year Honours List:

Dr P. Ryder, Deputy Chief Executive and Director of Operations	CB
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Awards

The L.G. Groves Memorial Prize for Meteorology (1992):

Dr A. Slingo, Climate Research Division, Bracknell

The L.G. Groves Memorial Award for Meteorological Observation (1992):

Mr M. Kitchen, Forecasting Research Division,
Bracknell

The Royal Society of Chemistry Medal for Environmental Chemistry:

Dr R.G. Derwent, Atmospheric Processes Research
Division, Bracknell

United Nations Medals for Service in the former
Yugoslavia:

Flt Lt N. Chapman
Flt Lt C. Robins
Fg Off B. Laing

The Waitangi Foundation of New Zealand Endowed
Fellowship in Meteorology (1993):

Mr C.K. Folland, Climate Research Division, Bracknell

Scientific Prize — International TV Weather Forecasters'
Festival, Issy-les-Moulineux:

Mr W. Giles

Team awards

The 1992 Royal Television Society's Technology Award
for Operational Systems:

BBC TV Weather Centre

Royal Television Society:

Mr C. Tyler (as part of the Meridian Television team)

The John Houghton Award for Forecasting Services:

The Storm Tide Warning Service, Central Forecasting
Office, Bracknell

External Appointments

Prof J.C.R. Hunt — President, Institute of Mathematics and
its Applications

Chair of ICWED (Informal Conference of Western European
Directors) 1994–95

Dr P.J. Mason — President, Royal Meteorological Society

Dr K.A. Browning — Foreign Associate of the National
Academy of Engineering of the United States

Dr S.J. Caughey — Chair of the NATO Military Committee
Meteorological Group (MCMG)

Mr R.J. Shearman — President, WMO (World Meteorological
Organization) Commission for Marine Meteorology

Market Testing

The Meteorological Office has consistently made use of outside specialists and contractors within its programme to improve value for money in the public service and to cover gaps in the expertise or strength of staff available. The current value of contracted-out services is over £10 million per annum, covering operational commitments, computing and site maintenance and services. There is also increasing use of joint venture agreements with the private sector for the provision of products and services on a commercial basis.

In support of the Government's aim of increasing competition and value for money, a market testing team from within the Agency has undertaken feasibility studies of areas identified as potential candidates for market test. As a result,

four packages of market tests covering the work of some 112 staff have been initiated, involving Library and Archive services, Personnel Management administrative services, Information Technology Operations support and the Supply and Services function. It is expected that the initial programme of tests will yield annual savings of £200K. Additionally, studies of the Corporate Communications and Finance functions are due to be completed early next year. Taken together with those supporting activities previously contracted out it is expected that the current programme of market testing will ensure that over 10% of the running costs of the Office will have been subject to private sector involvement or comparison.

Performance against Key Business Plan Targets 1993/94

The Met. Office Business Plan for 1993/94 set out the objectives and targets to be achieved during the financial year and progress towards them was monitored every quarter. Those targets considered to be most important in achieving quality and efficiency of services were designated as key targets.

Financial Targets were set with reference to cash based management information and cannot be derived directly from the Accounts.

Key Targets

Our performance against the key Business Plan targets is assessed below. These targets were published in last year's *Annual Report and Accounts*.

Quality of Services

■ *To achieve 80% of all Business Plan targets for customer satisfaction, forecast accuracy and timeliness.*

82% of all business area quality targets were met with most of the others almost met.

■ *To produce a Charter Standard for Public Services by September 1993.*

The Charter Standard for the Public has been approved by the Citizen's Charter Unit and can now carry the official logo.

■ *To provide timely and apt advice to Ministers and the general public on meteorology and climate.*

All requests for advice and information were dealt with to schedule. The Agency has maintained its international reputation for expertise in meteorology and climatology and the provision of authoritative advice.

Research

■ *To progress the research programme in accordance with the 1993/94 Research Plan and to satisfy the requirements of internal and external customers to schedule and to agreed standards.*

The research programme output was assessed by the Meteorological Research Subcommittee and given an overall mark of 0.74, where 0.5 is satisfactory and 0.8 excellent.

■ *To initiate a rolling programme of reviews of scientific and technical standards throughout the Agency.*

The reviews programme has been established with 9 reviews completed during the year.

Efficiency

■ *To increase efficiency in business areas by 2.5% through improvements in quality and volume of service and reduced unit costs.*

75% of individual business area efficiency targets were achieved, with an efficiency improvement of 4% for the Agency as a whole.

■ *To achieve Net Operating Costs of £46.7 million.*

Net Operating Costs for the year were £44.1m, giving an 11% reduction on the figure for 1992/93 based on last year's method of calculation. (Disaggregation of further costs from MoD has changed the baseline.)

Commercial Activity

■ *To increase the uptake of commercial services (excluding CAA and DoE) as measured by invoiced sales of £19.1 million.*

Achieved. This represents growth of 8% on the equivalent figure last year despite increased competition.

■ *To provide a gross contribution to core of £7.0 million from commercial services.*

Achieved

Management

■ *To provide the output costs of all key activities using FAMIS.*

Achieved.

In summary, all key targets were met or exceeded during the year and 70% of all the targets in the Business Plan were achieved.

Quality of Services

As a service provider the Agency aims to maintain and improve the quality and range of its services and to do so in a way that will reduce the level of public funding required. The introduction of Business Area Management has helped to focus activities on the needs of both external and internal customers and to ensure that resources are used in a way that represents value for money. The continuing Quality Improvement programme also aims to increase the focus on customer requirements and on the process of service delivery. An internal Quality Improvement Network was established during the year to promote the approach of continuous improvement throughout the Agency.

The Met. Office Charter Standard for the Public sets out the Agency's commitment to provide high quality forecasts, advice and access to information on weather and climate. Achievements against the standard have been monitored during the year and are included in the Charter Standard shown at the front of this document. The Charter Standard has now been approved by the Citizen's Charter Unit.

Plans for 1994/95 and beyond

Every year the Agency draws up a five-year Corporate Plan and one-year Business Plan which are then approved by the Parliamentary Under Secretary of State for Defence. The Corporate Plan for 1994–1999 has been based on the assumption that the core business of the Agency will not change substantially and identifies 5 main aims for the coming years:

■ *Maintain the integrity, professionalism and reputation of the Agency*

The Agency will need to maintain high scientific standards and continue to improve forecast quality to satisfy the meteorological needs of the armed services, the public, the CAA and other major customers.

■ *Increase the customer focus of the Agency*

As a service provider, the Meteorological Office must concentrate on meeting customer requirements and improving customer care. Business Area Management and the Quality Improvement approach will help to focus on customer needs.

■ *Reduce reliance on central funding which is not customer specific*

The Agency will continue to depend on Government funding but will reduce costs (through efficiency measures and the introduction of new technology) and increase revenue from commercial services.

■ *Improve managerial effectiveness*

The Meteorological Office will seek increased freedom from the Ministry of Defence in the management of resources and place greater emphasis on management development within the Office.

■ *Develop and foster a collaborative strategy for meteorology in Europe*

The Agency will continue to support and safeguard the free exchange of meteorological data and collaborative ventures and will explore the potential for more effective and efficient use of resources within Europe.

The annual cost of the Office to the taxpayer is expected to reduce by 7%, despite major investment in satellite programmes. Staff numbers are expected to fall by 6% to 2317.

It is likely that the Agency will become a Trading Fund in April 1997 although this change has not yet been formally agreed. This will significantly improve the customer–supplier relationship between the Ministry of Defence and the Meteorological Office, allowing the Department to benefit from the advantages of trading.

The 1994/95 Business Plan contains detailed objectives and measures of performance for the coming year and also the Agency's Key Targets. The Key Targets cover quality of services, resources and efficiency as follows:

Quality

- To achieve at least 80% of all Business Plan targets for customer satisfaction, forecast accuracy and timeliness.
- To attain an accuracy of at least 84% for the 24-hour national forecasts broadcast at 1755 by BBC Radio 4.

Resources

- To deliver the agreed programme within the Business Plan cash limit of £75.0m.
- To reduce net expenditure, as shown in the *Annual Report and Accounts*, to £93.2m, representing a decrease of 9.1% on the 1993/94 budget (both at 1994/95 prices).
- To provide a net contribution to core and general overheads of £3.6m from commercial services (excluding CAA and DoE), representing an increase of £0.3m over the 1993/94 budget (both at 1994/95 prices).

Efficiency

- To increase efficiency in individual business areas by between 2 and 3%, typically, through improvement in quality and volume of service and reduced unit costs.

The Met. Office

Accounts for the Year ended 31 March 1994

Foreword to the Accounts

The accounts for the Office have been prepared in accordance with the Direction given by the Treasury on 1 July 1993 in pursuance of section 5(1) of the Exchequer and Audit Departments Act 1921. The Direction is reproduced on pages 28 to 29 of the *Annual Report and Accounts*.

The Office was established as the Meteorological Department of the Board of Trade in 1854 and adopted its present title in 1867. Separate meteorological branches for each of the armed forces were set up in 1914 and the Office became part of the Air Ministry in 1920. This became part of the Ministry of Defence in 1964 and the Office became an Executive Agency on 2 April 1990 as part of the Government's "Next Steps" initiative.

The principal activities of the Office are set out on page 3 of the *Annual Report and Accounts*. There have been no significant changes in these activities during the year.

The operation of the Office is overseen by the Defence Meteorological Board and the Chief Executive is advised by the Meteorological Committee and its Research Sub-committee. The day-to-day business of the Office is managed by the Management Board. The membership of these Boards and Committees is described on pages 4 to 6 of the Report.

The total expenditure of the Office in the year ended 31 March 1994 was £152.4 million (1992/93 £142.0 million). A total of £54.9 million (1992/93 £50.2 million) was recovered from repayment customers and the balance, representing net expenditure as shown on the Net Expenditure Account, was £97.5 million (1992/93 £91.8 million). Total Assets less Current Liabilities at 31 March 1994 were £90.2 million (31 March 1993 £96.4 million).

The Office disposed of a supercomputer, with a book value of £5.3 million, at the end of the year. Operations are being combined with Department of the Environment (DoE) climate work on a single leased computer. It is considered that there is no significant difference between the open market value of land and its book value on an existing use basis. However, two properties included in the value on the Balance Sheet are surplus to requirements and expected to be disposed

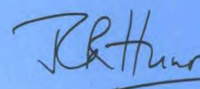
of by the Defence Lands Agent during 1994/95; planning considerations may result in the proceeds of individual properties varying from their book values but the overall total is expected to be broadly in line with the Balance Sheet value.

On 24 June 1994, UK participation in a new EUMETSAT satellite programme was approved. This will provide continuity of geostationary observations up to the year 2012. The estimated total contribution to the programme by the Office is £107 million (1992/93 prices) over 18 years.

A programme of applied Research and Development is conducted in support of the operational services provided by the Agency. Additional Research and Development concerning man-made climate change is conducted under contract to the DoE.

The Office is committed to a policy of equality of opportunity. The only test applied for recruitment or advancement is the ability to do the job.

Formal consultation with staff is undertaken through the Meteorological Office Functional Whitley Committee, its sub-committees and local committees. The Office regards the health, safety and welfare of its employees (and others) as of paramount importance. A full time Health and Safety Officer is employed to ensure that all staff are fully aware of new and existing requirements and of their responsibilities. Employee involvement is through the Health and Safety sub-committee of the Functional Whitley Committee. In addition, the Trade Unions have been consulted on a range of special issues including changes in personnel management arrangements, the introduction of new pay and grading structures for the Office and the arrangements for market testing of Office activities. Staff are informed of new developments within the Office by circulars and *Mercury*, the house magazine.



J.C.R. Hunt
Chief Executive
4 July 1994

Net Expenditure Account for the year ended 31 March 1994

		1993/94	1992/93
	Note	£ million	£ million
INCOME			
Income from non-MoD customers	2	<u>54.9</u>	<u>50.2</u>
EXPENDITURE			
Staff costs	3	64.3	63.5
Accommodation charges	4	7.3	8.6
Other costs			
Operational activities:			
Observations			
Central Forecasting			
Data Collection and Processing	5	39.0	37.9
Commercial activities, Research and Administration	6	26.5	21.8
International Subscriptions	7	<u>5.4</u>	<u>4.4</u>
Total Operating Expenditure	2	<u>142.5</u>	<u>136.2</u>
NET OPERATING EXPENDITURE	2	<u>87.6</u>	<u>86.0</u>
Loss on disposal of fixed asset	8(iv)	4.3	—
Interest charge on Capital		<u>5.6</u>	<u>5.8</u>
NET EXPENDITURE		<u>97.5</u>	<u>91.8</u>
(representing THE NET DEPARTMENTAL COST OF OUTPUT)			

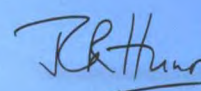
The notes on pages 20 to 25 form part of these accounts.

The movement on the General Reserve is set out at note 15 on page 25.

Balance Sheet as at 31 March 1994

		31 March 1994		31 March 1993	
	Note	£ million	£ million	£ million	£ million
FIXED ASSETS					
Intangible	8		39.9		40.6
Tangible	8		<u>40.9</u>		<u>50.4</u>
			80.8		91.0
CURRENT ASSETS					
Stocks	9	2.2		2.0	
Debtors	10	<u>13.4</u>		<u>9.2</u>	
		15.6		11.2	
CURRENT LIABILITIES					
Creditors amount falling due within one year	11	<u>(6.2)</u>		<u>(5.8)</u>	
NET CURRENT ASSETS					
			<u>9.4</u>		<u>5.4</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
			<u>90.2</u>		<u>96.4</u>
FINANCED BY					
Revaluation Reserve	14		(1.6)		0.2
General Reserve	15		<u>91.8</u>		<u>96.2</u>
			<u>90.2</u>		<u>96.4</u>

The notes on pages 20 to 25 form part of these accounts.



J.C.R. Hunt
Chief Executive
4 July 1994

Cash Flow Statement for the year ended 31 March 1994

	1993/94	1992/93
	£ million	£ million
NET EXPENDITURE	97.5	91.8
(From the Net Expenditure Account)		
Adjustments for items not involving the movements of funds:		
Depreciation	(17.5)	(17.4)
Notional Charges		
Pension costs	—	(8.4)
Departmental costs	(2.3)	(2.5)
Contribution in lieu of rates	(1.5)	(1.2)
Interest charge on Capital	(5.6)	(5.8)
Profit/(loss) on disposals of fixed assets	(4.6)	(0.2)
Movements in net current assets:		
Stocks — increase/(decrease)	0.2	(0.1)
Debtors — increase	3.5	0.4
Creditors — decrease/(increase)	<u>0.2</u>	<u>(3.3)</u>
NET CASH OUTFLOW FROM OPERATING ACTIVITIES	69.9	53.3
INVESTING ACTIVITIES		
Payments to acquire fixed assets	13.8	17.8
Proceeds from sale of fixed assets	—	<u>(0.2)</u>
NET CASH OUTFLOW BEFORE FINANCING	<u>83.7</u>	<u>70.9</u>
FINANCING		
Payments from Defence Appropriation Accounts	145.8	129.2
Receipts from Defence Appropriation Accounts	(62.7)	(55.6)
Adjustment for VAT	<u>0.6</u>	<u>(2.7)</u>
NET CASH INFLOW FROM FINANCING	<u>83.7</u>	<u>70.9</u>
INCREASE/DECREASE IN CASH	<u>NIL</u>	<u>NIL</u>

The notes on pages 20 to 25 form part of these accounts.

Statement of recognised Gains and Losses for the year ended 31 March 1994

	1993/94	1992/93
	£ million	£ million
Net Expenditure for the financial year	97.5	91.8
Unrealised deficit (surplus) on revaluation of fixed assets	<u>1.8</u>	<u>(0.2)</u>
Total net expenditure and gains and losses recognised during the financial year	<u>99.3</u>	<u>91.6</u>

Reconciliation of movements in Government Funds		
	1993/94	1992/93
	£ million	£ million
Government funds at 1 April 1993	96.4	99.2
Total net expenditure and gains and losses recognised during the financial year	(99.3)	(91.6)
Net cash flow from financing	83.7	70.9
Notional charges	<u>9.4</u>	<u>17.9</u>
	<u>90.2</u>	<u>96.4</u>

The notes on pages 20 to 25 form part of these accounts.

Notes to the Accounts

1. Accounting Policies

A. Basis of Accounting

The accounts for the Meteorological Office have been prepared in accordance with the accounts Direction issued by HM Treasury on 1 July 1993 pursuant to section 5(1) of the Exchequer and Audit Departments Act 1921 (see pages 28 to 29). The accounts follow the accruals concept of accounting and the historical cost convention, modified to include revaluations of Fixed Assets and Stocks as set out in the Notes E, F and G below. Subject only to compliance with the requirements set out in the Accounts Direction, the accounts also

(i) comply with the accounting and disclosure requirements of the Companies Act 1985 insofar as they are consistent with the status of a Vote-funded Agency of the Ministry of Defence (the Department).

(ii) comply with accounting standards issued or adopted by the Accounting Standards Board unless they are deemed to be inapplicable by the Treasury.

B. Value Added Tax

The Agency is not registered for Value Added Tax (VAT) and VAT collected and expended is accounted for centrally by the Department. Amounts included in the Net Expenditure Account and in the Balance Sheet are exclusive of VAT.

C. Income

Income comprises the invoiced value of services supplied to the Private sector, the wider Public Sector and other Government departments. The funding of the Agency by the Department is shown in the Cash Flow Statement. Income received under collaborative arrangements for the capital installation of weather rainfall radar systems is credited as deferred income within creditors until tangible fixed assets are acquired.

D. Notional Charges

(i) Pension Costs

No payment was made by the Agency into the Consolidated Fund in 1992/93 in respect of pension costs, but

17% of staff pay, excluding certain allowances, was included in staff costs for 1992/93 within the Net Expenditure account to reflect the notional cost of this expenditure to the Agency. With effect from 1 April 1993 charges were made against Departmental Appropriation Accounts (see note 3).

(ii) Departmental Overhead Charges

Notional amounts are included in the Net Expenditure account for charges in respect of services provided from other areas of the Department. The amounts so charged are calculated to reflect the full cost of providing these services to the Agency and include payroll services, payment of bills, internal audit, Vote accounting and personnel management.

(iii) Interest Charge on capital

A notional charge for interest on capital is included in the Net Expenditure Account. This is calculated at 6% of the average value of total assets less current liabilities.

E. Tangible Fixed Assets and Depreciation

(i) Land and Buildings

(a) Where the Agency is the principal beneficial user of the Departmental Estate, such estate is treated as an asset of the Agency although legal ownership rests with the Secretary of State for Defence.

(b) A valuation of the Departmental Estate assets of the Agency was carried out at 31 March 1992 by the Valuation Office in accordance with the Statements of Asset Valuation Practice and Guidance Notes issued by the Royal Institution of Chartered Surveyors. The Valuation Office updated their valuation to 31 March 1994 using suitable indices.

(c) All leasehold property is held under operating leases as defined by Statement of Standard Accounting Practice Number 21. Major enhancements are capitalised.

(ii) Plant and Equipment

(a) Plant and equipment, including computers, is capitalised where the useful life exceeds 5 years and the cost of acquisition and installation exceeds £4,500, excluding VAT.

(b) Certain meteorological equipment installed in commercial aircraft or at sea is not capitalised as it is outside the direct control of the Office and has an uncertain operational life.

(c) Major items of capitalised plant and equipment are revalued annually using the Gross Domestic Product Deflator Index.

(iii) Depreciation

Freehold land is not depreciated. Depreciation on buildings, mainframe computers, plant and equipment is calculated to write off the cost, or value, by equal instalments over the asset’s estimated useful life. A residual value equal to one year’s depreciation is retained. Asset lives are periodically reviewed for technological obsolescence.

<u>Asset Category</u>	<u>Estimated useful life</u>
Buildings	Not exceeding 50 years
Mainframe computers	7 years
Plant and equipment	Between 5 and 10 years

F. Intangible Assets

(i) The Meteorological Office is a member of EUMETSAT and, as such, contributes to the cost of its satellite programmes. The Office benefits from the data and services resulting from these programmes. Expenditure on individual programmes is capitalised and revalued annually using the Aerospace Combined Input Cost Index. The value of each programme is depreciated from the date that the programme becomes operational over its expected life (currently of the order of ten years) using the straight line method.

(ii) During 1993/94 the Aerospace Combined Input Cost Index was revised to reflect changes in the weighting of cost elements. The cost and depreciation to date have been revalued to reflect the revised index.

G. Stocks

Stocks are valued at the lower of cost, or net current replacement cost if materially different, and net realisable value.

H. Research and Development

All research and development expenditure incurred during the year is charged to the Net Expenditure Account.

2. Segmental Reporting

The analysis of net operating expenditure by business segment was as follows. This note meets the requirements of the Treasury’s Fees and Charges guide.

	Income	Expenditure	Net operating Expenditure
	£ million	£ million	£ million
Intra-Departmental			
Services	–	88.4	88.4
Inter-Departmental			
Services	11.6	10.9	(0.7)
Commercial Services	<u>43.3</u>	<u>43.2</u>	<u>(0.1)</u>
	<u>54.9</u>	<u>142.5</u>	<u>87.6</u>

3. Staff

(i) The staff costs were:

	1993/94	1992/93
	£ million	£ million
Salaries, wages and allowances	53.5	51.3
Social security costs	4.3	3.8
Pension costs	<u>6.5</u>	<u>8.4</u>
	<u>64.3</u>	<u>63.5</u>

(ii) The Average number of staff employed in Civil Service grade bands during the year was:

	1993/94	1992/93
Unified Grades 2–7	197	191
Other Grades:		
Scientific	1788	1790
Technical	167	165
Administrative and support	320	323
Locally employed civilians overseas	<u>30</u>	<u>39</u>
	<u>2502</u>	<u>2508</u>

There were 2474 staff employed at 31 March 1994 (31 March 1993, 2526 staff).

(iii) Professor J.C.R. Hunt, the Chief Executive received total emoluments, including pension contributions, of £82,000 in 1993/94. In 1992/93 he received £79,000.

(iv) Mr M.H. Bowack, Director of Finance and Administration, left the Office on 31 May 1993 and received a compensation payment of £100,199.

(v) The emoluments, excluding pension contributions, of other higher paid employees, Civil Service grade 5 and above, fall into the following ranges:

Grade	1993/94 Standard Salary band £	No	1992/93 Standard Salary Band £	No
3	49,920–59,599	1	51,272–59,280	1
4	44,390–53,740	2	44,390–49,790	2
5	36,019–53,470	9	36,019–47,921	9

(vi) Apart from executives of the Office, whose emoluments are included above, no emoluments were paid by the Office to members of the Defence Meteorological Board, the Meteorological Committee and its Research Subcommittee.

(vii) Excepting locally employed civilians, all staff are covered by the provisions of the Civil Service and Armed Forces Pension schemes. With effect from 1 April 1993 payments are made into the Consolidated Fund at a rate determined from time to time by the Treasury. For 1993/94 the rate was 13.5% of pay, excluding certain allowances.

4. Accommodation

These costs include rents, utilities, maintenance charges, contributions in lieu of rates and depreciation on buildings.

5. Observations, Central Forecasting, Data Collection and Processing

These costs include equipment and material supplies, services required to collect and process data for the production of forecasts, and depreciation charges.

6. Commercial, Research and Administration

(i) These costs represent equipment, materials and services supporting the commercial, research and administration activities, notional Departmental overhead charges and a notional audit fee of £42,000 (1992/93, £42,000).

(ii) Total costs of the Research and Development activities in the year were £19.5 million (1992/93 £14.8 million) including £7.9 million (1992/93 £6.3 million) funded by DoE. The increase is mainly due to additional work on DoE and other contracts.

7. International Subscriptions

The costs of subscriptions include the European Centre for Medium-range Weather Forecasts and the World Meteorological Organization.

8. Fixed Assets

(i) The movements in each class of asset were:

	Intangible		Tangible	
	Fixed	Land and	Plant and	
	Assets	buildings	equipment,	Total
	£ million	£ million	£ million	£ million
Cost or valuation:				
At 1 April 1993	81.6	21.1	49.1	70.2
Additions	10.3	0.4	4.0	4.4
Disposals	–	–	(13.8)	(13.8)
Revaluation	(0.5)	(2.3)	1.0	(1.3)
	<u>91.4</u>	<u>19.2</u>	<u>40.3</u>	<u>59.5</u>
At 31 March 1994				
Depreciation:				
At 1 April 1993	41.0	1.1	18.7	19.8
Charged during year	10.9	0.6	6.0	6.6
Disposals	–	–	(8.2)	(8.2)
Revaluation	(0.4)	–	0.4	0.4
	<u>51.5</u>	<u>1.7</u>	<u>16.9</u>	<u>18.6</u>
At 31 March 1994				
Net Book Value:				
At 1 April 1993	40.6	20.0	30.4	50.4
At 31 March 1994	39.9	17.5	23.4	40.9

(ii) Freehold land with a book value of £7.1 million (31 March 1993 = £8.2 million) has not been depreciated.

(iii) Land and Buildings have been valued by the Valuation Office on the basis of open market values for existing use, except that specialised buildings have been valued on the basis of depreciated replacement cost.

(iv) Included in disposals is a supercomputer with a net book value of £5.3 million. This was surrendered in part consideration of lease payments on its replacement at a value of £1.0 million.

9. Stocks

	1993/94	1992/93
	£ million	£ million
Meteorological equipment	0.8	1.3
Reserve equipment	1.1	0.4
Consumable stores	0.3	0.3
Total	<u>2.2</u>	<u>2.0</u>

10. Debtors

	1993/94	1992/93
	£ million	£ million
Amounts falling due within one year:		
Trade debtors	3.5	3.3
Prepayments for operating expenditure	6.6	3.3
	10.1	6.6
Capital debtors	1.0	—
Prepayments for capital expenditure	2.3	2.6
Total	<u>13.4</u>	<u>9.2</u>

11. Creditors

	1993/94	1992/93
	£ million	£ million
Amounts falling due within one year:		
Trade creditors	1.8	2.9
Deferred income and accruals for operating expenditure	3.8	2.9
	5.6	5.8
Deferred income for capital expenditure	0.6	—
Total	<u>6.2</u>	<u>5.8</u>

12. Capital Commitments

	1993/94	1992/93
	£ million	£ million
Contracted	0.1	1.8
Authorised, but not contracted	0.3	0.1
Authorised contribution for satellite programme	4.9	5.3
Total	<u>5.3</u>	<u>7.2</u>

13. Operating Leases

(i) Annual commitments under operating leases are as follows:

	Land and Building		Others		Total	
	1993/94	1992/93	1993/94	1992/93	1993/94	1992/93
	£ million	£ million	£ million	£ million	£ million	£ million
Leases expiring within:						
Less than one year	—	—	—	—	—	—
One year to five years	0.5	0.1	7.1	4.9	7.6	5.0
Over five years	1.4	1.9	—	—	1.4	1.9
Total	<u>1.9</u>	<u>2.0</u>	<u>7.1</u>	<u>4.9</u>	<u>9.0</u>	<u>6.9</u>

(ii) The amount charged to the Net Expenditure Account in 1993/94 was £6.9 million (1992/93, £6.5 million).

14. Revaluation Reserve

(i) The Revaluation Reserve was set at zero on 1 April 1992 by order of the Treasury.

(ii) Movement in Year

	1993/94 £ million
Revaluation Reserve at 1 April 1993	0.2
Revaluation deficit on Intangible fixed assets	(0.1)
Revaluation deficit on Tangible fixed assets	(1.7)
Revaluation Reserve at 31 March 1994	<u>(1.6)</u>

15. General Reserve

(i) The General Reserve was set at £99.2 million as at 1 April 1992 representing Net Assets employed at that date.

(ii) Movement in Year

	1993/94 £ million
General Reserve at 1 April 1993	96.2
Net cash inflow from Financing	83.7
Notional charges	9.4
Less Net Expenditure	(97.5)
General Reserve as 31 March 1994	<u>91.8</u>

16. Contingent Liabilities

A contingent liability exists in the event of any damage arising from the improper use of a computer leased by the Office. No realistic estimate of any financial effect can be made as the risk is considered low.

Statement of Agency's and Chief Executive's responsibilities

Under section 5 of the Exchequer and Audit Departments Act 1921 the Treasury have directed the Meteorological Office to prepare a statement of accounts for each financial year in the form and on the basis set out in the accounts direction at page 28. The accounts are prepared on an accruals basis and must give a true and fair view of the Agency's state of affairs at the year end and of its income and expenditure and cash flows for the financial year.

In preparing the accounts the Agency is required to:

- observe the accounts direction issued by the Treasury, including the relevant accounting and disclosure requirements, and apply suitable accounting policies on a consistent basis;
- make judgements and estimates on a reasonable basis;

- state whether applicable accounting standards have been followed, and disclose and explain any material departures in the financial statements;
- prepare the financial statements on the going concern basis, unless it is inappropriate to presume that the Agency will continue in operation.

The Accounting Officer for the Ministry of Defence has appointed the Chief Executive of the Meteorological Office as the Accounting Officer for the Agency. His relevant responsibilities as Accounting Officer, including his responsibility for the propriety and regularity of the public finances for which he is answerable and for the keeping of proper records, are set out in the Accounting Officer's Memorandum, issued by the Treasury and published in *Government Accounting* (HMSO).

The Certificate and Report of the Comptroller and Auditor General to the House of Commons

I have audited the financial statements on pages 16 to 25 which have been prepared under the historical cost convention as modified by the revaluation of certain fixed assets and the accounting policies set out on pages 20 and 21.

Respective responsibilities of Agency, Chief Executive and auditors

As described on page 26 the Agency and the Chief Executive are responsible for the preparation of financial statements. It is my responsibility to form an independent opinion, based on my audit, on those statements and to report my opinion to you.

Basis of opinion

I certify that I have examined the financial statements referred to above in accordance with the Exchequer and Audit Departments Act 1921 and the National Audit Office auditing standards, which include relevant Auditing Standards issued by the Auditing Practices Board. An audit includes examination, on a test basis, of evidence relevant to the amounts and disclosures in the financial statements. It also includes an assessment of the significant estimates and judgements made by the Agency and the Chief Executive in the preparation of the financial statements, and of whether the accounting policies are appropriate to the Agency's circumstances, consistently applied and adequately disclosed.

I planned and performed my audit so as to obtain all the information and explanations which I considered necessary in order to provide me with sufficient evidence to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or other irregularity or error. In forming my opinion I also evaluated the overall adequacy of the presentation of information in the financial statements.

Opinion

In my opinion the financial statements give a true and fair view of the state of affairs of the Meteorological Office Executive Agency at 31 March 1994 and of its net expenditure, total recognised gains and losses and cash flows for the year then ended and have been properly prepared in accordance with the Exchequer and Audit Departments Act 1921 and with the directions made thereunder by the Treasury.

I have no observations to make on these financial statements.

John Bourn
Comptroller and Auditor General

7 July 1994

National Audit Office
157-197 Buckingham Palace Road
Victoria
London SW1W 9SP

Accounts Direction given by the Treasury

The Treasury, in pursuance of section 5(1) of the Exchequer and Audit Departments act 1921, hereby gives the following Direction.

1. The statement of accounts which it is the duty of the Meteorological Office to prepare in respect of the financial year ended 31 March 1993 and in respect of any subsequent financial year shall comprise;

- (a) a foreword;
- (b) a net expenditure account;
- (c) a balance sheet;
- (d) a cash flow statement; and
- (e) (1993/94 onwards) a statement of recognized gains and losses;

including in each case such notes as may be necessary for the purposes referred to in the following paragraphs.

2. The Meteorological Office shall observe all relevant accounting and disclosure requirements given in "Government Accounting" and in the Treasury booklet "Trading Accounts; a Guide for Government Departments and Non-Departmental Public Bodies" (the "Trading Accounts booklet") as amended or augmented from time to time.

3. The statement of accounts referred to above shall give a true and fair view of the income and expenditure, state of affairs and cash flow of the Meteorological Office. Subject to the foregoing requirement, the statement of accounts shall also, without limiting the information given and as described in Schedule 1 of this Direction, meet:

- (a) the accounting and disclosure requirements of the Companies Act;
- (b) best commercial accounting practice including accounting standards issued or adopted by the

Accounting Standards Board, with the exception of the requirement contained in FRS 3 for the inclusion of a note showing historical cost profits and losses;

- (c) any disclosure and accounting requirements which the Treasury may issue from time to time in respect of accounts which are required to give a true and fair view; and
- (d) any additional disclosure requirements contained in "The Fees and Charges Guide", in particular those relating to the need for segmental information for different services provided,

insofar as these are appropriate to the Meteorological Office and are in force for the financial period for which the statement of accounts is to be prepared.

4. Additional disclosure requirements are set out in Schedule 2 of this Direction.

5. The net expenditure account and balance sheet shall be prepared under the historical cost convention modified by the inclusion of:

- (a) fixed assets at their value to the business by reference to current costs; and
- (b) stocks valued at the lower of cost, or net current replacement cost if materially different, and net realisable value.

Signed: T.J. Burr
Treasury Officer of Accounts
1 July 1993

Schedule 1

Application of the Companies Act's Requirements

1. The disclosure exemptions permitted by the Companies Act in force for the financial period for which the statement of accounts is to be prepared shall not apply to the Meteorological Office unless specifically approved by the Treasury.
2. The foreword shall contain the information required by the Companies Act to be disclosed in the Directors' Report, to the extent that such requirements are appropriate to the Meteorological Office.
3. The profit and loss formats prescribed in Schedule 4 of the Companies Act shall not apply to the Meteorological Office's net expenditure account which shall be in the form set out in the annex to this direction. Minor changes may be introduced subject to Treasury agreement.
4. In preparing its balance sheet, the Meteorological Office shall adopt format 1 prescribed in Schedule 4 to the Companies Act to the extent that such requirements are appropriate to the Meteorological Office. Regard should be had to the examples in Annex C of the Trading Accounts booklet, in particular the need to strike the balance sheet totals at "Total Assets less Current Liabilities".
5. The foreword and balance sheet shall be signed and dated by the Chief Executive.
6. The Meteorological Office prepares its accounts under the modified historical cost convention, but is exempted from providing the additional information required by paragraph 33(3) of Schedule 4 to the Companies Act.

Schedule 2

Additional Disclosure Requirements

1. The foreword shall state that the accounts have been prepared in accordance with a direction given by the Treasury in pursuance of section 5(1) of the Exchequer and Audit Departments Act 1921.
2. The foreword shall include a brief history of the Meteorological Office and its statutory background. Regard should be had to Annexes B and C of the Trading Accounts booklet.
3. The notes to the accounts shall include details of key corporate financial targets set by the Secretary of State for Defence for the year being reported on and performance achieved against those targets (when targets based on full cost accrual accounts have been set).
4. The Accounts Direction (but not the annex) shall be reproduced as an appendix to the accounts.

Met. Office Annual Report Publications

The Met. Office publishes its annual reports in three booklets, the *Annual Review*, *Annual Report and Accounts* and the *Scientific and Technical Review*.

The Annual Review summarises the Met. Office's activities during the year. Its broad view of the Met. Office is of particular interest to those who do not specialise in meteorological science, but who are interested in the uses of weather intelligence. It is available free of charge, while stocks last, by contacting the Enquiries Office at Bracknell.



Full details of the Met. Office's accounts are contained in the Annual Report and Accounts, as required by the Treasury. Copies of the Annual Report and Accounts are available from HMSO bookshops in London, Bristol, Birmingham, Manchester, Belfast and Edinburgh, and from HMSO's accredited agents listed in Yellow Pages.

The Scientific and Technical Review gives a more detailed account of the research work being carried out at the Met. Office. This year the emphasis is on developments in Central Forecasting, Commercial Services and Atmospheric Processes Research Divisions. There is also a bibliography of papers published by scientists at the Met. Office over the last year. Copies are available, while stocks last, from the Enquiries Office at Bracknell.



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Most Weather Centres are open 24 hours a day, 7 days a week. A few are closed overnight but an answering service is provided.

Past weather and climate information can be obtained from our Bracknell Headquarters or

Belfast Climate Office	0232 328457	(01232 328457)
Edinburgh Climate Office	031-244 8362	(01312 448362)

These offices are open during normal working hours.

International Marine and Offshore services enquiries:	+44 (0)224 211840	(+44 (0)1224 211840)
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Information on our Library and Archive, including the loan of weather books, videos, slides etc., can be obtained from The National Meteorological Library at Met. Office headquarters:

Enquiries Office 0344 854455 (01344 854455)

The Met. Office, London Road, Bracknell, Berkshire RG12 2SZ,
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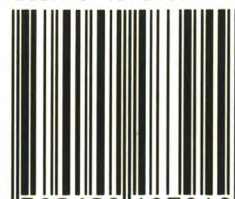
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