

**MINUTE of MEETING of CENTRAL SCOTLAND VALUATION JOINT BOARD
held within HILLSIDE HOUSE, LAURELHILL, STIRLING on FRIDAY 29 AUGUST
2008 at 2.00 p.m.**

PRESENT: Depute Provost McLaren; Councillors Biggam, Blackwood, Carleschi, Goss, Hughes, Jackson, MacDonald, McNeill, Paterson, Patrick and Simpson.

CONVENER: Councillor Simpson.

ATTENDING: Assessor; Clerk (B Pirie); Treasurer and Assistant to the Clerk (S Barton).

VJB8. MINUTE

There was submitted (circulated) and **APPROVED** Minute of Meeting of Central Scotland Valuation Joint Board held on 18 June 2008.

VJB9. VALUATION JOINT BOARD – 2007/08

There was submitted Report (tabled) dated 28 August 2008 by the Treasurer providing a copy of the auditor's report on the financial statements for the Board for the year ending 31 March 2008.

Discussion took place on the following:-

- The proposed response to the action plan recommendation.
- The follow up review and the recommendations from the 06/07 audit
- The time taken for the audit to be completed

NOTED the contents of the report.

AGREED:-

- (i) that the management response to the Action plan should be that the Treasurer undertake an annual review of accounting policies to ensure full compliance with SORP requirements and this be completed by March 2009;
- (ii) that the Treasurer make a representation to the Auditors regarding the timescales for the completion of the Audit.

VJB10. DATES FOR FUTURE MEETINGS 2008/09

There was submitted Report (circulated) by the Clerk dated 21 August 2008 proposing dates and venues for ordinary meetings of the Valuation Joint Board for 2008/09.

AGREED to the dates for Ordinary Meeting of the Board as follows:-

- Friday 24 October 2008 at 10am in Hillside House, Stirling
- Friday 6 February 2009 at 10am in Hillside House, Stirling
- Friday 12 June 2008 at 10am in Hillside House, Stirling

NOTED that Special Meetings of the Board may be convened as necessary outwith the planned timetable.

CENTRAL SCOTLAND VALUATION JOINT BOARD

Subject: REVENUE BUDGET 2007/08 – REVIEW AS AT 31.08.08
Meeting: CENTRAL SCOTLAND VALUATION JOINT BOARD
Date: 24th October, 2008
Author: TREASURER

1. INTRODUCTION

- 1.1 The purpose of this report is to present the final audited accounts to the Joint Board.

2. BACKGROUND

- 2.1 A summary of the main financial highlights of the year is incorporated in my report on pages 9, 10 and 11 of the final accounts. This indicates an actual net deficit of £5,000 for the financial year 2007/08. The reasons for the main variances from budget for the year are also highlighted on these pages.
- 2.2 The net deficit of £5,000 has not changed since the draft final accounts were submitted to the Board on 18th June 2008.
- 2.3 The Annual Audit has resulted in a claim, unqualified audit certificate, and the auditors have only suggested one point in their action plan resulting from the audit. They have acknowledged that all three action points relating to the accounts for the year ended 31st March 2007 has been addressed. These issues were reported to the last meeting of the Board in August 2008.
- 2.4 In order to comply with statutory requirements, and accounting codes of practice, the draft accounts have assumed the surplus will once again be retained.

3. CONCLUSIONS

- 3.1 The Valuation Joint Board has outturned a deficit of £5,000 which when added to previous surpluses results in a net surplus of £158,000 now being held.

4. RECOMMENDATIONS

- 4.1 The Joint Board is asked to note the financial position as at 31st March 2008.

.....
Treasurer

LIST OF BACKGROUND PAPERS

1. Various working papers associated with the production of the outturns.

Any person wishing to inspect the above background papers should contact the Treasurer, Muir Wilson, on Alloa (01259) 452033.

CENTRAL SCOTLAND
VALUATION JOINT BOARD



FINANCIAL REPORT
&
ACCOUNTS

2007 / 2008

CENTRAL SCOTLAND VALUATION JOINT BOARD

STATEMENT OF ACCOUNTS 2007/2008

INDEX

CONTENTS	PAGE
Members and Officials 2007/2008	1
Introduction by the Assessor for Central Scotland	3
Explanatory Foreword	5
Glossary of Terms	7
Report by Treasurer	9
Statement of Responsibilities for the Statement of Accounts	12
Accounting Policies	13
Income and Expenditure Account	15
Statement of Movement on the General Fund Balance	16
Note of Reconciling items for the Statement on the General Fund Balance	16
Statement of Recognised Gains and Losses	17
Balance Sheet	18
Cash Flow Statement	19
Notes to the Financial Statements	20
Statement on the System of Internal Financial Control	27
Auditor's Report	28

CENTRAL SCOTLAND VALUATION JOINT BOARD

MEMBERS AND OFFICIALS

CONVENOR

Councillor A Simpson, Stirling Council (from 22nd June)
Councillor John Jenkinson, Falkirk Council (until 2nd May)

VICE CONVENOR

Councillor H McLaren, Clackmannanshire Council (from 22nd June)
Councillor E Carrick, Clackmannanshire Council (until 2nd May)

FALKIRK COUNCIL

Appointed Members:-

Councillor S Carleschi (from 22nd June)
Councillor G Hughes (from 22nd June)
Councillor S Jackson (from 22nd June)
Councillor C MacDonald
Councillor J Patrick (from 22nd June)
Councillor J Blackwood (from 22nd June)
Councillor A Nimmo (from 22nd June)
Councillor A McNeill (from 22nd June)
Councillor T Coleman (until 2nd May)
Councillor J Constable (until 2nd May)
Councillor K Hamid (until 2nd May)
Councillor J McNally (until 2nd May)
Councillor J Wilson (until 2nd May)
Councillor R Wilson (until 2nd May)

STIRLING COUNCIL

Appointed Members:-

Councillor C Finlay
Councillor S Paterson (from 22nd June)
Councillor D Goss (from 22nd June)
Councillor C Campbell (from 22nd June)
Councillor T Coll (until 2nd May)
Councillor T Hazel (until 2nd May)
Councillor G Power (until 2nd May)

CLACKMANNANSHIRE COUNCIL

Appointed Members:-

Councillor J Biggam (from 22nd June)

Councillor D Balsillie (from 22nd June)

Councillor A Campbell (until 2nd May)

Councillor H McLaren (until 2nd May)

OFFICIALS

Assessor - Brian Byrne

Clerk - Rose Mary Glackin

Treasurer - Muir Wilson

CENTRAL SCOTLAND VALUATION JOINT BOARD

INTRODUCTION

by Brian Byrne, Assessor

Central Scotland valuation area covers three council areas of Clackmannanshire, Falkirk and Stirling. The Valuation Joint Board appoints an Assessor for the valuation area and bears the costs of carrying out the statutory duties. The three Councils have also appointed the Assessor as Electoral Registration Officer.

The Assessor has three core statutory duties. These are:-

1. Valuation of Lands and Heritages

The Valuation Roll contains every non-domestic property in the valuation area showing the rateable value of the property. Rateable value is effectively the estimated rental value of the property at April 2003. There are around 11,000 non-domestic properties in Central Scotland with a total rateable value of over £260 million. The Roll includes commercial properties like shops and offices, industrial properties from small workshops to giants like Ineos, Grangemouth (formerly BP) and publicly owned properties such as schools and sport centres. The Assessor maintains survey records of each property and is obliged by law to carry out a Revaluation of non-domestic properties every five years, and to maintain the Roll to reflect new and altered properties.

The programming of valuation appeals remaining from the 2005 Revaluation was agreed with the Secretary of the Valuation Appeal Committee. Appeal disposal has to be completed through the local appeal stages by 31st December, 2008. Appeal disposals have progressed satisfactorily and are on schedule for completion within the statutory timescale. Of the original 2,700 appeals 213 are left to be dealt with at 31st March, 2008.

Central Scotland's Assessor is the designated utilities Assessor for those docks and harbours throughout Scotland, which cross local government areas. At present there are three such subjects, only one of which has an outstanding revaluation appeal.

2. Compiling the Valuation List

All domestic properties are shown in the Valuation List. The Assessor places every domestic property in a valuation band based on the capital value that the property would have had at April 1991 and in line with statutory assumptions. While the pace of new building is levelling out there are now over 135,000 entries in the Council Tax List in Central Scotland.

The Council Tax band for an altered existing property is reconsidered when it is sold. While normal appeal/proposal activity in Council Tax for new and altered houses is very light, recent media interest in the Council Tax proposal procedures throughout the UK has resulted in an increased level of enquiry into existing bandings. An increase in Council Tax enquiries follows each television programme on this issue which creates an unplanned workload for technical staff. Staff have handled this well with as little as possible impact on the timing of other survey work in domestic alterations.

3. Compiling the Register of Electors

The Register of Electors is published annually and is a listing of every eligible elector in the local authority area set against the address at which the elector is entitled to vote. The Register is used for all Local Government, United Kingdom and Scottish Parliamentary, and European Parliamentary elections. It is also used for National Park elections, Community Councils' elections and for referendums. In this year the combined Scottish Parliament and Local Government Election was in May 2007 and much of the preparation was carried out before 1st April, 2007 however, amended legislation allowed late changes to the Register and absent voting arrangements.

In the financial year 2007/08 the new combined Electoral Management/Electoral Registration System was fully tested by the combined Scottish Parliament and Local Government Elections. The system performed well and despite the publicity surrounding the elections it is worth noting that none of the problems arose from any part of the Electoral Registration process and none of the official reports arising from the elections raised any significant issue with the work of any Electoral Registration Officer.

Although introduced in late 2006 the new duties placed on Electoral Registration Officers to encourage electoral registration and participation came fully into effect in 2007/08. Various procedures and initiatives were carried out in co-operation with other Electoral Registration Offices and with the Electoral Commission. Among other changes was the introduction of electronic methods of responding to canvass forms which were used by 26,000 electors in the area. An important initiative in early 2008 was that we contacted approximately 22,000 postal and proxy voters to explain new regulations designed to improve the security of absent voting and requested signature and date of birth as personal identifiers. Delays in legislation meant that the initial contact could not be made in January 2008 as planned but was nevertheless completed in March 2008 with a very good response rate from electors.

The number of properties canvassed by post and by house to house method now stands at over 131,000.

CENTRAL SCOTLAND VALUATION JOINT BOARD

EXPLANATORY FOREWORD

The Valuation Joint Board was formed on 1 April 1996 following local government reorganisation in Scotland. The Joint Board covers the boundaries of Falkirk, Stirling and Clackmannanshire Councils, and the service is jointly funded by these Councils on a pre-determined formula basis.

The Statement of Accounts consists of the Annual Report by the Treasurer and the statutory audited accounts for the financial year 2007/2008. The Annual Report gives interested parties an overall guide to the most significant matters reported in the accounts and contains a commentary on the major influences affecting the Joint Board's income and expenditure, and cash flow.

The accounts for the year consist of:-

Accounting Policies

The purpose of this statement is to explain the basis of the figures in the accounts and to outline the accounting policies adopted in compiling the 2007/2008 accounts.

Income and Expenditure Account

This statement reports on the net cost for the year of the functions undertaken by the Joint Board, and demonstrates how the cost has been financed.

Statement of the Movement on the General fund Balance

The Income and Expenditure Account shows the Board's actual performance for the year, measured in terms of resources consumed and generated over the last twelve months. However, the Board is required to raise requisitions on a different accounting basis, the main differences being:

Capital Investment is accounted for as it is financed, rather than when fixed assets are consumed.

Retirement benefits are charged as amounts become payable to the pension fund and pensioners, rather than as future benefits are earned.

The General Fund Balance compares the Board's spending against the requisitions that it receives for the year, taking into account the use of reserves built up in the past and contributions to funds and reserves.

This reconciliation statement summarises the differences between the outturn on the Income and Expenditure Account and the General Fund Balance.

Statement of Total Recognised Gains and Losses

This statement brings together all the gains and losses of the Board for the year and shows the aggregate increase in net worth. In addition to the surplus generated on the Income and Expenditure Account it includes the re-measurement of the net liability to cover the cost of retirement benefits.

The Balance Sheet

This statement sets out the financial position of the Joint Board as at the 31st March 2008, and includes all assets and liabilities in respect of all the activities undertaken.

The Cash Flow Statement

This consolidated statement summarises the inflows and outflows of cash arising from transactions with third parties for operational purposes.

System of Internal financial Control

This statement provides assurance in relation to corporate governance including the systems of internal financial control.

CENTRAL SCOTLAND VALUATION JOINT BOARD

GLOSSARY OF TERMS

In the Financial Statements various terms are used because of legal and accounting requirements which may not be familiar to the reader. The following are the most commonly used technical terms:-

Budgetary Performance	-	Performance of the service is monitored against the annual budget which sets out in monetary terms the aims and policies of the Valuation Joint Board.
Revenue Costs	-	The day to day running costs of providing services.
Staff Costs	-	The cost of salaries and wages, including overtime, employer's national insurance and superannuation, as well as staff training.
Property Costs	-	Rent and rates, property insurance, repairs and maintenance, heat and light, and furniture and fittings.
Transport Costs	-	The running costs of all vehicles, including hiring and leasing, staff car allowances and travelling expenses.
Supplies and Services	-	Printing and stationery, office equipment, advertising, postages and telephone costs, and expenditure on materials.
Third Party Payments	-	Payments to other Councils, individuals and organisations, in respect of goods and services received.
Accruals	-	The concept that income and expenditure are recognised as they are earned or incurred, not as money is received or paid.
Consistency	-	The concept that the accounting treatment of like items within an accounting period and from one period to the next is the same.
Fixed Assets	-	Tangible assets that yield benefits to the services provided for a period of more than one year. All assets are currently depreciated over three years.

Operating Lease	-	Rental costs for the use of an asset. The asset does not belong to the Board.
Finance Lease	-	Agreement to pay for an asset over a specified period of time. At the end of the agreement the asset belongs to the Board. An interest charge may be incurred.
Reserves	-	<p>The Valuation Joint Board has three reserve accounts. The General Reserve, the Capital Adjustment Account and the Pensions Reserve.</p> <p>The General Reserve shows the accrued net surplus attributable to the Valuation Joint Board.</p> <p>The Capital Adjustment Account contains amounts set aside from revenue applied to capital expenditure.</p> <p>The Pensions Reserve shows the net pensions liability of the Board. This has been created in order to negate the impact of FRS 17 costs on the funding due from the constituent authorities.</p>
Pension cost-		<p>The board has fully adopted the accounting principles as required by Financial Reporting Standard 17 (FRS 17) 'Retirement Benefits'. This requires the cost of retirement benefits to be recognised in the Financial Statements when employees earn them, rather than when the benefits are actually paid as pensions.</p> <p>Disclosure requirements included the Net Pension Asset/Liability and the Pension Reserve in the Balance Sheet, together with entries in the Income and Expenditure Account and Statement of Movement in the General Fund Balances to reflect movement in the net pension asset/ liability from one year to the next. Entries are also required to reconcile back to actual pension contributions payable for Requisition purposes.</p>

CENTRAL SCOTLAND VALUATION JOINT BOARD

ANNUAL REPORT

by Muir S Wilson, Treasurer

Introduction

The purpose of the Statement of Accounts is to present a summary of the financial activities of the Valuation Joint Board for the benefit of members and officers of the three constituent authorities and the general public, to report on the stewardship of funds for the financial year 2007/2008, and explain in overall terms the Joint Board's financial position.

This financial year a deficit of £5K has been realised. This has been deducted from previous surpluses. The surplus of £158K remaining at the end of 2007/08 has again been retained.

Excluding electoral Administration Act costs the Computer budget was overspend by £36K. This was due to the purchase of new servers and associated software. This additional spend was offset by savings in Employee and Property costs.

It was approved by the Board that the contribution from Constituent authorities for the financial year 2008/09 would be £2,632K. Once again this includes £60K for additional duties that will be carried out as a result of the Electoral Administration Act and £12K maintenance costs for the new Combined Electoral Management and Electoral Registration System.

Revenue Outturn

The main components of the budget for 2007/2008 and how these compare with actual income and expenditure are outlined below:-

	Revised Budget £000	Actual Outturn £000	Variance £000
Gross Expenditure			
- Staff Costs	1909	1948	39
- Property Costs	257	251	(6)
- Transport Costs	34	40	6
- Supplies and Services	327	313	(14)
- Third Party Payments	9	89	80
- Support Services	42	55	13
- Depreciation	0	67	67
	2578	2763	185
Income	(7)	(87)	(80)
Net Expenditure	<u>2571</u>	<u>2676</u>	<u>105</u>
Interest on Revenue Balances	<u>(0)</u>	<u>(6)</u>	<u>(6)</u>
Pension Interest Cost	<u>0</u>	<u>(41)</u>	<u>(41)</u>
Net Operating Expenditure	<u>2571</u>	<u>2629</u>	<u>58</u>
Net Operating Expenditure met by constituent Authorities	<u>(2571)</u>	<u>(2571)</u>	<u>0</u>
Removal of Depreciation Charge	<u>0</u>	<u>(67)</u>	<u>(67)</u>
Net charges made for retirement benefits (FRS 17)	<u>0</u>	<u>(16)</u>	<u>(16)</u>
Capital Financed From Current Revenue	<u>0</u>	<u>30</u>	<u>30</u>
Net operating Expenditure funded from Reserves		<u>5</u>	<u>5</u>

The total overspend against budget was £5K. This included costs of £30K that were used to finance Capital Expenditure. This has been deducted from previous year surpluses. The remaining balance of £158K has been retained as a surplus attributable to the constituent authorities in the general fund reserve.

Within the overall budgetary performance there were a number of variances, both positive and negative, and these major variances are highlighted below.

Expenditure on staffing has outturned with an overspend of £39K. However the spend against staffing includes the effects of FRS 17. An additional £57K of spend relates to the accounting requirements introduced by FRS 17. Therefore prior to this the staffing budget would have been underspent by £18K. This is mainly due to staff vacancies.

Supplies and services were underspent by £14K. The budget of £60K relating to Electoral Administration Act costs is held in this area but only £42K of the £58K total EAA costs were attributable to supplies and Services.

Third party payments includes £75k relating to the National Assessors Project funded from MGF.

The 2007/08 budget did not fully reflect the total cost of the support services provided by constituent authorities and as a result there was an overspend in support service costs of £13K.

CENTRAL SCOTLAND VALUATION JOINT BOARD

STATEMENT OF RESPONSIBILITIES

The Valuation Joint Board's responsibilities

The Joint Board is required:-

- (1) to make arrangements for the proper administration of its financial affairs, and to ensure that one of its officers has responsibility for the administration of those affairs. In respect of the Valuation Joint Board that officer is the Treasurer.
- (2) to manage its affairs to secure economic, efficient and effective use of resources and safeguard its assets.

The Treasurer's responsibilities

The Treasurer is responsible for the preparation of the Valuation Joint Board's statement of accounts which, in terms of the CIPFA / LASAAC Code of Practice on Local Authority Accounting in Great Britain, is required to present fairly the financial position of the Valuation Joint Board at the accounting date and its income and expenditure for the year then ended.

In preparing this statement of accounts, the Treasurer has:

- (1) selected suitable accounting policies and then applied them consistently;
- (2) made judgements and estimates that were reasonable and prudent;
- (3) complied with the Code of Practice.

The Treasurer has also:

- (1) kept proper accounting records which were up to date;
- (2) taken reasonable steps for the prevention and detection of fraud and other irregularities.

Statement by the Treasurer

I confirm that the Statement of Accounts presents fairly the financial position of the board as at 31st March 2008 and its income and expenditure for the year ended 31st March 2008.

Muir S Wilson
Treasurer
30th September 2008

ACCOUNTING POLICIES

The following policies have been adopted in compiling the Financial Statements for 2007/2008:-

1. GENERAL

The financial statements are prepared under the historical cost convention, modified by the revaluation of certain fixed assets. The financial statements for the year ended 31st March 2008 have been prepared in accordance with the *Code of Practice on Local Authority Accounting in the United Kingdom – A Statement of Recommended Practice 2007* (the SORP).

At 31st March 2008, the Board's balance sheet reflects negative reserves of £822K. This reflects the inclusion of liabilities falling due in future years which, to the extent that they are not to be met from the Board's other sources of income, may only be met by future requisitions from the constituent authorities. This is because, under the terms of the Valuation Joint Boards (Scotland) Order 1995 requisitions from the constituent authorities are based on expenses incurred in the forthcoming financial year and not with reference to liabilities falling due in future years.

Requisitions for 2008-09, taking into account the amounts required to meet the Board's expenses falling due in that year, have already been determined and agreed. It has accordingly been considered appropriate to adopt the going concern basis for the preparation of these financial statements.

2. REVENUE TRANSACTIONS

The revenue accounts are maintained on an accruals basis. That is, account has been taken of all known relevant income and expenditure due in respect of the financial year to 31 March 2008. Wherever possible actual figures have been used in preparing the accounts. Where actual figures were not obtainable the best available estimates have been used.

Debtor and Creditor balances represent sums due but unpaid at the 31 March 2008.

3. FIXED ASSETS

Equipment is valued in the accounts based upon the net value after allowing for depreciation and amortisation. There is no charge in the year of acquisition but a full charge is made in the year of disposal.

Tangible Assets – Computer Equipment is deemed to have a useful life of three years.

Intangible Assets – Software is deemed to have a useful life of three years.

4. LEASING

Computer systems and equipment, were the subject of operational leases, the details of which are included in Note 6 to the Financial Statements. The operating lease came to an end during the 2007/08 financial year and replacement servers were the subject of an interest free finance lease.

5. INTEREST

Finance services are provided by Clackmannanshire Council who act as bankers to the Joint Board. An interest charge is levied by the Council in respect of the net financing cost of the Valuation Joint Board in accordance with the Local Authority (Scotland) Accounts Advisory Committee Guidance Note 2.

6. SUPPORT SERVICES

The main support services to the Valuation Joint Board provided by the constituent authorities are as follows:-

Council	Service	Charges 2007/08
Clackmannanshire	Professional Services	
	Accountancy/ Finance	£25K charged
	Human Resources	£22K charged
Falkirk	Clerking Services	£7K Accrued

7. RESERVES

It was agreed during the 2005/06 financial year to refund £200K of the surpluses generated since then to the constituent authorities with the remaining balance retained.

The Capital Adjustment Account contains the amounts set aside from revenue applied to finance capital expenditure.

Under the pension arrangements introduced by FRS 17, a pensions reserve has been established which mitigates the effect on the Income and Expenditure Account of the differences between the accounting costs, as calculated under FRS 17, and the funding costs and contributions made to the scheme throughout the year.

8. FINANCIAL INSTRUMENTS

Financial liabilities and asset instruments are classified according to the substance of the contractual arrangements entered into.. Finance costs and gains or losses relating to financial liabilities are included in the profit and loss account.

9. ACCOUNTING FOR PENSION COSTS

The Valuation Joint Board is a recognized 'employing authority' within the meaning of the Local Government Superannuation (Scotland) Regulations, and transfers sums collected from employee members and employer's contributions to Falkirk Council which is the administering authority. The contributions are determined by a qualified actuary on the basis of triennial valuations using the projected accrued benefit method. The scheme is a defined benefit scheme providing pension benefits and life assurance for all permanent staff and has been accounted for in accordance with the requirements of Financial Reporting Standard 17 ("FRS 17"), Retirement Benefits.

The defined benefits pension scheme's assets are included at market value and this is compared to the present value of the scheme liabilities using a projected unit method and discounted at a rate prescribed by CIPFA/ LASAAC. The increase in the present value of the schemes liabilities arising from the passage of time are included within the net operating expenditure. An appropriation is made to/from the pension reserve so the amount to be met from Council contributions excludes amounts relating to FRS17 pension costs and returns.

CENTRAL SCOTLAND VALUATION JOINT BOARD

INCOME AND EXPENDITURE ACCOUNT

		2006/07	2007/08
	Notes	£'000	£'000
Gross Expenditure			
Continuing Operations	2	2,702	2,763
Income			
Continuing Operations	3	(209)	(87)
Net Operating Expenditure		2,493	2,676
Interest on Revenue Balances		(13)	(6)
Pension Interest Cost and Expected return on pension assets	4	(17)	(41)
Net Operating Expenditure		2,463	2,629
Funded by Constituent Authorities	5	(2,462)	(2,571)
Deficit for the Year		<u>1</u>	<u>58</u>

CENTRAL SCOTLAND VALUATION JOINT BOARD

STATEMENT OF MOVEMENT ON THE GENERAL FUND BALANCE

	2006/07 £'000	2007/08 £'000
Deficit for the year on the Income and Expenditure Account	1	58
Net Additional Amount required by statute and non-statutory proper practices to be debited or credited to the General Fund Balance for the year	139	(53)
Decrease in the General Fund Balance for the year	140	5
General Fund Balance brought forward	(303)	(163)
General Fund Balance carried forward	(163)	(158)

NOTE OF RECONCILING ITEMS FOR THE STATEMENT OF MOVEMENTS ON THE GENERAL FUND BALANCE

	2006/07 £'000	2007/08 £'000
Amounts included in the Income and Expenditure Account but required by statute to be excluded when determining the Movement on the General Fund Balance for the year		
Depreciation	(37)	(67)
Net Charges made for retirement benefits in accordance with FRS 17	(307)	(248)
Amounts not included in the Income and Expenditure but required to be included by statute when determining the Movement on the General Fund Balance for the year		
Capital Expenditure Charged in the year to the General Fund Balances	116	30
Employer's Contribution payable to the Central Scotland Valuation Joint board Pension Fund and retirement benefits payable direct to pensioners.	367	232
Net Additional amount to be credited to the General Fund Balances for the year	139	(53)

CENTRAL SCOTLAND VALUATION JOINT BOARD

STATEMENT OF TOTAL RECOGNISED GAINS AND LOSSES

	2006/07 £'000	2007/08 £'000
Deficit for the year	1	58
Actuarial (Gains) on the pension fund	(737)	(1,190)
	<u>(736)</u>	<u>(1,132)</u>

CENTRAL SCOTLAND VALUATION JOINT BOARD

BALANCE SHEET

		2006/07	2007/08
	Notes	£'000	£'000
Assets			
- Intangible	10	73	60
- Tangible	10	95	71
TOTAL LONG TERM ASSETS		168	131
Current Assets			
- Debtors	11	63	84
- Cash		339	346
		402	430
Current Liabilities			
- Creditors	12	(239)	(272)
NET CURRENT ASSETS		163	158
Long Term Liabilities			
- Liability related to defined benefit pension scheme	14	(2,285)	(1,111)
NET (LIABILITIES)		(1,954)	(822)
RESERVES:-			
- Capital Adjustment Account	13	168	131
- Pensions Reserve	14	(2,285)	(1,111)
- General Fund Balance	15	163	158
		(1,954)	(822)

Muir S Wilson
Treasurer
30th September 2008

CENTRAL SCOTLAND VALUATION JOINT BOARD

CASH FLOW STATEMENT

		2006/07	2007/08
	Notes	£'000	£'000
Revenue Activities			
<i>Cash Outflows</i>			
Cash paid to and on behalf of employees		1,828	1,887
Other operating cash payments		<u>801</u>	<u>740</u>
		<u>2,629</u>	<u>2,627</u>
<i>Cash Inflows</i>			
Contributions from constituent authorities		(2,462)	(2,571)
Cash received for goods and services		(209)	(87)
		<u>(2,671)</u>	<u>(2,658)</u>
Revenue Activities Net Cash (Inflow)	16	<u>(42)</u>	<u>(31)</u>
Servicing of Finance			
<i>Cash Inflows</i>			
Interest received		(13)	(6)
Servicing of Finance Net Cash (Inflow)	17	<u>(13)</u>	<u>(6)</u>
Capital Activities			
<u>Cash Outflows</u>			
Purchase of Fixed Assets		<u>116</u>	<u>30</u>
Capital Activities Net Cash Outflow		<u>116</u>	<u>30</u>
Net Cash Outflow (Inflow) before Financing		<u>61</u>	<u>(7)</u>
(Increase) /Decrease in Cash	18	<u>61</u>	<u>(7)</u>

CENTRAL SCOTLAND VALUATION JOINT BOARD

NOTES TO THE MAIN FINANCIAL STATEMENTS

1 Financial Reporting Standard 17

The pension costs that are charged to the Joint Board's accounts comply with the Financial Reporting Standard 17. The overall amount to be met from council contributions has remained unchanged and the costs disclosed for the Board is 2.1% higher after the replacement of employers contributions with current service costs and Net Operating Expenditure is 2.2% higher than it would otherwise have been. The requirement to recognise the net pensions liability in the balance sheet has reduced the reported net worth of the Valuation Joint Board by £1,111K.

2 Gross Expenditure	2006/07	2007/08
	£'000	£'000
- Staff Costs	1,786	1,948
- Property Costs	265	251
- Transport Costs	35	40
- Supplies & Services	318	313
- Third Party Payments	210	89
- Support Services	50	55
- Capital Financing Costs	<u>38</u>	<u>67</u>
Continuing Operations	2,702	2,763

Gross expenditure includes £75K (£202K 06/07) relating to a National Assessors portal project. This is offset by MGF funding included in Income. See Note 3.

3 Income	2006/07	2007/08
	£'000	£'000
- Sales of Valuation Roll	(3)	0
- Sales of Electoral Roll	(4)	(12)
- Other Income	<u>(202)</u>	<u>(75)</u>
	(209)	(87)

Other Income includes £75K MGF income (£202K 06/07) relating to a National Assessors Portal Project. Expenditure detailed in note 2.

4 Pension Costs

Local Government Pension Scheme

The Valuation Joint Board participated in the Local Government Pension Scheme, the Local Government Pension Scheme is a funded scheme administered by Falkirk Council and provides defined benefits for employees. This means that the Board and the Scheme members pay contributions into the fund, calculated at a level that is intended to balance the pensions liabilities with investment assets. Although retirement benefits will not actually be payable until employees retire, the Board has a commitment to make the payments that need to be disclosed at the time that the employees earn their future entitlement. The cost of retirement benefits are recognised in the Net Cost of Services when employees earn them, rather than when the benefits are eventually paid as pensions. However, the charge we are required to make against Council Contributions is based on the cash payable in the year, so the real cost of retirement benefits is reversed out within the Statement of Movements on the General Fund Balances.

	2006/07	2007/08
	£000	£000
Net Cost of Service		
- Current Service Cost	324	289
- Past Service Cost	(144)	0
Net Operating Expenditure		
- Interest Cost	594	647
- Expected Return on Assets in the Scheme	<u>(611)</u>	<u>(688)</u>
Net Charge to the Revenue and Expenditure Account	163	248
Actual Amount Charged against approved budget for pensions in the year		
- Employers Contributions payable to the Scheme	<u>223</u>	<u>232</u>

5 Council Contributions

		2006/07	2007/08
		£'000	£'000
- Falkirk Council	49.2%	(1,211)	(1,267)
- Stirling Council	35.4%	(872)	(907)
- Clackmannanshire Council	15.4%	(379)	(397)
		<u>(2,462)</u>	<u>(2,571)</u>

6 Leases

The operating lease to fund computer hardware and software ended during the 2007/08 financial year. The first quarter of the interest free financing lease was paid during the 07/08 financial year. The remaining payments of the financing lease will be paid during the 08/09 financial year. The gross amount of assets held under a finance lease is £19K. No depreciation is charged in the first year. The current and undischarged obligation under these leases is disclosed below:-

	2006/07			2007/08		
Operating Leases	Annual Payment	Undischarged Liability		Annual Payment	Undischarged Liability	
	2006/07	2007/08	2008/09	2007/08	2008/09	2009/10
	£'000	£'000	£'000	£'000	£'000	£'000
Computer Hardware	18	4	0	4	0	0
Financing Lease						
Computer Hardware	0	0	0	5	14	0
Installation	0	0	0	1	2	0
Maintenance	0	0	0	1	5	0

7 Officers' Emoluments

The number of employees whose remuneration, excluding pensions contributions, was £50,000 or more, in bands of £10,000 is detailed below.

Remuneration Band	2006/07 No of employees	2007/08 No of employees
£50,000 - £59,999	0	0
£60,000 - £69,999	2	2
£70,000 - £79,999	1	1

8 Disclosure of Audit Costs

In 2007/08 Central Scotland Joint Valuation Board incurred the following fees relating to external audit and inspection:

	2006/07 £'000	2007/08 £'000
Total Fees Payable	8	8

9 Local Government Act 1986 - Publicity Account

Under the terms of section 5(1) of the above Act the Board must disclose the total expenditure incurred in respect of publicity.

	2006/07	2007/08
	£'000	£'000
The Board's spending on publicity was:-	9	9

10 Assets

	2006/07	2007/08
	£'000	£'000
Intangible Assets - Software		
Gross Valuation		
Opening Balance as at 1 April	0	73
Additions	73	11
Disposals	0	0
Balance as at 31 March	<u>73</u>	<u>84</u>
Amortisation		
Opening Balance as at 1 April	0	0
Charge for the year	<u>0</u>	<u>24</u>
Balance as at 31 March	<u>0</u>	<u>24</u>
Net Book Value as at 31 March	<u>73</u>	<u>60</u>
Fixed Assets – Computer Equipment		
Gross Valuation		
Opening Balance as at 1 April	167	210
Additions	43	19
Disposals	0	0
Balance as at 31 March	<u>210</u>	<u>229</u>
Depreciation		
Opening Balance as at 1 April	78	115
Charge for the year	<u>37</u>	<u>43</u>
Balance as at 31 March	<u>115</u>	<u>158</u>
Net Book Value as at 31 March	<u>95</u>	<u>71</u>

11 Debtors

	2006/07	2007/08
	£'000	£'000
Sundry Debtors	<u>3</u>	<u>8</u>
Prepayments	2006/07	2007/08
	£'000	£'000
Property Rental and Service Charge	22	22
Other Prepayments	<u>38</u>	<u>54</u>

12	Creditors	2006/07	2007/08
		£'000	£'000
	Inland Revenue	33	35
	Falkirk Council (Superannuation)	22	25
	Sundry Creditors	42	4
	Other Accruals	<u>142</u>	<u>208</u>
		<u>239</u>	<u>272</u>

13	Capital Adjustment Account	2006/07	2007/08
		£'000	£'000
	Balance as at 1st April	90	168
	Transfer from Revenue Account of Capital		
	Financed from Current Revenue	<u>116</u>	<u>30</u>
		206	198
	Less Amortisation	<u>(38)</u>	<u>(67)</u>
	Balance as at 31st March	<u>168</u>	<u>131</u>

14 Pension Assets and Liabilities

The Valuation Joint Board Pension scheme is a funded scheme, meaning that the Board and employees pay contributions into a fund, calculated at a level intended to balance the pensions liabilities with investment assets.

In addition, the Board has discretionary powers to grant additional benefits under the Local Government and Discretionary Payments Regulations of 1998 and 1996 respectively. Typically, benefits under the regulations may be awarded by the Board where an employee leaves in the interests of the efficiency of the service or on the grounds of redundancy. These are unfunded schemes meaning that there are no investment assets built up to meet the pension liabilities.

As at 31st March 2008 in order to comply with FRS 17 the Board has the following overall assets and liabilities relating to the pension scheme now included in the balance sheet.

	31 March 2008	31 March 2007	31 March 2006
	£000s	£000s	£000s
Estimated liabilities in Local Government Pension Scheme	(10,366)	(11,663)	(11,835)
Estimated liabilities arising from unfunded discretionary benefits	(203)	(254)	(264)
Estimated assets in Local Government Pension Scheme	9,458	9,632	9,017

Net asset (liability)	(1,111)	(2,285)	(3,082)
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Liabilities have been assessed on an actuarial basis using the projected unit method, an estimate of the pensions that will be payable in future years dependent on assumptions about mortality rates, salary levels, etc. Hymans Robertson, an independent firm of Actuaries has assessed both the liabilities arising from the award of discretionary benefits and the Falkirk Council Pension Fund liabilities. The latest formal valuation of the Fund for the purpose of setting employers actual contributions was at 31st March 2005, with the next formal valuation due as at 31st March 2008.

The main assumptions used in their calculations have been:-

	2007/08	2006/07	2005/06
Rate of Inflation	3.6%	3.2%	3.1%
Rate of increase in salaries	5.1%	4.7%	4.6%
Rate of increase in pensions	3.6%	3.2%	3.1%
Rate for discounting scheme liabilities (based on 2.1% real)	6.9%	5.4%	4.9%

Assets in the Falkirk Council Pensions Fund are valued at fair value, principally market value for investments, and consist of the following categories by proportion of the total assets held by the Fund:

	31 March 2008	31 March 2007	31 March 2006
Equity Investments	72%	73%	73%
Bonds	14%	14%	13%
Property	10%	11%	11%
Cash	4%	2%	3%
	100%	100%	100%

Expected Return on Assets

	31 March 2008	31 March 2007	31 March 2006
Equity Investments	7.7%	7.8%	7.4%
Bonds	5.7%	4.9%	4.6%
Property	5.7%	5.8%	5.5%
Cash	4.8%	4.9%	4.6%

15	General Fund Balance	2006/07	2007/08
		£'000	£'000
	Opening Balance at 1 April	303	163
	Net (Deficit) for Year	<u>(140)</u>	<u>(5)</u>
	Closing Balance at 31 March	<u>163</u>	<u>158</u>
16	Reconciliation between Revenue Account and Revenue Activities Net Cash Flow	2006/07	2007/08
		£'000	£'000
	Decrease in General Fund balance for year	140	5
	Less Creditors and Prepayments	(79)	(12)
	Less Servicing of Finance - Interest (Payments)	13	6
	Less Capital Financed from Current Revenue	(116)	(30)
	Revenue Activities Net Cash (Inflow)	<u>(42)</u>	<u>(31)</u>
17	Interest Paid	2006/07	2007/08
		£'000	£'000
	Interest paid as per Income and Expenditure Account	(13)	(6)
	add Creditors and Prepayments	<u>0</u>	<u>0</u>
		<u>(13)</u>	<u>(6)</u>
18	Movement in Cash	2006/07	2007/08
		£'000	£'000
	(Increase) / Decrease in Cash	<u>61</u>	<u>(7)</u>
		<u>61</u>	<u>(7)</u>
19	Financial Instruments		

As at the 31st March 2008 the Valuation Joint Board has Debtors of £84K and Creditors of £272K. There is no provision for Bad Debts. The transactions entered into do not give rise to any market, liquidity or credit risk.

CENTRAL SCOTLAND VALUATION JOINT BOARD

STATEMENT ON THE SYSTEM OF INTERNAL FINANCIAL CONTROL

This statement is given in respect of the Statement of Accounts for Central Scotland Valuation Joint Board. I acknowledge my responsibility for ensuring that an effective system of internal financial control is maintained and operated in connection with the resources concerned.

The system of internal financial control can provide only reasonable and not absolute assurance that assets are safeguarded, that transactions are authorised and properly recorded, and that material errors or irregularities are either prevented or would be detected within a timely period.

The system of internal financial control is based on a framework of regular management information, financial regulations, administrative procedures (including segregation of duties), management supervision, and a system of delegation and accountability. Development and maintenance of the system is undertaken by managers within the Valuation Joint Board. In particular, the system includes:

- detailed budgeting systems;
- regular reviews of periodic and annual financial reports which indicate financial performance against the forecasts;
- setting targets to measure financial and other performance;
- the preparation of regular financial reports which indicate actual expenditure against the forecasts;
- clearly defined capital expenditure guidelines

The Internal Audit function is provided by the Internal Audit section of Clackmannanshire Council as part of Finance Services. The section reports directly to myself, although also has free access to the Chief Executive, Monitoring Officer and Elected members of the Board as and when required. The Head of Internal Audit has not provided an assurance statement in respect of internal controls for the 2007-08 financial year, however I have obtained assurances from the Internal Audit section that no serious failure of controls have come to light during the 2007-08 financial year. The Internal Audit section operates in accordance with CIPFA's Code of Practice for Internal Audit in Local Government.

My review of the effectiveness of the system of internal financial control is informed by:

- the work of the Assessor
- the work of managers within the Board;
- the work of the internal auditors as described above; and
- the external auditors in their annual audit letter and other reports.

Having reviewed the above, it is my opinion that reasonable assurance can be placed upon the adequacy and effectiveness of the Valuation Joint Board's internal control system. However, I note that work in the ongoing development associated with the Council's main financial ledger system, to improve the extraction and availability of management information, would enhance control mechanisms.

.....
Muir S Wilson, B.A., FCCA
Treasurer
30th September 2008

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF THE CENTRAL SCOTLAND JOINT VALUATION BOARD AND THE ACCOUNTS COMMISSION FOR SCOTLAND

We certify that we have audited the financial statements of the Central Scotland Joint Valuation Board (the "Board") for the year ended 31 March 2008 under Part VII of the Local Government (Scotland) Act 1973. The financial statements comprise the Income and Expenditure Account, Balance Sheet, Cash Flow Statement and related notes. These financial statements have been prepared under the accounting policies set out within them.

This report is made solely to the parties to whom it is addressed in accordance with the Local Government (Scotland) Act 1973 and for no other purpose. In accordance with paragraph 123 of the Code of Audit Practice approved by the Accounts Commission for Scotland, we do not undertake to have responsibilities to members or officers, in their individual capacities, or to third parties.

Respective responsibilities of the Treasurer and auditor

The Treasurer's responsibilities for preparing the financial statements in accordance with applicable laws and regulations and the Code of Practice on Local Authority Accounting in the United Kingdom 2007 - A Statement of Recommended Practice (the 2007 SORP) are set out in the Statement of Responsibilities for the financial statements. Our responsibility is to audit the financial statements in accordance with relevant legal and regulatory requirements and International Standards on Auditing (UK and Ireland) as required by the Code of Audit Practice approved by the Accounts Commission.

We report our opinion as to whether the financial statements present fairly, in accordance with applicable laws and regulations and the 2007 SORP, the financial position of the Board and its income and expenditure for the year, and have been properly prepared in accordance with the Local Government (Scotland) Act 1973. We also report to you if, in our opinion, the Board has not kept proper accounting records, or if we have not received all the information and explanations we require for our audit.

We review whether the Statement on the System of Internal Financial Control reflects compliance with the SORP, and we report if, in our opinion, it does not. We are not required to consider whether this Statement covers all risk and controls, or form an opinion on the effectiveness of the Board's corporate governance procedures or its risk and control procedures.

We read the other information published with the financial statements, and consider whether it is consistent with the audited financial statements. This other information comprises only the Explanatory Foreword. We consider the implications for our report if we become aware of any apparent misstatements or material inconsistencies with the financial statements. Our responsibilities do not extend to any other information.

Basis of audit opinion

We conducted our audit in accordance with Part VII of the Local Government (Scotland) Act 1973 and International Standards on Auditing (UK and Ireland) issued by the Auditing Practices Board as required by the Code of Audit Practice approved by the Accounts Commission. Our 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 Treasurer in the preparation of the financial statements, and of whether the accounting policies are appropriate to Board's circumstances, consistently applied and adequately disclosed.

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

Opinion

In our opinion:

- the financial statements present fairly, in accordance with applicable laws and regulations and the 2007 SORP, the financial position of the Board as at 31 March 2008 and its income and expenditure for the year then ended; and
- the financial statements have been properly prepared in accordance with the Local Government (Scotland) Act 1973.

Grant Thornton UK LLP
Chartered Accountants and Registered Auditors

1-4 Atholl Crescent
Edinburgh
EH3 8LQ

30th September 2008

AGENDA ITEM

CENTRAL SCOTLAND VALUATION JOINT BOARD

Subject: REVENUE BUDGET 2008/09 – REVIEW AS AT 31.08.08
Meeting: CENTRAL SCOTLAND VALUATION JOINT BOARD
Date: 24th October, 2008
Author: TREASURER

1. INTRODUCTION

- 1.1 The purpose of this report is to advise the Joint Board of the forecast outturn for the financial year ending 31 March 2009.

2. BACKGROUND

- 2.1 The budget for the financial year 2008/09 is £2.632 million. The projected outturn against the budget shows an underspend of £9K (see Appendix A).
- 2.2 The main reason for the reported underspend relates to a reduction in Employee Costs offset by additional computer charges.
- 2.3 The Additional budget required as a result of the new duties of The Electoral Administration Act is anticipated at this stage to be fully spent.

3. RECOMMENDATIONS

- 3.1 The Joint Board is asked to note the contents of this report.

.....
Treasurer

LIST OF BACKGROUND PAPERS

1. Various working papers associated with the production of the outturns.

Any person wishing to inspect the above background papers should contact the Treasurer, Muir Wilson, on Alloa (01259) 452033.

August Outturn**Analysis of outturn variation to Budget****Employee**

Staff Vacancies and reduced hours reduced by estimated cost of additional 0.5% pay award

Underspend**(£19,110)****Property costs**

Water Charges outturned per last year actual

Overspend**£400****Transport Costs**

Budget Estimated

Underspend**£0****Supplies and Services**

Various minor overspends Furniture and maintenance

Overspend**£4,400****Administration**

Printing Budget not required this year

Underspend**(£5,310)****Computer Equipment**

Minor variances - review of coding structure currently being carried out (budgets being revised)

Overspend**£4,400****Third Party Payments**

No variance estimated

Overspend**£0****Support Services**

Outturn based on last years actuals

Overspend**£6,450****Income**

Income from Ministry of Justice will be offset by additional expenditure

Overspend**£0****Underspend****(£8,770)**

AGENDA ITEM

VALUATION JOINT BOARD FOR CENTRAL SCOTLAND

Subject: 2005 Revaluation Appeals Report
Meeting: Central Scotland Valuation Joint Board
Date: 24th October, 2008
Author: Iain Macgregor, Assistant Assessor (East Division)

1.0 INTRODUCTION

In accordance with Section 1(1) of the Local Government Finance Act 1975 a general revaluation of all non-domestic properties took place with effect from 1st April, 2005. Valuation Notices bearing the annual values were despatched to the proprietors and occupiers of the respective subjects in March 2005. The statutory period during which proprietors and occupiers may lodge appeals against values issued on 1st April, 2005 ended on 30th September, 2005. It is determined by the Valuation Timetable (Scotland) Order 1995 that these appeals, and any other appeals received in the Revaluation year, must be dealt with by 31st December, 2008. At the Valuation Joint Board meeting of 2nd November, 2007, the Assessor reported on the numbers of Revaluation appeals received and on the arrangements for disposal within the statutory timescale. This Report provides an update outlining the present position and shows that the process is almost complete.

2.0 APPEALS RECEIVED

At 30th September 2005 a total of 2,692 appeals were received. Of these 2,562 were lodged by professional agents on behalf of ratepayers. Of the original 2,692 appeals 67 remain to be dealt with.

Scottish Executive Code	Category	Original No. of Appeals	Reval. Appeals to be dealt with
01	Shop	818	0
02	Public House	133	0
03	Office Including Bank	422	0
04	Hotels etc	63	2
05	Industrial subjects Including Factories, Warehouses, Stores and Workshops	461	4
06	Leisure, Entertainment, Caravans and Holiday Sites	139	13
07	Garages and Petrol Stations	48	0
08	Cultural	13	0
09	Sporting Subjects	8	1
10	Education and Training	117	3
11	Public Service Subjects	194	0
12	Communications (non formula)	0	0
13	Quarries, Mines etc.	8	0
14	Petrochemical	17	0
15	Religious	16	1
16	Health Medical	78	14
17	Other	57	1
18	Care Facilities	42	0
19	Advertising	48	0
20	Undertakings	10	28
Total		2692	67

3.0 DISPOSAL OF REVALUATION APPEALS

In the early stages of dealing with Revaluation appeals, those appeals relating to subjects in categories 1, 3 and 5, and valued on the comparative principle of valuation were targeted for disposal. To achieve this, a series of Valuation Appeal Committee Hearings were called by the Secretary to that Committee. The presentation of a case before the Committee is very much the last resort and most appeals were withdrawn or settled beforehand, following what can sometimes be protracted negotiations between the appellant or their agent and a member of staff. In timing appeal negotiations, due account is taken of the workload of professional agents who also have to deal with other Assessors' offices.

During 2007 more complex cases including licensed premises and those valued on the contractor's principle of valuation were tackled. As expected the majority of appeals were disposed of by mid 2007.

In terms of numbers, only around 2.5% of appeals originally received remain. Of those however, approximately half were considered by the Valuation Appeal Committee to be of a sufficiently complex legal and/or technical nature which required them to be referred to the Lands Tribunal for Scotland. Final disposal of these appeals is likely to involve substantial resources, both by the Assessor's staff and by professional agents on behalf of ratepayers, to bring them to a conclusion. The timescale for disposal of appeals referred to the Lands Tribunal is entirely at the discretion of the tribunal. Those not referred to LT will be disposed of at or before a Valuation Appeal Committee on 20 November 2008.

4.0 RECOMMENDATIONS

It is recommended that the Valuation Joint Board notes that satisfactory disposal of the majority of 2005 Revaluation Appeals has been achieved and a process is in place for disposal of the few which remain.

Iain Macgregor
Assistant Assessor
Date: 15th October, 2008

AGENDA ITEM

VALUATION JOINT BOARD FOR CENTRAL SCOTLAND

Subject: Race Equality Scheme
Meeting: Central Scotland Valuation Joint Board
Date: 29th October, 2008
Author: Peter Wildman, Assistant Assessor (West Division)

1.0 INTRODUCTION

- 1.1 This report is to advise members of the Valuation Joint Board of the three yearly review in respect of the Board's Race Equality Scheme and seeks the Board's approval of the reviewed Scheme

2.0 BACKGROUND

- 2.1 The Race Relations Act 1976 as amended by the Race Relations (Amendment) Act 2000 places both General and Specific Duties on public bodies including the Valuation Joint Board in respect of promoting race equality and taking action to prevent acts of race discrimination before they occur.
- 2.2 The Specific Duties required the Valuation Joint Board to prepare and publish a Race Equality Scheme. The Joint Board's Scheme was first published in November 2002. The Scheme is a timetabled and realistic plan, setting out our arrangements for meeting the General and Specific Duties in terms of race equality.
- 2.3 The Specific Duties also require the Valuation Joint Board to review the Scheme every three years. This was last done in November 2005 and the Board is required to review the Scheme again before 30th November 2008

3.0 CURRENT POSITION

- 3.1 In order for the Valuation Joint Board to meet its obligations under the duties a proposed reviewed Scheme has been produced.
- 3.2 The reviewed Scheme is required to be published so that it is publicly available and accessible to all sectors of the community. It is proposed to publish the reviewed Scheme on the internet and also to provide copies to local libraries. We will also provide it in large font, audiotape or Braille format on request. Also if requested we can arrange for a translation to be provided.
- 3.3 By publishing the reviewed Scheme the Board is not only ensuring that its legal obligations are met but it is also sending a clear signal of the Board's commitment and determination to actively promote equality of opportunity for every person irrespective of their race.

4.0 RECOMMENDATION

- 4.1 Members are asked to approve the proposed reviewed Race Equality Scheme

.....
Peter Wildman
Assistant Assessor (West Division)
Date: 16th October 2008

LIST OF BACKGROUND PAPERS :

- 1. Proposed Central Scotland Valuation Joint Board reviewed Race Equality Scheme



Central Scotland Valuation Joint Board -

RACE EQUALITY SCHEME

AUTHOR : BRIAN BYRNE
ASSESSOR/ELECTORAL REGISTRATION OFFICER

Reviewed October, 2008

N/DOCS/BB/VJB/OCT08

RACE EQUALITY SCHEME

- **About the Assessor**
- **How we will meet the General Duty**
- **How we will meet the Specific Duties**
- **Consultation**
- **Access**
- **Employee Training**

Appendix 1 – Equal Opportunities Policy

Appendix 2 – Action Plans

Appendix 3 – Useful Contacts

ABOUT THE ASSESSOR

The Assessor is responsible for three functions and services to the constituent authorities. These are the compilation and maintenance of the Electoral Register, the maintenance and annual publication of the Council Tax Valuation List and the maintenance of the non-domestic Valuation Roll. There are around 217,000 registered electors in the area, residing mainly in the 132,000 or so domestic subjects shown in the Council Tax Valuation List. The Valuation Roll has some 11,000 entries with a total rateable value of over £267m. The Assessor's service operates from one central location employing around sixty personnel.

Although the Race Relations Act places statutory obligations the service has always been conscious of avoiding discrimination.

A copy of the Joint Board's Equal Opportunities Policy Statement is attached. (Appendix 1)

GENERAL DUTY

Through the Race Relations (Amendment) Act 2000, the Government has placed a general duty on all public bodies, including local authorities, to promote race equality - taking action to prevent acts of race discrimination before they occur. In practice this translates into a requirement to:

- Eliminate unlawful racial discrimination
- Promote equal opportunities
- Promote good race relations between people from different racial groups.

The duty makes the promotion of racial equality central to the way that the Assessor's service operates, improving our services to everyone. The Assessor will strive to eliminate discrimination by auditing all policies and procedures to ensure that they do not discriminate and by making any necessary amendments. The Valuation Joint Board will promote equality of opportunity by ensuring that all employees are trained in the promotion of good race relations and our responsibilities under the Race Equality Scheme. Promotion of good relations between people of different racial groups will be achieved by the implementation of good communication strategies, which will ensure active consultation as well as positive initiatives to involve the wider community as consumers of our services.

SPECIFIC DUTIES

We are required to formally review and publish an updated Race Equality Scheme every three years which sets out our functions and services relevant to the general duty. This is next due by the 30th of November 2011.

In addition, the Valuation Joint Board has to set out its arrangements for :-

- Assessing and consulting on the policies it proposes to adopt
- Monitoring adverse impact of its policies on the promotion of race equality
- Publishing the results of assessments, consultations and monitoring
- Ensuring public access to information and to services
- Training staff in issues relevant to the duty

In order to meet both the general duty and the specific duties of the Race Relations (Amendment) Act 2000, Central Scotland Valuation Joint Board has published this Race Equality Scheme. The Scheme is a timetabled and realistic plan, setting out our arrangements for meeting the general and specific duties in terms of race relations. Its aim is to help us eliminate unlawful racial discrimination and promote racial equality.

Race equality will be more relevant to some of our services and functions than others, but, in this context, relevance is about how our actions affect people rather than the number of people they affect. Although minority ethnic communities make up small percentage of the population we serve, our functions and policies affect those members of the community directly and indirectly, and are therefore relevant to race equality. The Valuation Joint Board's Race Equality Scheme will help to ensure that citizens and employees will not suffer from direct or indirect discrimination on racial grounds.

HOW WE WILL MEET THE GENERAL DUTY

We will make measured progress in achieving race equality by

- Making sure policies are properly targeted
- Improving our systems to deliver suitable and accessible services to meet the needs of the community
- Increasing confidence in our service
- encouraging us to be more aware of possible problems

HOW WE WILL MEET THE SPECIFIC DUTIES

The Valuation Joint Board has assessed its public services for impact on race equality and has drawn up an action plan for the next three years.

Timetables for action can be found within the Action Plans at Appendix 2 of this document. It is intended to appoint a responsible officer for overseeing each action. Whilst a list of our functions and policies can be found in Appendix 3.

MONITORING THE IMPACT OF SERVICES ON DIFFERENT RACIAL GROUPS

- Services provided by the Valuation Joint Board will be monitored on an ongoing basis to check their effects on different racial groups and whether there is any adverse impact on those groups. If changes are required these will be carried out over the three years of the Race Equality Scheme and timescales will be outlined in the Action Plans.

CONSULTATION

Consultation is a priority within the Race Equality Scheme.

As the Assessor's service is too small to attempt to undertake the necessary consultation on its own we have used Clackmannanshire Council – our Joint Board service provider to assist in our consultations.

ENSURING PEOPLE FROM ALL ETHNIC GROUPS HAVE ACCESS TO INFORMATION AND SERVICES

All new policies since 2007 have been impact assessed and a programme is being drawn up to review all existing policies and assess their impact to ensure that they do not adversely affect people from an ethnic minority.

A contract with Language Line has been agreed and employees have been trained in its use. Employees have used the service for both Electoral and Valuation matters where it proved itself to be a very useful tool.

Since 2006 any forms issued by the office are sent in an envelope that highlights, in five ethnic languages, that a translation of the contents of the envelope is available. This has prompted one request to date.

We intend to review the five ethnic languages to ensure that they continue to reflect the principal ethnic minorities in our area.

An Equality Champion has been appointed within the organisation and Equality issues are a standing item on the agenda for Management Team meetings. The organisation participates in a local Equality forum and is keen to be involved in other similar forums.

Over the next three years we will focus on trying to engage more with local ethnic communities to ensure that they are aware of their rights, entitlements and duties in respect of the services that we provide.

We have used a local Polish paper to highlight the Electoral Registration process and it is intended to investigate if other ethnic publications could be used in future.

It is intended to provide an annual review of progress on Race Equality matters

We will continue our efforts to ensure people from all groups have access to information on the services we provide.

With the assistance of our local authority contacts we will disseminate information on services and provision throughout the community and take steps to ensure that comments and feedback are taken on board.

The feedback from the consultation exercise will inform service development and delivery and will enable the Valuation Joint Board to evaluate its provision for inclusiveness and accessibility and will inform any necessary amendments in policy or procedure.

EMPLOYEE TRAINING

All managers and have been trained in the last two years on Equality issues. It is hoped to extend this to all employees in future. It is intended to review our training policies to ensure that equalities are covered as part of the formal induction process as well as forming part of the training reviews. The development of role specific training is also to be investigated.

The training has been delivered by Clackmannanshire Council.

MEETING THE SPECIFIC DUTIES UNDER THE ACT IN TERMS OF EMPLOYMENT

The Valuation Joint Board monitors employees in the following categories;

- the numbers of staff in post and applicants for employment by racial group
- those who receive training
- those who are promoted within the organisation
- employees who are involved in disciplinary proceedings
- those who leave employment.

The current ethnic make up of the office is as follows

Ethnic Background	Number of Employees
White Scottish	49
Other White British	6
Not Stated	3

In 2005 our employment application pack has been reviewed and recruitment applications have been monitored and statistics kept.

In 2008 we advertised two permanent positions for which we received ten applications, seven were from White British, two applicants chose not to state ethnic origin and one applicant stated their origin as "other". The two successful candidates were White British.

We intend to review our job advertising strategies to ensure people from ethnic minorities are aware of the opportunities within Central Scotland Valuation Joint Board and our aim to promote Race Equality.

Analysis of the results will provide information to inform for any future amendments.

In 2008 we introduced a new Anti Harassment Policy to send a clear signal that discrimination and harassment will not be tolerated within our organisation.

COMMUNICATION

Employees of the Valuation Joint Board will be informed about our progress on Race Equality through in-house communication and through Service Plans and Best Value reviews. The public will be kept informed through focus groups, consultative forums, the RAHMAS partnership, involvement in local voluntary sector organisations and through the press and our website.

Appendix 1

Equal Opportunities Statement

EQUAL OPPORTUNITIES POLICY STATEMENT

The Valuation Joint Board believes that equality of opportunity should be a guiding principle in all of its activities. The Board is actively working towards the elimination of Policies and Practices which discriminate. It is opposed to any form of discriminatory practices on grounds including:-

- gender
- marital status
- religious belief
- disability
- race
- ethnic origin
- colour
- nationality
- political belief
- sexual orientation
- socio-economic status
- age

We are actively working towards the elimination of all discriminatory practices.

Legal Framework:

The Joint Board is committed to adhering to the principles of domestic legislation as presented in the following Acts:

Equal Pay Act 1970

Sex Discrimination Act 1975

Race Relations Act 1976

Disability Discrimination Act 1995

The Race Relations Amendment Act 2000

The Race Relations Act 1976 (Amendment) Regulations 2003

Equal Pay Act 1970 (Amendment) Regulations 2003

Employment Equality (Sexual Orientation) Regulations 2003

Employment Equality (Religion or Belief) Regulations 2003

Disability Discrimination Act 2005

The Employment Equality (Age) Regulations 2006

Equality Act 2006

The Equality Act (Sexual Orientation) Regulations 2007

In addition the Joint Board will adhere to European Directives, information on which will be made available on a regular basis.

Applicable to all staff.

Updated by Central Scotland
Valuation Joint Board
22nd June, 2007

Appendix 2

3 Year Action Plan

Appendix 3

List of Functions and Policies

ASSESSOR & ELECTORAL REGISTRATION OFFICER		
LIST OF FUNCTIONS AND POLICIES ASSESSED AS RELEVANT		
Service	Function/Policy	Relevance High/Medium/Low
Electoral Registration	Management of production of Electoral Registers	Medium
	Administration of absent voting	
Administration	Ensuring effective community access to information e.g. through the SAA website or by providing interpreting/translation services as required	Medium
	Overseeing/administering the comments and complaints process	Medium
	Management of CSVJB's responsibilities under Freedom on Information and Data Protection	Low
Non Domestic Rating	Ensuring access and provision of service via the first point of contact for members of the public or other organizations seeking information about services available from CSVJB	Medium
	Management of the production and maintenance of the Valuation Roll	Medium
	Administration/Management of appeals	Medium
Council Tax	Management of the production and maintenance of Council Tax Valuation List	Medium
	Administration/Management of appeals	Medium

Appendix 4

Useful Contacts

Useful Contacts

Clackmannanshire Council

Francine Orr
Greenfield House
Alloa FK10 2AD
Tel. 01259 452018
Fax. 01259 452170
e-mail: forr@clacks.gov.uk

Stirling Council

Fiona MacLeod (Chair of Diversity Working Group)
Head of Strategy and Governance
Corporate Services, Stirling Council
Old Viewforth
Stirling FK2 8ET
Tel. 01786 442507
e-mail info@stirling.gov.uk
website www.stirling.gov.uk

Falkirk Council

Human Resources
Corporate & Commercial Services
Municipal Buildings
West Bridge Street
Falkirk FK1 5RS
Tel. 01324 506070
e-mail hr@falkirk.gov.uk

Equality and Human Rights Commission &

Scottish Human Rights Commission The Optima Building,
58 Robertson Street,
Glasgow, G2 8DU
Tel. 0141 228 5910 (non helpline calls only)
Fax. 0141 228 5912
email scotland@equalityhumanrights.com
Helpline 0845 604 5510 - Main number
0845 604 5520 - Textphone
0845 604 5530 - Fax

Central Scotland Racial Equality Council

Community Education Centre
Rooms 8 & 9
Park Street
Falkirk FK1 1RE
Tel. 01324 610950
Fax. 01324 610955
E-mail: csrecl@aol.com

The Electoral Commission

Trevelyan House
30 Great Peter Street
London SW1 2HN
Tel. 020 7271 0500
Fax. 020 7271 0505
e-mail : info@electoralcommission.org.uk
website : www.electoralcommissiion.org.uk

Language Line

Megan Smith (Project Manager)
Tel. 020 7520 1426
Fax. 020 7520 1450
e-mail: megan.smith@languageline.co.uk
website : www.languageline.co.uk

Dundee Interpreting Service

Tel. 01382 434910
Fax. 01382 431542

Central Scotland Chinese Association

Joyce Tai (Co-ordinator Family Centre)
39A Bannockburn Road
Stirling FK7 0DP
Tel. 01786 471291

Stirling Islamic Centre

Burghmuir
Stirling FK7 7NZ
Tel. 01786 474324
website : www.musalla.org/centres/stirling

Pakistan Social & Welfare Association

Stirling Islamic Centre
Burghmuir
Stirling FK7 7NZ
Tel. 01786 474324

Falkirk Muslim Association

Islamic Centre
6 Burnhead Lane
Falkirk FK1 1UG
Tel 01324 611018
website : www.musalla.org/centres/falkirk

Alloa Islamic Centre

Musalla As-Salaam
97 Whins Road
Alloa FK10 3RF
Tel. 01259 724623
website : www.musalla.org/centrs/alloa

Indian Community Centre

17 Inverallan Drive
Bridge of Allan
Stirling FK9 4JR

Arabic Community

Ibrahim Almonhsen
6 Achray Drive
Stirling FK9 5DR

ASSESSOR & ELECTORAL REGISTRATION OFFICER			
Service		Action	Status
Policy and Performance			
	<ul style="list-style-type: none"> • Best value • Service planning 	<ul style="list-style-type: none"> • Provide on envelopes containing forms a translation in five major local ethnic languages advising translation available. • Review local ethnic languages used to ensure that we use the five most common to our area. • Ensure all employees are aware of the Valuation Joint Board's arrangements for translation and interpreting. • Promote equal opportunities and good race relations through the service planning process. • With local authorities assistance continue to try and engage representatives from minority ethnic communities in our business processes. • As part of a customer survey consult representatives from minority ethnic community backgrounds. • Review Job application form. 	<p>Completed</p> <p>To be done 2008-09</p> <p>To be completed 2008-09</p> <p>Ongoing</p> <p>Ongoing</p> <p>Ongoing</p> <p>Completed</p>

ASSESSOR & ELECTORAL REGISTRATION OFFICER			
Service		Action	Status
Policy and Performance			
		<ul style="list-style-type: none"> Review recruitment and selection guidelines. Evaluate impact of changes. Appoint Equality Champion. Investigate use of local ethnic media for publicity. Provide annual review of progress. Impact assess for existing Policies. 	<p>To be done 2008 - 2011</p> <p>On going</p> <p>Completed</p> <p>To be done 2008 - 10</p> <p>To be done 2009 onwards.</p> <p>To be done 2008 – 2011</p>

ASSESSOR & ELECTORAL REGISTRATION OFFICER			
Service		Action	Status
Human Resources			
	<ul style="list-style-type: none"> • Personnel • Health & Safety • Equality • Training and Development • Organisational Development 	<ul style="list-style-type: none"> • Monitor the ethnic origin of all job applicants • Ensure that the Valuation Joint Board complies with all aspects of race equality legislation. • Deliver race relations training to all staff. • Provide briefing sessions on the Race Equality Scheme. • Provide briefing sessions on the Board's arrangements for translation and interpreting. • Monitor for ethnic origin in all cases of grievance, discipline, harassment and at all exit or leaving interviews. 	<p>Completed</p> <p>Ongoing</p> <p>Part complete – to be completed by 2009</p> <p>To be done during 08-09</p> <p>Part complete to be completed by 2009</p> <p>Complete</p>

ASSESSOR & ELECTORAL REGISTRATION OFFICER			
Service	Function	Action	Status
Human Resources			
		<ul style="list-style-type: none"> Review policies and procedures. 	To be done 2008 - 2011
		<ul style="list-style-type: none"> Review the following policies for impact on race relations: Managing Leave; Special Leave; Health and Safety Training. 	To be done 2008 – 2011
		<ul style="list-style-type: none"> Evaluate use of interpreting and translation services. 	Ongoing
		<ul style="list-style-type: none"> Ensure Equality Training forms part of Training Reviews. 	To be done 2009
		<ul style="list-style-type: none"> Ensure Equality Training forms part of structured induction process. 	To be done 2009
		<ul style="list-style-type: none"> Review Job Advertising Strategies to ensure people from ethnic backgrounds are aware of job opportunities with CSVJB. 	To be done 2008 – 2011
		<ul style="list-style-type: none"> New Anti-Harassment Policy to be introduced. 	Completed
		<ul style="list-style-type: none"> Identify Responsible Officers for items on Action Plan. 	To be done 2008 – 2009
		<ul style="list-style-type: none"> Investigate roll specific training. 	To be done 2008 – 2011

