

**MINUTE of MEETING of CENTRAL SCOTLAND VALUATION JOINT BOARD held within HILLSIDE HOUSE, STIRLING on FRIDAY 24 FEBRUARY 2012 at 10.00 a.m.**

**PRESENT:** Councillors Balsillie, Biggam, Blackwood, Goss, Hughes, McLaren, McNeill, Nimmo and Patrick.

**CONVENER:** Councillor McLaren.

**APOLOGIES:** Councillors Paterson and Simpson,

**ATTENDING:** Assessor and Electoral Registration Officer; Depute Assessor; Depute Electoral Registration Officer; Assistant to Treasurer (L Shaw), and Assistant to Clerk (S Barton).

**DECLARATIONS  
OF INTEREST:** None.

**VJB28. MINUTES**

There was submitted (circulated) and **APPROVED:-**

- (a) Minute of Meeting of Central Scotland Valuation Joint Board Appointments Committee held on 1 December 2011, and
- (b) Minute of Special Meeting of Central Scotland Valuation Joint Board held on 27 January 2012.

**VJB29. REVENUE BUDGET 2011/12 – REVIEW AS AT 31/01/12**

There was submitted Report (circulated) by the Treasurer advising of the forecast outturn for the financial year ending 31 March 2012.

Discussion took place on the following:-

- The level of reserves held by the Joint Board
- Income relating to election costs
- Importance of keeping a close eye on the budget throughout the year

**NOTED** the contents of the Report.

**VJB30. POST OF DEPUTE ASSESSOR**

There was submitted Report (circulated) by the Assessor and Electoral Registration Officer advising on the outcome of the recruitment and selection process for the post of Depute Assessor.

**NOTED** the appointment of Mr Peter Wildman to the post of Depute Assessor, Central Scotland Valuation Joint Board.

### **VJB31. RISK ASSESSMENT REPORT**

There was submitted Report (circulated) by the Assessor and Electoral Registration Officer dated 14 February 2012 providing for consideration (a) a copy of the latest Risk Analysis for all risks, and (b) a specific "Elections 2012 Contingency Planner and Risk Register".

Discussion took place on the following:-

- The implications of individual registration
- Possible risks surrounding the anticipated referendum

**NOTED** the updates to identified risks.

### **VJB32. ELECTIONS REPORT**

There was submitted Report (circulated) by the Depute Electoral Registration Officer dated 14 February 2012 outlining the planning and procedures in place for the forthcoming election on May 3<sup>rd</sup> 2012.

Discussion took place on the following:-

- The arrangements for printing and issue of ballot papers
- The duties of both the Electoral Registration Officer and the Returning Officer
- The criteria used for anonymous electors

**NOTED** the contents of the Report.

### **VJB33. CLOSING REMARKS**

The Convener gave thanks to all in attendance, noting that there were a number of Members who were standing down at the elections. The Joint Board also heard from the Assessor and Electoral Registration Officer, Mr Byrne who thanked all Members for their support and questions during the term of the Joint Board.

**CENTRAL SCOTLAND VALUATION JOINT BOARD**

**Subject: APPOINTMENTS TO THE BOARD**  
**Meeting: CENTRAL SCOTLAND VALUATION JOINT BOARD**  
**Date: 22 JUNE 2012**  
**Author: CLERK TO THE BOARD**

**1. APPOINTMENTS TO THE BOARD**

- 1.1 The following Members have been appointed to serve on the Central Scotland Valuation Joint Board. Also listed are the names of those Members appointed as named substitutes.

**Falkirk Council**

**Substitutes**

1. Councillor G Hughes
2. Councillor C MacDonald
3. Councillor C Meiklejohn
4. Councillor R Murray
5. Councillor A Mahoney
6. Councillor A Nimmo
7. Councillor S Turner
8. Vacancy

1. Councillor J Blackwood
2. Councillor C Martin
3. Councillor C R Martin
4. Provost P Reid
5. to be confirmed
6. to be confirmed
7. to be confirmed
8. to be confirmed

**Stirling Council**

**Substitutes**

1. Councillor N Benny
2. Councillor M Brisley
3. Councillor C McChord
4. Councillor S Paterson

1. Councillor C Campbell
2. Councillor J Hendry
3. Councillor C Simpson
4. Councillor J Thomson

**Clackmannanshire Council**

**Substitutes**

1. Councillor D Balsillie
2. Councillor C Holden
3. Councillor K Martin

1. Councillor E Forson
2. Councillor L Sharp
3. Councillor J Stalker

## **2. RECOMMENDATION**

**2.1 Members are asked to note the appointments to the Board.**

.....  
**Clerk to the Board**

**Date: 9 June 2012**

**Contact Officer: Shona Barton  
(Tel 01324 506116)**

**CENTRAL SCOTLAND VALUATION JOINT BOARD**

**Subject: ELECTION OF CONVENER AND DEPUTE CONVENER AND THE  
LOCAL GOVERNANCE (SCOTLAND) ACT 2004  
(REMUNERATION) REGULATIONS 2007**  
**Meeting: CENTRAL SCOTLAND VALUATION JOINT BOARD**  
**Date: 22 JUNE 2012**  
**Author: CLERK TO THE BOARD**

**1. INTRODUCTION**

- 1.1 The purpose of this Report is to outline the process for the selection of a Convener and a Depute Convener for Central Scotland Valuation Joint Board and to advise of the remuneration arrangements permitted under the Local Governance (Scotland) Act 2004 (Remuneration) Regulations 2007 ("the Regulations").

**2. APPOINTMENT OF CONVENER AND DEPUTE CONVENER**

- 2.1 In terms of part 5 of schedule 2 of the Valuation Joint Boards (Scotland) Order 1995, the Joint Board is required to appoint a Convener and a Depute Convener from its membership. It is not competent for the Convener and Depute Convener to be members of the same authority.
- 2.2 The Convener and Depute Convener each hold office, if they continue to be a member of the Board, from the date of their appointment until the next ordinary appointment of members of the Board unless he/she ceases to be a member of the Board prior to that date.
- 2.3 With reference to Standing Orders 20 (3), (4) and (5), where, in the case of the appointment of a member to any office or position to be filled by the Board, the number of candidates nominated exceeds the number of vacancies, the member to be appointed is to be determined by a vote in which each member can vote for one candidate only, the vote being put to the meeting in the order which the nominations have been proposed and seconded. Where any one candidate has an absolute majority, he/she will be declared as elected. If there is an equality of votes for two or more candidates, the candidate to be elected will be decided by lot, the process of which will be determined and conducted by the Clerk.
- 2.4 On appointment, the Convener will assume the chair.

- 2.5 The procedure for the appointment of the Depute Convener follows that set out in Paragraph 2.3 above, with the newly appointed Convener conducting proceedings.

### **3. REMUNERATION**

- 3.1 The Regulations specify the remuneration levels available to the Convener and to the Depute Convener: £20,294 and £19,279 respectively.
- 3.2 The remuneration of the Board's office holders will be paid by the local authority of which they are members. Those authorities should then make their own administrative arrangements with the Joint Board for recovery of any additional sums paid. Guidance on the Regulations provides that the proportion of remuneration which should be met by the authority is the basic salary of £16,234 or, if the post holder is already a senior councillor, the amount of his/her salary as such. This may, depending on the remuneration level paid by the local authority in respect of the Councillor's role within his/her own authority, result in a nil payment required from the Board.
- 3.3 If the Convener or Depute Convener is already a senior councillor in his/her own authority and would receive a higher salary as a senior councillor than as convener or vice convener of the Joint Board, the higher salary should still be paid.
- 3.4 In terms of the Regulations, appointments to senior roles within a Joint Board i.e. Convener and Depute Convener are additional to the maximum number of senior Councillors any individual Council is authorised to remunerate.

### **4. ALLOWANCES AND EXPENSES**

- 4.1 The Local Government (Allowances and Expenses) (Scotland) Regulations 2007 set out new arrangements for payment of, e.g. mileage allowances and other expenses to councillors. Unlike the Remuneration regulations, the Allowances and Expenses Regulations make no specific provision for arrangements relating to Joint Boards. The Scottish Government has, however, published guidance on the latter Regulations which suggests that "Joint Boards in deciding what expenses and allowances to reimburse, should apply the spirit of these new provisions to claims and reimburse receipted expenditure as appropriate".
- 4.2 The practice of members of the Board has been for any allowances or expenses claimable by a Board member in respect of duties undertaken in that capacity e.g. travel to Board meetings, to be met by the Council to which that Board member belongs. There is a rationale to this approach given that any costs met directly by the Board in the first instance would ultimately be recharged to the constituent Councils giving limited value to the Board making direct payments.

- 4.3 Although new arrangements have been introduced under the Allowances and Expenses Regulations which Councils must adopt, there appears to be no strict requirement to put in place a separate scheme for Joint Boards. Given that the existing practice of expenses and allowances costs being met directly by Board members' own Councils has a number of practical advantages, there does not appear to be a compelling case for moving away from this arrangement. For this reason, it is recommended that any allowances or expenses in respect of Joint Board duties which are claimable under the new Regulations be met by the Council to which that Board member belongs. Such claims would thereby fall into whatever approval and review processes individual Councils have put in place for their own purposes.

## **5. RECOMMENDATIONS**

### **5.1 Members are requested to:-**

- (a) appoint a Convener to the Joint Board;**
- (b) appoint a Depute Convener to the Joint Board, and**
- (c) note the remuneration framework for both positions.**

.....  
**Clerk to the Board**

**Date: 13 June 2012**

**Contact Officer: Shona Barton, Assistant to the Clerk (01324 506116)**

### **LIST OF BACKGROUND PAPERS**

nil

**CENTRAL SCOTLAND VALUATION JOINT BOARD**

**Subject: DATES FOR FUTURE MEETINGS 2012**  
**Meeting: CENTRAL SCOTLAND VALUATION JOINT BOARD**  
**Date: 22 JUNE 2012**  
**Author: CLERK TO THE BOARD**

**1. INTRODUCTION**

- 1.1 The purpose of this Report is to propose dates for meetings of the Valuation Joint Board for the remainder of 2012.

**2. BACKGROUND**

- 2.1 Dates for the Joint Board are agreed on a yearly basis from January to December with there being 4 ordinary meetings held per annum. Proposed dates for the remainder of the year are as follows:-

Friday 7 September 2012 at 10am in Hillside House, Stirling  
Friday 16 November 2012 at 10am in Hillside House, Stirling

- 2.2 Members are asked to note that Special Meetings of the Board may be convened outwith the proposed timetable.

**3. RECOMMENDATIONS**

- 3.1 The Valuation Joint Board is invited to:-

- (i) approve the dates of Friday 7 September 2012 and Friday 16 November for ordinary meetings of the Board.
- (ii) note that Special Meetings of the Board may be convened as necessary outwith the planned timetable.

.....  
**Clerk to the Board**  
**Date: 13 June 2012**

**Contact Officer: Shona Barton (01324) 506116**

**LIST OF BACKGROUND PAPERS**

**NIL**



## **AGENDA ITEM 6**

### **CENTRAL SCOTLAND VALUATION JOINT BOARD**

**Subject: DRAFT FINAL ACCOUNTS as at 31 MARCH 2012**  
**Meeting: CENTRAL SCOTLAND VALUATION JOINT BOARD**  
**Date: 22nd June 2012**  
**Author: TREASURER**

#### **1. INTRODUCTION**

- 1.1 The Board is required by law to prepare a statement of accounts in accordance with 'proper practices' which set out its financial position at the end of each financial year. This is defined as meaning compliance with the terms of the Code of Practice in Local Authority Accounting in the United Kingdom prepared by CIPFA/ LASAAC Joint Committee.
- 1.2 The Code specifies the principles of accounting required to give a 'true and fair' view of the financial position and transactions of the Board, following completion of the audit.
- 1.3 This is the second year that the Code is based on International Financial Reporting Standards within a framework of the Government Financial Reporting Manual (FReM).
- 1.4 The Board is legally obliged to complete the draft accounts and submit them by 30th June to the Controller of Audit so that they can be scrutinised by the appointed external auditor for accuracy and completeness. The Governance Statement will be signed once the Convener has been appointed.
- 1.2 A final audited set of accounts, and the auditor's report, will be presented to the Joint Board at the next appropriate meeting.

#### **2. BACKGROUND**

- 2.1 The new code for 2010/11 introduced full implementation of International Financial Reporting Standards. The Code is now based on approved accounting standards issued by the International Financial Reporting Interpretations Committee. It also draws on approved accounting standards issued by the International Public Sector Accounting Standards Board and the UK Accounting Standards Board where these provide additional Guidance.
- 2.2 These changes aim to improve the comparability of the Board's accounts with the rest of the public sector and over time with the private sector. This results in more detailed financial statements with the aim to provide greater transparency about the key issues affecting the Board's finances.

2.3 The main financial statements comprise a :

- Movement in Reserves Statement
- Comprehensive Income and Expenditure Account
- Balance Sheet
- Cash Flow Statement

2.4 The draft deficit on the provision of services reported in the Comprehensive Income and Expenditure Account is £95k. However this includes £230k of accounting adjustments which require to be reversed out in the Movement in Reserves Statement to create a surplus of £135k for the year.

2.5 The useable surplus brought forward from previous years is £297k. The surplus achieved in the year is £135k. The surplus carried forward to future years is therefore £432K. The balance of £432k has been retained as a surplus attributable to constituent authorities in the general fund usable reserve. This is being retained until the service reconfiguration is complete when the level will be reviewed.

2.6 A summary of the main financial highlights of the year is contained in my report on pages 5 and 6 of the draft accounts.

2.7 A statement recording the remuneration paid to senior employees is also included within the accounts. This year in compliance with the 2011/12 Code of Practice we have included within this details on exit packages paid by the board. It is included at the start of the statements in demonstration of the Board's commitment to openness and transparency.

### **3. CONCLUSIONS**

3.1 The Valuation Joint Board has outturned a surplus of £135k which when added to previous surpluses results in a net surplus of £432k now being held.

### **4. RECOMMENDATIONS**

4.1 The Joint Board is asked to note the 2011/12 Draft Statement of Accounts and agree to their submission to the Controller of Audit.

.....  
Treasurer

22nd June 2012

### **LIST OF BACKGROUND PAPERS**

1. Annual Year End Working Papers.

Any person wishing to inspect the above background papers should contact the Treasurer, Nikki Bridle, on Alloa (01259) 452030.

**CENTRAL SCOTLAND**  
**VALUATION JOINT BOARD**



**FINANCIAL REPORT**  
**&**  
**ACCOUNTS**

**2011 / 2012**



# CENTRAL SCOTLAND VALUATION JOINT BOARD

## STATEMENT OF ACCOUNTS 2011/12

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# **CENTRAL SCOTLAND VALUATION JOINT BOARD**

## **MEMBERS AND OFFICIALS**

### **CONVENOR**

Councillor A Simpson, Stirling Council

### **VICE CONVENOR**

Councillor H McLaren, Clackmannanshire Council

### **FALKIRK COUNCIL**

#### **Appointed Members:-**

Councillor S Carleschi  
Councillor G Hughes  
Councillor C MacDonald  
Councillor J Patrick  
Councillor J Blackwood  
Councillor A Nimmo  
Councillor A McNeill  
Councillor A Ritchie

### **STIRLING COUNCIL**

#### **Appointed Members:-**

Councillor S Paterson  
Councillor D Goss  
Councillor C Campbell

### **CLACKMANNANSHIRE COUNCIL**

#### **Appointed Members:-**

Councillor J Biggam  
Councillor D Balsillie

### **OFFICIALS**

Assessor	-	Brian Byrne
Clerk	-	Rose Mary Glackin
Treasurer	-	Nikki Bridle

# **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 (unless exempted by statute) in the Valuation Area showing the rateable value of the property. Rateable value is effectively the estimated rental value of the property. Since the Revaluation in April 2010, rateable value has been effectively the estimated rental value of the property at April 2008. There are over 11,000 non-domestic properties in Central Scotland with a total rateable value of over £ 320 million. The Roll includes commercial properties like shops and offices, industrial properties from small workshops to giants like the petrochemical works and the refinery at Grangemouth, 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 valuation appeals from the 2005 Revaluation to be heard by the local Valuation Appeal Committee have been completed with only those few appeals to be heard by the Lands Tribunal and the Lands Valuation Appeal Court remaining. Work is well underway on the appeals arising from the 2010 Revaluation. A programme of hearings was agreed with the Secretary of the Valuation Appeal Committee for the year. Appeal disposal has to be completed through the local appeal stages by 31<sup>st</sup> December 2013. Of the original 3532 properties under appeal 1937 properties remain under appeal at the end of March 2012

In the year 2011/12 along with the Revaluation appeal work we continued to maintain the Roll for new entries, amendments and deletions. In addition to the normal level of appeals arising from these routine changes we have received a large number (approximately 5000) of material change appeals referring to the economic climate. These material change appeals will be dealt with as the 2010 Valuation Roll becomes established with settlement of Revaluation Appeals. These appeals have the same disposal date of 31<sup>st</sup> March 2013. Two significant appeals have been heard by the Lands Valuation Appeal Court for properties in other Valuation Areas (Dundee and Fife), which are expected to provide guidance on many of the material changes appeals relating to the economic climate throughout Scotland. The Judges decisions are expected in mid 2012

### **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 has slowed there are now over 139,000 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 appeal/proposal activity in Council Tax for new and altered houses is normally fairly light, occasional media interest in the Council Tax proposal procedures throughout the UK can result 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

continued to handle 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 declared eligible elector in each local authority area set against the local address that satisfies the residence qualification. The Register is used for all Local Government, United Kingdom, Scottish and European Parliamentary Elections. It is also used for Community Councils' elections and for referendums. In combination with data from other Electoral Registration Officers it is used to compile a register as required for National Park Elections. The Electoral Registration Officer also requires to publish an Edited Register and to maintain Absent Voter Lists.

The Scottish Parliamentary Elections in May 2011 was a major test of our procedures, as it produced a significant level of late interest in registration and continuing increase in postal voting. The later added complication of a national referendum on the voting system for UK Parliamentary elections had to be reflected in planning. While the date and procedures for the Scottish Elections were known well in advance the referendum legislation was not in place until only a few weeks before Election Day.

Immediately following that election, planning and preparation for encouraging registration for the Scottish Local Government Elections was a major focus of our work. Although not held until 3 May 2012, preparation began in mid 2011.

Introduced in late 2006, the "new duties" placed on Electoral Registration Officers to encourage electoral registration and participation have now become embedded in our practices. Various procedures and initiatives were carried out in co-operation with other Electoral Registration Offices and with the Electoral Commission. Electronic methods of communication with electors and potential electors continue to be extended.

The number of properties canvassed by post and by other methods now stands at over 135,000. The number of electors who had chosen to vote by post (as at 31st March 2012) was 24,000, including those specifically for the 3rd May 2012 Local Council elections.



# CENTRAL SCOTLAND VALUATION JOINT BOARD

## Explanatory Foreword 2011/12

by Nikki Bridle, Treasurer

### Introduction

I am pleased to present the Board's statement of Accounts for the year ended 31 March 2012.

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 2011/2012, and explain in overall terms the Joint Board's financial position.

The Statement of Accounts has been prepared in accordance with the Code of Practice on Local Authority Accounting in the United Kingdom (the code) issued by the Chartered Institute of Public Finance and Accountancy (CIPFA) and the Local Authority (Scotland) Accounts Advisory committee (LASAAC), based on International Financial Reporting Standards (IFRS). This is the second year that the Accounts have been prepared using the International Financial Reporting Standards.

The Code is based on approved accounting standards issued by the International Financial Reporting Interpretations Committee. It also draws on approved accounting standards issued by the International Public Sector Accounting Standards Board and the UK Accounting Standards Board where these provide additional guidance.

These changes aim to improve the comparability of the Board's accounts with the rest of the public sector and over time with the private sector. Overall this results in the presentation of more detailed financial statements which aim to provide greater transparency about the key issues affecting the Board's finances.

### Core Financial Statements

The main financial statements comprise the following:

- **Movement in Reserves Statement**

the Movement in Reserves Statement shows the movement in the year on the different reserves held by the Board, analysed into 'usable reserves' (those that can be used to fund expenditure) and other reserves.

- **Comprehensive Income and Expenditure Statement**

The Comprehensive Income and Expenditure Statement shows the accounting cost in the year of providing services in accordance with generally accepted accounting practices, rather than the amount to be funded from requisitions.

- **Balance Sheet**

The balance sheet is a consolidation of the Board's financial position . It shows the balances available, long term indebtedness and the long-term and current assets and liabilities of the Board.

- **Cash Flow Statement**

The Cash Flow statement shows the inflows and outflows of cash as a result of the Board's transactions, both capital and revenue.

The main material change to the 2011/12 Code is the requirement for Heritage Assets to be reported separately when applicable. This requirement does not impact on the Accounts as the Board does not hold any Heritage Assets. Similarly requirements introduced in relation to accounting for Assets Held for Sale and Component Accounting do not apply to the Board where the only Long Term Assets held are in relation to Intangible Assets. The new disclosure requirement to include more detail in respect of exit packages has been included within the remuneration report.

The deficit on the provision of service for the financial year reported in the Comprehensive Income and Expenditure Account is £95k. However this includes £230k of accounting adjustments. When these are removed from the surplus shown in the Comprehensive Income and Expenditure Account the net useable surplus available is £135k. This is the amount that is available to meet future capital and revenue expenditure.

The usable surplus brought forward from previous years is £297k. The surplus achieved in the year is £135k. The surplus carried forward to future years is therefore £432k. The balance of £432k has been retained as a surplus attributable to the constituent authorities in the general fund usable reserve. This reserve will be retained during the period of service reconfiguration which once finished there will be a review of the level to ensure that it is sufficient for the future requirements of the Board.

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

There is a saving of £143k relating to salaries. This has arisen as a result of single status being implemented later than estimated, costs being below budgeted expenditure levels, and a higher level of vacancies due to the ongoing reconfiguration of the service.

This saving is reduced due to the overspend on IT Costs of £12k resulting from the purchase of additional electoral software maintenance.

Additional Human Resources for job analyst support to expedite implementation of Single Status in line with planned timescale has resulted in extra costs of £23k.

Administration payments includes £97k relating to the National Assessors Project. This is funded by contributions from all Scottish Assessors. There are also additional payments of £42k in respect of postage Election costs that are recharged to the constituent authorities.

## **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 a true and fair view of 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 31<sup>st</sup> March 2012 and its income and expenditure for the year ended 31<sup>st</sup> March 2012.

Nikki Bridle  
Treasurer  
22nd June 2012

## CENTRAL SCOTLAND VALUATION JOINT BOARD

### ANNUAL GOVERNANCE STATEMENT

#### **Scope of responsibility**

The Valuation Joint Board and the Assessor are responsible for ensuring that business is conducted in accordance with the law and proper standards, and that public money is safeguarded and properly accounted for, and used economically, efficiently and effectively. The Board and the Assessor have a responsibility to make arrangements to secure continuous improvement in the way in which the organisation's functions are exercised, having regard to a combination of economy, efficiency and effectiveness.

In discharging this overall responsibility, the Board and Assessor are responsible for putting in place proper arrangements for the governance of the organisation's affairs, facilitating the effective exercise of their functions, which includes arrangements for the management of risk.

The Board and the Assessor have in place governance arrangements which are consistent with the principles of the Chartered Institute of Public Finance and Accountancy (CIPFA) Framework Delivering Good Governance in Local Government. These arrangements are defined with the Valuation Joint Board's Code of Corporate Governance. This statement explains how the Board and the Assessor has complied with the Framework.

#### **The purpose of the governance framework**

The governance framework comprises the systems and processes, and culture and values, by which the organisation is directed and controlled and its activities through which it accounts to, engages with the community. It enables the Board to monitor the achievement of the strategic objectives and to consider whether those objectives have led to the delivery of appropriate, cost effective services.

The system of internal control is a significant part of that framework and is designed to manage risk to a reasonable level. It cannot eliminate all risk of failure to achieve policies, aims and objectives and can therefore only provide reasonable and not absolute assurance of effectiveness. The system of internal control is based on an ongoing process designed to identify and prioritise the risks to the achievement of the Board's policies, aims and objectives, to evaluate the likelihood of those risks being realised and the impact should they be realised, and to manage them efficiently, effectively and economically.

The governance framework has been in place at the Valuation Joint Board for the year ended 31 March 2012 and up to the date of approval of the Statement of Accounts.

#### **The governance framework**

The responsibilities of the Valuation Joint Board and the Assessor are laid out in statute. These responsibilities, together with the corporate governance framework are contained within the Code of Corporate Governance. The Code is further supported by the Standing Orders, Scheme of Delegation, Financial Regulations and Contract Standing Orders. Professional support is provided by Clackmannanshire Council and Falkirk Council on financial and clerk matters, respectively.

The Assessor is supported in meeting his statutory responsibilities by his Management Team, which has responsibility for all aspects of planning, managing, monitoring and reporting of statutory function, service delivery and performance improvement.

The Three Year Strategic Plan is the key corporate tool for making best use of financial, technological, human and other resources available. From the Three Year Strategic Plan, the annual operational and services plans are prepared with progress monitored by the Management Team.

A performance framework is in place with standards and targets in place. Ongoing monitoring against targets is undertaken by the Management Team and Valuation Joint Board.

The Board's financial management arrangements conform to the standards of the Chartered Institute of Public Finance and Accountancy (CIPFA) and the Role of Treasurer is fulfilled by the Section 95 Officer from Clackmannanshire Council. The Board approve a financial budget annually, prior to the start of the financial year, and performance against budget is monitored regularly by both the Management Team and the Board, on a regular basis.

The Board has an approved Risk Management Strategy, which ensures that key strategic, business and operational risk are defined, monitored and mitigated against. Key business risks are regularly considered and reviewed by both the Management Team and the Board. In relation to the day to day operations, a framework of internal controls is in operation, which further mitigates against risks.

### **Review of effectiveness**

The Board and the Assessor have responsibility for conducting, at least annually, a review of the effectiveness of the governance framework including the system of internal control.

The process that has been applied in maintaining and reviewing the effectiveness of the governance framework includes the following:

- the internal management processes, including performance, risk and financial management and monitoring
- an annual self assessment of the adequacy of the governance arrangements,
- work undertaken by Internal Audit during the year, including a review of the risk management arrangements and the follow up of recommendations from the previous governance audit,
- external audit review of the work of internal audit and comment on the corporate governance, risk management and performance management arrangements,

We understand we will be advised on the implications of the nearly completed result of the review of the effectiveness of the governance framework by the Board and a plan to address weaknesses and ensure continuous improvement of the system is in place.

### **Significant governance issues**

The review to date, as detailed above, provides reasonable assurance on the effectiveness of the Valuation Joint Board's governance arrangements. There have been no governance issues identified to date during the year that are considered significant in relation to the overall governance framework. Specific opportunities for improvements in governance and internal control identified as part of the assurance processes detailed above have been addressed or are included in improvement plans allocated to the relevant member of the Management Team.

Signed on behalf of the Valuation Joint Board

.....

**Assessor**

**Convenor of the Board**

Date : ...13 June 2012..... Date: .....

**CENTRAL SCOTLAND VALUATION JOINT BOARD**

## REMUNERATION REPORT

All information disclosed in the tables of the remuneration report will be audited by Deloitte LLP to ensure that they are consistent with the financial statements.

Following restructuring of the Boards Senior Management Team there is now only one Depute Assessor. This is reflected in the table disclosing the remuneration of Senior employees. Depute Assessor, I Ballance left employment during the 2011/12 financial year and was replaced by P Wildman.

The remuneration of senior officers of the Valuation Joint Board is regulated by The Local Government (Scotland) Act. Section 27/5 states that the Assessor be appointed in reasonable terms by the Valuation Authority. The Local Valuation Joint Board (Scotland) Order 1995 Regulations 2 (2), Section 27 transferred the authority to the Valuation Joint Board. Appointment of Senior Officers are approved by the Board.

The following tables provide details of the remuneration paid to the Board's Senior Employees.

### Remuneration of Senior Employees of the Board

Name and Post Title	Salary, fees and allowances £	Taxable Expenses £	Compensation for loss of Employment £	Benefits other than in cash £	Total Remuneration 2011-12 £	Total Remuneration 2010-11 £
B Byrne, Assessor	90,941	-	-	-	90,941	90,715
P Wildman, Depute Assessor (started 2/12/11)	24,063 (full year equiv £72,012)	-	-	-	24,063	0
I Ballance, Depute Assessor (left 16/10/11)	40,180 (full year equiv £72,012)	-	-	-	40,180	72,426
G Livingston, Depute Assessor	-	-	-	-	-	2,160

The senior employees included in the table include any Joint Board employee:

- Who has responsibility for management of the Board to the extent that the person has power to direct or control the major activities (including activities involving the expenditure of money) during the year to which the Report relates whether solely or collectively with other persons
- Who holds a post that is politically restricted by reason of section 2(1) (a), (b) or (c) of the Local Government and Housing Act 1989: or
- Whose annual remuneration is £150,000 or more.

### Pension Benefits

## Senior Employees

The pension entitlements of Senior Employees for the year to 31 March 2012 are shown in the table below, together with the contribution made by the Board to each Senior Employees' pension during the year.

Name and Post Title	In-year pension Contributions		Accrued pension benefits			
	For year to 31 March 2011 £	For year to 31 March 2012 £		As at 31 March 2011 £	As at 31 March 2012 £	Difference from 31 March 2011 £
B Byrne, Assessor	16,774	17,274	Pension	44,000	46,000	2,000
			Lump Sum	123,000	123,000	0
I Ballance, Depute Assessor	13,053	7,441	Pension	36,000	36,000	0
			Lump Sum	100,000	100,000	0
P Wildman, Depute Assessor	-	11,089	Pension	14,000	17,000	3,000
			Lump Sum	37,000	42,000	5,000

All senior employees shown in the tables above are members of the Local Government Pension Scheme (LGPS). The pension figures shown relate to the benefits that the person has accrued as consequence of their total local government service and not just their current appointment.

Where staff are no longer in employment at 31st March 2012 there is no increase in accrued pension benefit attributable.

The Section 95 Officer is Nikki Bridle, Director of Finance and Corporate Services Clackmannanshire Council. Her remuneration is paid by Clackmannanshire Council.

## Senior Councillors

The remuneration of councillors is regulated by the 2007 regulations and these set out the remuneration payable to councillors with a responsibility of Convenor or Vice-Convenor of the Joint Board. The council of which the convenor or Vice-convenor is a member is required to pay their total remuneration and is then reimbursed for the element of the payment made on behalf of the joint board.

Convenor : Councillor A Simpson, Stirling Council

Reimbursement £5,197.(2010/11 £5,332)

Vice-Convenor : Councillor H McLaren, Clackmannanshire Council.

Reimbursement £2,886.50 (2010/11 £3,153.47)

## Officers' Remuneration

The number of employees whose remuneration, excluding employer's pension contributions, was £50,000 or more in bands of £5,000 were

Remuneration band	Number of Employees	
	2010/11	2011/12
£50,000 - £54,999	1	0
£55,000 - £59,999	0	1
£60,000 - £64,999	0	0
£65,000 - £69,999	0	0
£70,000 - £74,999	1	0
£75,000 - £79,999	0	0
£80,000 - £84,999	0	0
£85,000 - £89,999	0	0
£90,000 - £94,999	<u>1</u>	<u>1</u>
	<u>3</u>	<u>0</u>

## Termination Benefits

As part of the ongoing reconfiguration of the service six staff received voluntary severance on the grounds of efficiency. The Board incurred strain payment costs of £114k.



## Exit Packages

The cost of these packages are analysed below. Where there is only one person in the banding these have been combined to ensure that individual exit packages cannot be identified. These costs have been included within the Comprehensive Income and Expenditure.

Exit Package	Number	Cost
	2011/12	2011/12 £'000
£00,001 - £19,999	4	26
£20,000 - £59,999	<u>2</u>	<u>88</u>
	<u>6</u>	<u>114</u>

## VALUATION JOINT BOARD MOVEMENT IN RESERVES STATEMENT

This statement shows the movement in the year on the different reserves held but the Board, analysed into 'usable reserves' ( those that can be applied to fund expenditure) and other reserves. The Surplus or (Deficit) on the Provision of Services line shows the true economic cost of providing the services, more details of which are shown in the Comprehensive Income and Expenditure Statement. These are different from the statutory amounts required to be charged to the General Fund Balance. The Net Increase/Decrease shows the statutory General Fund Balance.

	Usable Reserves £000	Unusable Reserves £000	Total Reserves £000
<b>Balance at 31 March 2010</b>	<b>208</b>	<b>(6,380)</b>	<b>(6,172)</b>
	=====	=====	=====
<b><u>Movement in reserves during 2010/11</u></b>			
Surplus or (deficit) on provision of Services	1,216	-	1,216
Other Comprehensive Expenditure and Income	-	1,591	1,591
<b>Total Comprehensive Expenditure and Income</b>	<b>1,216</b>	<b>1,591</b>	<b>2,807</b>
Adjustments between accounting basis & funding basis under regulations (note 5)	(1,127)	1,127	0
<b>Increase/Decrease in 2010/11</b>	<b>89</b>	<b>2,718</b>	<b>2,807</b>
Previous Year Rounding Adjustment		(1)	(1)
<b>Balance at 31 March 2011 carried forward</b>	<b>297</b>	<b>(3,663)</b>	<b>(3,366)</b>
<b><u>Movement in Reserves during 2011/12</u></b>			
Surplus or (deficit) on provision of Services	(95)	0	(95)
Other Comprehensive Expenditure and Income	0	(683)	(683)
<b>Total Comprehensive Expenditure and Income</b>	<b>(95)</b>	<b>(683)</b>	<b>(778)</b>
Adjustments between Accounting basis & funding basis under regulations (Note 5)	230	(230)	0
<b>Increase/Decrease in Year</b>	<b>135</b>	<b>(913)</b>	<b>(778)</b>
<b>Balance at 31 March 2012 carried forward</b>	<b>432</b>	<b>(4,576)</b>	<b>(4,144)</b>

**VALUATION JOINT BOARD**  
**COMPREHENSIVE INCOME AND EXPENDITURE STATEMENT**

This statement shows the accounting cost in the year of providing services in accordance with generally accepted accounting practices.

	<b>2010/11</b>				<b>2011/12</b>		
	<b>Gross</b>	<b>Gross</b>	<b>Net</b>		<b>Gross</b>	<b>Gross</b>	<b>Net</b>
	<b>Expenditure</b>	<b>Income</b>	<b>Expenditure</b>		<b>Expenditure</b>	<b>Income</b>	<b>Expenditure</b>
	<b>£000</b>	<b>£000</b>	<b>£000</b>		<b>£000</b>	<b>£000</b>	<b>£000</b>
	<b>1,631</b>	<b>(2,976)</b>	<b>(1,345)</b>	<b>Cost of Services</b>	<b>2,860</b>	<b>(2,823)</b>	<b>37</b>
			<u>129</u>	Financing and Investment Income and Expenditure (note 6)			<u>58</u>
			<b>(1,216)</b>	<b>(Surplus) or Deficit on Provision of Services (Note 14)</b>			<b>95</b>
			<u>(1,591)</u>	Actuarial gains/losses on pension assets/liabilities			<u>683</u>
			<b>(2,807)</b>	<b>Total Comprehensive Income and Expenditure</b>			<u><b>778</b></u>

## VALUATION JOINT BOARD BALANCE SHEET

The Balance Sheet shows the value as at the Balance Sheet date of the assets and liabilities recognised by the Board. The net assets (assets less liabilities) are matched by the reserves held. Reserves are reported in two categories. The first category of reserves are usable reserves, those reserves that the board may use to provide services, subject to the need to maintain a prudent level of reserves and any statutory limitations on their use (for example the Capital Receipts Reserve that may only be used to fund capital expenditure or repay debt). The second category of reserves is those that the board is not able to use to provide services. This category of reserves includes reserves that hold unrealised gains and losses (for example the Revaluation Reserve), where amounts would only become available to provide services if the assets are sold; and reserves that hold timing differences shown in the Movement in Reserves Statement line 'Adjustments between accounting basis and funding basis under regulations'.

31 March 2011 £000		Note	31 March 2012 £000
0	Property, Plant & Equipment	19	0
26	Intangible Assets	18	16
<b>26</b>	<b>Long Term Assets</b>		<b>16</b>
171	Short Term Debtors	20	70
330	Cash and Cash Equivalents	13	573
<b>501</b>	<b>Current Assets</b>		<b>643</b>
(233)	Short Term Creditors	21	(238)
<b>(233)</b>	<b>Current Liabilities</b>		<b>(238)</b>
(3,660)	Other Long Term Liabilities	23	(4,565)
<b>(3,660)</b>	<b>Long Term Liabilities</b>		<b>(4,565)</b>
<b>(3,366)</b>	<b>Net Assets</b>		<b>(4,144)</b>
297	Usable reserves	8	432
(3,663)	Unusable Reserves	9	(4,576)
<b>(3,366)</b>	<b>Total Reserves</b>		<b>(4,144)</b>

The unaudited accounts were issued on 22nd June 2012

Nikki Bridle  
Treasurer

## VALUATION JOINT BOARD CASH FLOW STATEMENT

The Cash Flow Statement shows the changes in cash and cash equivalents during the reporting period. The Statement shows how the board generates and uses cash and cash equivalents by classifying cash flows as operating, investing and financing activities. The amount of net cash flows arising from operating activities is a key indicator of the extent to which the operations of the Board are funded by way of grant income or from the recipients of services provided by the Board. Investing activities represent the extent to which cash outflows have been made for resources which are intended to contribute to the Board's future service delivery. Cash flows arising from financing activities are useful in predicting claims on future cash flows by providers of capital (borrowing) to the Board.

<b>2010/11 £000</b>	<b>2011/12 £000</b>
(1,216) Net (surplus) or deficit on the provision of services	95
1,131 Adjust net surplus or deficit on the provision of services for non cash movements	(338)
Adjust for items in the net surplus or deficit on the provision of services that are investing and financing activities	2
(85) Net cash flows from Operating Activities	(241)
24 Investing activities (note 11)	0
Financing Activities (note 12)	(2)
(61) Net (increase) or decrease in cash and cash equivalents	(243)
269 Cash and Cash equivalents at the beginning of the reporting period	330
330 <b>Cash and cash equivalents at the end of the reporting period(note 13)</b>	573

## NOTES TO THE FINANCIAL STATEMENTS

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## VALUATION JOINT BOARD

### NOTES TO THE ACCOUNTS

#### 1) Accounting Policies

##### a) General Principles

The Statement of Accounts summarises the Board's transactions for the 2011/12 financial year and its position at the year-end of 31 March 2012. The Board is required to prepare an annual Statement of Accounts by the Local Authority Accounts (Scotland) Regulations 1985, section 12 of the Local Government in Scotland Act 2003 requires they be prepared in accordance with proper accounting practices. These practices primarily comprise the Code of Practice on Local Authority Accounting in the United Kingdom 2011/12 and the Best Value Accounting Code of Practice 2011/12, supported by International Financial Reporting Standards (IFRS).

The accounting convention adopted in the Statement of Accounts is principally historical cost, modified by the revaluation of certain categories of non-current assets and financial instruments.

##### b) Accruals of Income and Expenditure

Activity is accounted for in the year that it takes place, not simply when cash payments are made or received. In particular:

- Revenue from the sale of goods is recognised when the Board transfers the significant risks and rewards of ownership to the purchaser and it is probable that economic benefits or service potential associated with the transaction will flow to the Board.
- Revenue from the provision of services is recognised when the Board can measure reliably the percentage of completion of the transaction and it is probable that economic benefits or service potential associated with the transaction will flow to the Board.
- Expenses in relation to services received (including those rendered by the Council's officers) are recorded as expenditure when the services are received, rather than when payments are made.
- Where revenue and expenditure have been recognised but cash has not been received or paid, a debtor or creditor for the relevant amount is recorded in the Balance Sheet.

##### c) Cash and Cash Equivalents

Cash is represented by cash in hand and deposits with financial institutions repayable without penalty on notice of not more than 24 hours. Cash equivalents are investments that mature in three months or less from the date of acquisition and that are readily convertible to known amounts of cash with insignificant risk of change in value.

In the Cash Flow Statement, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the Board's cash management.

**d) Changes in Accounting Policies and Estimates and Errors**

Changes in accounting policies are only made when required by proper accounting practices or the change provides more reliable or relevant information about the effect of transactions, other events and conditions on the Council's financial position or financial performance. Where a change is made, it is applied retrospectively by adjusting opening balances and comparative amounts for the prior period as if the new policy had always been applied.

Changes in accounting estimates are accounted for prospectively, ie, in the current and future years affected by the change.

Material errors discovered in prior period figures are corrected retrospectively by amending opening balances and comparative amounts for the prior period.

**e) Charges to Revenue for Non-Current Assets**

The following amounts are debited to record the cost of holding fixed assets during the year:

- depreciation attributable to the assets
- revaluation and impairment losses on assets used by the service where there are no accumulated gains in the Revaluation Reserve against which the losses can be written off
- amortisation of intangible fixed assets.

The Board is required to make an annual provision from revenue to contribute towards the reduction in its overall borrowing requirement. Depreciation, revaluation and impairment losses and amortisations are therefore replaced by way of an adjusting transaction with the Capital Adjustment Account in the Movement in Reserves Statement for the difference between the two.

**f) Employee Benefits**

Benefits Payable During Employment

Short-term employee benefits (those that fall due wholly within 12 months of the year-end), such as wages and salaries, paid annual leave and paid sick leave, bonuses and non-monetary benefits (eg cars) for current employees, are recognised as an expense in the year in which employees render service to the Council. An accrual is made against services in the Surplus or Deficit on the Provision of Services for the cost of holiday entitlements and other forms of leave earned by employees but not taken before the year-end and which employees can carry forward into the next financial year. The accrual is made at the remuneration rates applicable in the following financial year. Any accrual made is required under statute to be reversed out of the General Fund Balance by a credit to the Accumulating Compensated Absences Adjustment Account in the Movement in Reserves Statement.



## Post Employment Benefits

Employees of the Authority are members of The Local Government Pensions Scheme administered by Falkirk Council

This scheme provides defined benefits to members (retirement lump sums and pensions), earned as employees worked for the Joint Valuation Board.

### *The Local Government Pension Scheme*

The Local Government Scheme is accounted for as a defined benefits scheme:

- The liabilities of the Falkirk pension fund attributable to the Board are included in the Balance Sheet on an actuarial basis using the projected unit method – ie an assessment of the future payments that will be made in relation to retirement benefits earned to date by employees, based on assumptions about mortality rates, employee turnover rates, etc, and projections of projected earnings for current employees.
- Liabilities are discounted to their value at current prices, using a discount rate based on the gross redemption yield on the iboxx Sterling Corporate Index, AA cover 15 years.
- The assets of the Falkirk pension fund attributable to the Board are included in the Balance Sheet at their fair value:
  - quoted securities – current bid price
  - unquoted securities – professional estimate
  - unitised securities – current bid price
  - property – market value.
- The change in the net pensions liability is analysed into seven components:
  - current service cost – the increase in liabilities as result of years of service earned this year – allocated in the Comprehensive Income and Expenditure Statement to the services for which the employees worked
  - past service cost – the increase in liabilities arising from current year decisions whose effect relates to years of service earned in earlier years – debited to the Surplus/Deficit on the Provision of Services in the Comprehensive Income and Expenditure Statement
  - interest cost – the expected increase in the present value of liabilities during the year as they move one year closer to being paid – debited to the Financing and Investment Income and Expenditure line in the Comprehensive Income and Expenditure Statement
  - expected return on assets – the annual investment return on the fund assets attributable to the Board, based on an average of the expected long-term return – credited to the Financing and Investment Income and Expenditure line in the Comprehensive Income and Expenditure Statement
  - gains/losses on settlements and curtailments – the result of actions to relieve the Board of liabilities or events that reduce the expected future service or accrual of benefits of employees – debited/credited to the Surplus/Deficit on the Provision of Services in the Comprehensive Income and Expenditure Statement

- actuarial gains and losses – changes in the net pensions liability that arise because events have not coincided with assumptions made at the last actuarial valuation or because the actuaries have updated their assumptions – debited to the Pensions Reserve
- contributions paid to the Falkirk pension fund – cash paid as employer's contributions to the pension fund in settlement of liabilities; not accounted for as an expense.

In relation to retirement benefits, statutory provisions require the General Fund balance to be charged with the amount payable by the Board to the pension fund or directly to pensioners in the year, not the amount calculated according to the relevant accounting standards. In the Movement in Reserves Statement, this means that there are appropriations to and from the Pensions Reserve to remove the notional debits and credits for retirement benefits and replace them with debits for the cash paid to the pension fund and pensioners and any such amounts payable but unpaid at the year-end. The negative balance that arises on the Pensions Reserve thereby measures the beneficial impact on the General Fund of being required to account for retirement benefits on the basis of cash flows rather than as benefits are earned by employees.

#### Discretionary Benefits

The Board also has restricted powers to make discretionary awards of retirement benefits in the event of early retirements. Any liabilities estimated to arise as a result of an award to any member of staff are accrued in the year of the decision to make the award and accounted for using the same policies as are applied to the Local Government Pension Scheme.

The Valuation Joint Board is a recognised 'employing authority' within the meaning of the Local Government Superannuation (Scotland) Regulations.

### **g) Intangible Assets**

Expenditure on non-monetary assets that do not have physical substance but are controlled by the Board as a result of past events (eg software licences) is capitalised when it is expected that future economic benefits or service potential will flow from the intangible asset to the Council.

Intangible assets are measured initially at cost. Amounts are only revalued where the fair value of the assets held by the Board can be determined by reference to an active market. The depreciable amount of an intangible asset is amortised over its useful life in the Comprehensive Income and Expenditure Statement. An asset is tested for impairment whenever there is an indication that the asset might be impaired – any losses recognised are posted in the Comprehensive Income and Expenditure Statement. Any gain or loss arising on the disposal or abandonment of an intangible asset is posted to the Other Operating Expenditure line in the Comprehensive Income and Expenditure Statement.

Where expenditure on intangible assets qualifies as capital expenditure for statutory purposes, amortisation, impairment losses and disposal gains and losses are not permitted to have an impact on the General Fund Balance. The gains and losses are therefore reversed out of the General Fund Balance in the Movement in Reserves Statement and posted to the Capital Adjustment Account.

## **h) Property, Plant and Equipment**

Assets that have physical substance and are held for use in the production or supply of goods or services, for rental to others or for administrative purposes and that are expected to be used during more than one financial year are classified as Property, Plant and Equipment.

### Recognition

Expenditure on the acquisition, creation or enhancement of Property, Plant and Equipment is capitalised on an accruals basis, provided that it is probable that the future economic benefits or service potential associated with the item will flow to the Board and the cost of the item can be measured reliably. Expenditure that maintains but does not add to an asset's potential to deliver future economic benefits or service potential (ie, repairs and maintenance) is charged as an expense when it is incurred.

### Measurement

Assets are initially measured at cost, comprising:

- the purchase price
- any costs attributable to bringing the asset to the location and condition necessary for it to be capable of operating in the manner intended by management
- the initial estimate of the costs of dismantling and removing the item and restoring the site on which it is located

Assets are then carried in the Balance Sheet using fair value, the amount determined by that what would be paid for the asset in its existing use (existing use value - EUV).

Where there is no market-based evidence of fair value because of the specialist nature of an asset, depreciated replacement cost is used as an estimate of fair value.

Assets included in the Balance Sheet at fair value are revalued sufficiently regularly to ensure that their carrying amount is not materially different from their fair value at the year-end, but as a minimum every five years.

### Disposals

When an asset is disposed of or decommissioned, the carrying amount of the asset in the Balance Sheet (whether Property, Plant and Equipment or Assets Held for Sale) is written off to the Other Operating Expenditure line in the Comprehensive Income and Expenditure Statement as part of the gain or loss on disposal. Receipts from disposals (if any) are credited to the same line in the Comprehensive Income and Expenditure Statement also as part of the gain or loss on disposal (ie netted off against the carrying value of the asset at the time of disposal). Any revaluation gains accumulated for the asset in the Revaluation Reserve are transferred to the Capital Adjustment Account.

The written-off value of disposals is appropriated to the Capital Adjustment Account from the General Fund Balance in the Movement in Reserves Statement.

### Depreciation

Depreciation is provided for on all Property, Plant and Equipment assets by the systematic allocation of their depreciable amounts over their useful lives

**i) Reserves**

Reserves are created by appropriating amounts out of the General Fund Balance in the Movement in Reserves Statement. When expenditure to be financed from a reserve is incurred, it is charged in that year to score against the Surplus/Deficit on the Provision of Services in the Comprehensive Income and Expenditure Statement. The reserve is then appropriated back into the General Fund Balance in the Movement in Reserves Statement so that there is no net charge.

Certain reserves are kept to manage the accounting processes for non-current assets, financial instruments and retirement benefits and that do not represent usable resources – these reserves are explained in the relevant policies below.

**2) Accounting Standards**

There have been no new Authority Standards issued that have not yet been adopted.

**3) Critical Judgements in Applying Accounting Policies**

No critical judgements have been made in the Statement of Accounts while applying the accounting policies set out in Note 1.

There is a high degree of uncertainty about future levels of funding from local government. However at this point this uncertainty is not yet sufficient to provide an indication that the levels of service provision will be affected.

#### 4) Assumptions Made About the Future and Other Major Sources of Estimation Uncertainty

The Statement of Accounts contains estimated figures that are based on assumptions made about the future or that which are otherwise uncertain. Estimates are made taking into account historical experience, current trends and other relevant factors. However, because balances cannot be determined with certainty, actual results could be materially different from the assumptions and estimates.

The items in the Board's Balance Sheet at 31 March 2012 for which there is a significant risk of material adjustment in the forthcoming financial year are as follows:

Item	Uncertainties	Effect if Actual Results Differ from Assumptions
Pensions Liability	<p>Estimation of the net liability to pay pensions depends on a number of complex judgements relating to the discount rate used, the rate at which salaries are projected to increase, changes in retirement ages, mortality rates and expected returns on pension fund assets. A firm of consulting actuaries is engaged to provide the Board with expert advice about the assumptions to be applied.</p>	<p>The effects on the net pensions liability of changes in individual assumptions can be measured. For instance, a 0.5% increase in the discount rate assumption would result in a decrease in the pension liability of £1.348m.</p> <p>However, the assumptions interact in complex ways. During 2010/11, the actuaries advised that the net pensions liability had decreased by £1.375m due to the pension increase change from RPI to CPI introduced in the June 2010 Emergency Budget.</p>

## 5) Movement in Reserves Statement – Adjustments between Accounting Basis and Funding Basis under Regulations

This note details the adjustments that are made to the total comprehensive income and expenditure recognised in the year in accordance with proper accounting practice to the resources that are specified by statutory provisions as being available to meet future capital and revenue expenditure.

2011/12	Usable Reserves		
	General Fund Balance £000	Movement in Unusable Reserves £000	2011/12 £000
<b>Adjustments involving the Capital Adjustment Account:</b>			
<u>Reversal of items debited or credited to the Comprehensive Income and Expenditure Statement:</u>			
Charges for depreciation and impairment of non current assets	(10)	10	0
<u>Insertion of items not debited or credited to the Comprehensive Income and Expenditure Statement:</u>			
Capital expenditure charged against the General Fund	0	0	0
<b>Adjustments involving the Pensions Reserve:</b>			
Reversal of items relating to post employment benefits debited or credited to the Surplus or Deficit on the Provision of Services in the Comprehensive Income and Expenditure Statement (see note 17)	(621)	621	0
Employer's pensions contributions and direct payments to pensioners payable in the year	399	(399)	0
<b>Adjustment involving the Accumulating Compensated Absences Adjustment Account</b>			
Amount by which officer remuneration charged to the Comprehensive Income and Expenditure Statement on an accruals basis is different from remuneration chargeable in the year in accordance with statutory requirements	2	(2)	0
<b>Total Adjustments</b>	<b>(230)</b>	<b>230</b>	<b>0</b>

2010/11

**Usable  
Reserves**

**General  
Fund  
Balance  
£000**

**Movement  
in Unusable  
Reserves  
£000**

**2009/10  
£000**

**Adjustments involving the Capital Adjustment Account:**

Reversal of items debited or credited to the Comprehensive Income and Expenditure Statement:

Charges for depreciation and impairment of non current assets	(12)	12	0
---	------	----	---

Insertion of items not debited or credited to the Comprehensive Income and Expenditure Statement:

Capital expenditure charged against the General Fund	24	(24)	0
--	----	------	---

**Adjustments involving the Pensions Reserve:**

Reversal of items relating to post employment benefits debited or credited to the Surplus or Deficit on the Provision of Services in the Comprehensive Income and Expenditure Statement (see note 17)	857	(857)	0
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Employer's pensions contributions and direct payments to pensioners payable in the year	258	(258)	0
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**Adjustment involving the Accumulating Compensated Absences Adjustment Account**

Amount by which officer remuneration charged to the Comprehensive Income and Expenditure Statement on an accruals basis is different from remuneration chargeable in the year in accordance with statutory requirements	0	(0)	0
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<b>Total Adjustments</b>	<b>1,127</b>	<b>(1,127)</b>	<b>0</b>
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**6) Comprehensive Income and Expenditure Statement – Financing and Investment Income and Expenditure**

<b>2010/11 £000</b>		<b>2011/12 £000</b>
129	Pensions interest cost and expected return on pensions assets	60
(0)	Interest receivable and similar income	(2)
<b>129</b>	<b>Total</b>	<b>58</b>

**7) Comprehensive Income and Expenditure Statement – Material Items of Income and Expense**

<b>Council Contributions</b>		<b>2010/11 £'000</b>	<b>2011/12 £'000</b>
- Falkirk Council	49.3%	(1,365)	(1,313)
- Stirling Council	35.3%	(978)	(940)
- Clackmannanshire Council	15.4%	(428)	(412)
		<b>(2,771)</b>	<b>(2,665)</b>

**8) Balance Sheet – Usable Reserves**

Movements in the usable reserves are detailed in the Movement in Reserves Statement and note 5.

<b>31 March 2011 £000</b>		<b>31 March 2012 £000</b>
297	General Fund	432
<b>297</b>	<b>Total Usable Reserves</b>	<b>432</b>

**9) Balance Sheet – Unusable Reserves**

<b>31 March 2011 £000</b>		<b>31 March 2012 £000</b>
26	Capital Adjustment Account	16
(3,660)	Pensions Reserve	(4,565)
(29)	Accumulating Compensated Absences Adjustment Account	(27)
<b>(3,663)</b>	<b>Total Unusable Reserves</b>	<b>(4,576)</b>



### **Capital Adjustment Account**

The Capital Adjustment Account absorbs the timing differences arising from the different arrangements for accounting for the consumption of non-current assets and for financing the acquisition, construction or enhancement of those assets under statutory provisions. The Account is debited with the cost of acquisition, construction or enhancement as depreciation, impairment losses and amortisations are charged to the Comprehensive Income and Expenditure Statement (with reconciling postings from the Revaluation Reserve to convert fair value figures to a historical cost basis). The Account is credited with the amounts set aside as finance for the costs of acquisition, construction and enhancement.

Note 5 provides details of the source of all the transactions posted to the Account.

<b>2010/11 £000</b>		<b>2011/12 £000</b>
<b>15</b>	<b>Balance at 1 April</b>	<b>26</b>
	<b>Reversal of items relating to capital expenditure debited or credited to the Comprehensive Income and Expenditure Statement:</b>	
(9)	• Charges for depreciation and impairment of non current assets	(10)
(4)	• Amortisation of intangible assets	0
	<b>Capital financing applied in the year:</b>	
24	• Capital expenditure charged against the General Fund	0
<b>26</b>	<b>Balance at 31 March</b>	<b>16</b>

### **Pensions Reserve**

The Pensions Reserve absorbs the timing differences arising from the different arrangements for accounting for post employment benefits and for funding benefits in accordance with statutory provisions. The Board accounts for post employment benefits in the Comprehensive Income and Expenditure Statement as the benefits are earned by employees accruing years of service, updating the liabilities recognised to reflect inflation, changing assumptions and investment returns on any resources set aside to meet the costs. However, statutory arrangements require benefits earned to be financed as the Board makes employer's contributions to pensions funds or eventually pays any pensions for which it is directly responsible. The debit balance on the Pensions Reserve therefore shows a substantial shortfall in the benefits earned by past and current employees and the resources the Board has set aside to meet them. The statutory arrangements will ensure that funding will have been set aside by the time the benefits come to be paid.

2010/11 £000		2011/12 £000
<b>(6,366)</b>	<b>Balance at 1 April</b>	<b>(3,660)</b>
1,591	Actuarial gains or losses on pensions assets and liabilities	(683)
857	Reversal of items relating to retirement benefits debited or credited to the Surplus or Deficit on the Provision of Services in the Comprehensive Income and Expenditure Statement	(621)
258	Employer's pensions contributions and direct payments to pensioners payable in the year	399
<b>(3,660)</b>	<b>Balance at 31 March</b>	<b>(4,565)</b>

### **Accumulating Compensated Absences Adjustment Account**

The Accumulating Compensated Absences Adjustment Account absorbs the differences that would otherwise arise on the General Fund Balance from accruing for compensated absences earned but not taken in the year. Statutory arrangements require that the impact on the General Fund Balance is neutralised by transfers to or from the Account.

2010/11 £000		2011/12 £000
<b>(29)</b>	<b>Balance at 1 April</b>	<b>(29)</b>
29	Settlement or cancellation of accrual made at the end of the preceding year	29
(29)	Amounts accrued at the end of the current year	(27)
0	Amount by which officer remuneration charged to the Comprehensive Income and Expenditure Statement on an accruals basis is different from remuneration chargeable in the year in accordance with statutory requirements	2
<b>(29)</b>	<b>Balance at 31 March</b>	<b>(27)</b>

#### 10) Cash Flow Statement – Operating Activities

The cash flows for operating activities include the following items:

<b>2010/11</b>		<b>2011/12</b>
<b>£000</b>		<b>£000</b>
0	Interest received	(2)
0	Interest paid	0
0	Dividends received	0

#### 11) Cash Flow Statement – Investing Activities

<b>2010/11</b>		<b>2011/12</b>
<b>£000</b>		<b>£000</b>
24	Purchase of property, plant and equipment, investment property and intangible assets	0
<b>24</b>	<b>Net cash flows from investing activities</b>	<b>0</b>

#### 12) Cash Flow Statement – Financing Activities

<b>2010/11</b>		<b>2011/12</b>
<b>£000</b>		<b>£000</b>
0	Cash receipts of short- and long-term borrowing	0
0	Other receipts from financing activities	0
0	Repayments of short- and long-term borrowing	0
0	Other payments for financing activities	0
<b>0</b>	<b>Net cash flows from financing activities</b>	<b>0</b>

#### 13) Cash Flow Statement – Cash and Cash Equivalents

The balance of Cash and Cash Equivalents is made up of the following elements:

<b>31 March</b>		<b>31 March</b>
<b>2011</b>		<b>2012</b>
<b>£000</b>		<b>£000</b>
330	Bank current accounts	573
<b>330</b>	<b>Total cash and cash equivalents</b>	<b>573</b>

#### 14) Comprehensive Income and Expenditure - (Surplus) or Deficit on Provision of Services

<b>Gross Expenditure</b>	<b>2010/11 £'000</b>	<b>2011/12 £'000</b>
Staff Costs	750	2,019
Property Costs	265	256
Transport Costs	35	32
Supplies & Services	486	434
Third Party Payments	19	22
Support Services	64	89
Capital Financing Costs	12	10
Compensating Absences Adjustment	<u>0</u>	<u>(2)</u>
<b>Continuing Operations</b>	<b>1,631</b>	<b>2,860</b>
<b>Income</b>		
Sales of Electoral Roll	(42)	(42)
Other Income	(163)	(116)
Council Contributions	<u>(2,771)</u>	<u>(2,665)</u>
	<b>(2,976)</b>	<b>(2,823)</b>
<b>Net Expenditure</b>	<b>(1,345)</b>	<b>37</b>
Financing and Investing Income and Expenditure (Note 6)	129	58
<b>(Surplus) or Deficit on Provision of Services</b>	<b>(1,216)</b>	<b>95</b>

#### 15) External Audit Costs

The Board has incurred the following costs in relation to the audit of the Statement of Accounts, certification of grant claims and statutory inspections and to non-audit services provided by the external auditors

	<b>2010/11 £000</b>	<b>2011/12 £000</b>
Fees payable to Audit Scotland with regard to external audit services carried out by the appointed auditor for the year	8	8
Fees payable in respect of other services provided by the appointed auditor during the year	0	0
<b>Total</b>	<b>8</b>	<b>8</b>

## 16) Defined Benefit Pension Schemes

### Participation in pension schemes

As part of the terms and conditions of employment of its officers, the Board makes contributions towards the cost of post employment benefits. Although these benefits will not actually be payable until employees retire, the Board has a commitment to make the payments and this needs to be disclosed at the time that employees earn their future entitlement.

The Board participates in two post employment schemes:

- The Local Government Pension Scheme, administered locally by Falkirk Council – this is a funded defined benefit final salary 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.
- Arrangements for the award of discretionary post retirement benefits upon early retirement – this is an unfunded defined benefit final arrangement, under which liabilities are recognised when awards are made. However, there are no investment assets built up to meet the pensions liabilities, and cash has to be generated to meet actual pensions payments as they eventually fall due.

### Transactions relating to post employment benefits

We recognise the cost of retirement benefits in the reported cost of services when they are earned by employees, rather than when the benefits are eventually paid as pensions. However, the charge we are required to make is based on the cash payable in the year, so the real cost of post employment/retirement benefits is reversed out of the General Fund via the Movement in Reserves Statement. The following transactions have been made in the Comprehensive Income and Expenditure Statement and the General Fund Balance via the Movement in Reserves Statement during the year:

#### Local Government Pension Scheme £000

	2010/2011	2011/12
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#### Comprehensive Income and Expenditure Statement

##### *Cost of Services:*

• Current service cost	305	271
• Past service costs	(1,291)	290

##### *Financing and Investment Income and Expenditure*

• Interest cost	836	781
• Expected return on scheme assets	(707)	(721)

**Local Government  
Pension Scheme  
£000**

**2010/2011                      2011/12**

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*Total Post Employment Benefit Charged to the Surplus or Deficit on the Provision of Services*

(857)                      621

*Other Post Employment Benefit Charged to the Comprehensive Income and Expenditure Statement*

- Actuarial gains and losses

(1,591)                      683

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*Total Post Employment Benefit Charged to the Comprehensive Income and Expenditure Statement*

**(2,448)                      1,304**

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**Movement in Reserves Statement**

- reversal of net charges made to the Surplus or Deficit for the Provision of Services for post employment benefits in accordance with the Code

2,448                      (1,304)

***Actual amount charged against the General Fund Balance for pensions in the year:***

- employers' contributions payable to scheme
- retirement benefits payable to pensioners

258                      399

The cumulative amount of actuarial gains and losses recognised in the Comprehensive Income and Expenditure Statement to the 31 March 2011/12 is a loss of £(3,074)K.

## Assets and liabilities in relation to post employment benefits

### Reconciliation of present value of the scheme liabilities (defined benefit obligation):

<b>Funded liabilities: Local Government Pension Scheme</b>		
	<b>2010/11 £000</b>	<b>2011/12 £000</b>
<b>Opening balance at 1 April</b>	16,291	14,232
Current service cost	305	271
Interest cost	836	781
Contributions by scheme participants	90	90
Actuarial gains and losses	(1,447)	661
Benefits paid	(552)	(731)
Past service costs	(1,291)	290
<b>Closing balance at 31 March</b>	<b>14,232</b>	<b>15,594</b>

<b>Reconciliation of Fair Value of Scheme (plan) Assets</b>		
	<b>2010/11 £'000</b>	<b>2011/12 £'000</b>
<b>Opening Balance at 1 April</b>	<b>9,925</b>	<b>10,572</b>
Expected rate of return	707	721
Actuarial (gains) and losses	144	(22)
Employer Contributions	258	399
Contributions by scheme participants	90	90
Benefits paid	(552)	(731)
<b>Closing Balance at 31 March</b>	<b>10,572</b>	<b>11,029</b>

The expected return on scheme assets is determined by considering the expected returns available on the assets underlying the current investment policy. Expected yields on fixed interest investments are based on gross redemption yields as at the Balance Sheet date. Expected returns on equity investments reflect long-term real rates of return experience in the respective markets.

The actual return on the scheme assets in the year was £416k (2010/11 £853K)

## Scheme history

	<b>2007/08 £000</b>	<b>2008/09 £000</b>	<b>2009/10 £000</b>	<b>2010/11 £000</b>	<b>2011/12 £000</b>
Present value of liabilities:	(10,569)	(10,199)	(16,291)	(14,232)	(15,594)
<b>Fair value of assets in the Local Government Pension Scheme</b>	9,458	7,443	9,925	10,572	11,029
<b>Surplus/(deficit) in the scheme:</b>	(1,111)	(2,756)	(6,366)	(3,660)	(4,565)

The liabilities show the underlying commitments that the Board has in the long run to pay post employment (retirement) benefits. The total liability of £4.565m has a substantial impact on the net worth of the Board as recorded in the Balance Sheet, resulting in an overall negative balance of £4.144m. However, statutory arrangements for funding the deficit means that the financial position of the Board remains healthy:

- the deficit on the scheme will be made good by increased contributions over the remaining working life of employees (ie, before payments fall due), as assessed by the scheme actuary
- finance is only required to be raised to cover discretionary benefits when the pensions are actually paid.

The total contributions expected to be made to the Local Government Pension Scheme by the council in the year to 31 March 2013 is £246K.



## Basis for estimating assets and liabilities

Liabilities have been assessed on an actuarial basis using the projected unit credit method, an estimate of the pensions that will be payable in future years dependent on assumptions about mortality rates, salary levels, etc. The Valuation Joint Boards liabilities have been assessed by Hymans Robertson an independent firm of actuaries, estimates for the Fund being based on the latest full valuation of the scheme as at 31 March 2008.

The principal assumptions used by the actuary have been:

	Local Government Pension Scheme	
	2010/11	2011/12

### Long-term expected rate of return on assets in the scheme:

Equity investments	7.5%	6.2%
Bonds	4.9%	3.7%
Property	5.5%	4.4%
Cash	4.6%	3.5%
Mortality assumptions:		

### Longevity at 65 for current pensioners:

Men	21.6 years	23.0 years
Women	25.0 years	25.8 years

### Longevity at 65 for future pensioners:

Men	23.1 years	24.9 years
Women	26.6 years	27.7 years
Rate of inflation	2.8%	2.5%
Rate of increase in salaries	5.1%	4.8%
Rate of increase in pensions	6.9%	5.7%
Rate for discounting scheme liabilities	5.5%	4.8%
Take-up of option to convert annual pension into retirement lump sum	50%	50%

The Discretionary Benefits arrangements have no assets to cover its liabilities. The Local Government Pension Scheme's assets consist of the following categories, by proportion of the total assets held:

	<b>31 March 2011</b> %	<b>31 March 2012</b> %
Equity investments	76	79
Bonds	13	7
Property	7	8
Cash	3	6
	100	100

### **History of experience gains and losses**

The actuarial gains identified as movements on the Pensions Reserve in 2010/11 can be analysed into the following categories, measured as a percentage of assets or liabilities at 31 March 2011:

	<b>2007/08</b>	<b>2008/09</b>	<b>2009/10</b>	<b>2010/11</b>	<b>2011/12</b>
	%	%	%	%	%
Differences between the expected and actual return on assets	(10.05)	(33.78)	20.9	1.38	(2.77)
Experience gains and losses on liabilities	0.38	(1.26)	(0.09)	0.12	(2.31)

## 17) Intangible Assets

The Board accounts for its software as intangible assets, to the extent that the software is not an integral part of a particular IT system and accounted for as part of the hardware item of Property, Plant and Equipment.

All software is given a finite useful life, based on assessments of the period that the software is expected to be of use. The useful lives assigned to the major software suites are all three years.

The carrying amount of intangible assets is amortised on a straight-line basis.

Movements in 2011/12

<b>Software</b>	<b>2010/11</b>	<b>2011/12</b>
	<b>£000</b>	<b>£000</b>
<b>Balance at start of year</b>		
Gross carrying amounts	84	84
Accumulated amortisation	80	84
<b>Net carrying amount at start of year</b>	<b>4</b>	<b>0</b>
Amortisation for the period	4	0
<b>Net carrying amount at end of year</b>	<b>0</b>	<b>0</b>
<b>Comprising:</b>		
Gross carrying amounts	84	84
Accumulated amortisation	(84)	(84)
	<b>0</b>	<b>0</b>

## 18) Property, Plant and Equipment

Movements in 2011/12

<b>Computer Equipment</b>	<b>2010/11</b>	<b>2011/12</b>
	<b>£000</b>	<b>£000</b>
<b>Cost or Valuation</b>		
At 1 April	236	260
Additions	24	0
Derecognition – Disposals	0	0
<b>At 31 March</b>	<b>260</b>	<b>260</b>
<b>Accumulated Depreciation and Impairment</b>		
At 1 April	225	234
Depreciation charge	9	10
<b>At 31 March</b>	<b>234</b>	<b>244</b>
<b>Net Book Value</b>		
<b>At 31 March</b>	<b>26</b>	<b>16</b>

### Depreciation

The deemed useful life and depreciation rate for computer equipment is 3 years.

## 19) Debtors

	<b>2010/11</b>	<b>2011/12</b>
	<b>£000</b>	<b>£000</b>
<b>Debtors</b>		
Sundry Debtors	3	2
Electoral Recharges		<u>42</u>
		<u>44</u>
<b>Prepayments</b>		
Property Rental and Service Charge	57	0
Salaries	83	0
Other Prepayments	<u>28</u>	<u>26</u>
	<u>168</u>	<u>26</u>
<b>Total Debtors and Prepayments</b>	<b><u>171</u></b>	<b><u>70</u></b>

## 20) Creditors

	2010/11	2011/12
	£000	£000
Inland Revenue	64	29
Falkirk Council (Superannuation)	52	33
Sundry Creditors	58	6
Employee Costs - accrued holidays	29	27
Other Accruals	30	143
	<b><u>233</u></b>	<b><u>238</u></b>

## 21) Nature and Extent of Risks Arising From Financial Instruments

As at 31st March 2012 the Valuation Joint Board has Debtors of £70K and Creditors of £238K. There is no provision for bad debts. The transactions entered into do not give rise to any market, liquidity or credit risk.

## 22) Financial Instruments

Long Term Liabilities

	2010/11	2011/12
	£000	£000
<b>Surplus/(deficit) in the pension scheme:</b>	(3,660)	(4,565)





## **AGENDA ITEM 7**

### **CENTRAL SCOTLAND VALUATION JOINT BOARD**

**Subject: GIS SERVICES REVIEW**  
**Meeting: CENTRAL SCOTLAND VALUATION JOINT BOARD**  
**Date: 22 June, 2012**  
**Author: PETER WILDMAN, DEPUTE ASSESSOR**

#### **1.0 INTRODUCTION**

A Service Level Agreement (Number: A.5.2-01) between Central Scotland Valuation Joint Board and Forth Valley Geographic Information System (FVGIS) was entered into on 16<sup>th</sup> and 18<sup>th</sup> July 2003. This agreement was extended by two years from 1<sup>st</sup> July 2005 (Valuation Joint Board report 15<sup>th</sup> June 2005) and again for a further two years from 1<sup>st</sup> July, 2007 (Valuation Joint Board report 22<sup>nd</sup> June, 2007). Since then the agreement was extended until 30<sup>th</sup> June, 2010 and a further extension was agreed up to 30<sup>th</sup> June 2011 (Valuation Joint Board reports 12<sup>th</sup> June 2009 and 9<sup>th</sup> June 2010). It was finally extended for nine months until 31<sup>st</sup> March 2012, with an option to extend further until 30<sup>th</sup> June 2012. (Valuation Joint Board report 17<sup>th</sup> June 2011) Due to FVGIS moving to a cloud based system it will not be possible to further extend the SLA on a long term basis.

#### **2.0 THE CURRENT POSITION**

GIS facilities are essential tools which allow the Assessor/Electoral Registration Officer to map valuation data, co-ordinate with local Corporate Address Gazetteers, and link to the three Councils geo based datasets. It is also crucial to the successful delivery of Electoral Registration services and scope exists for the exchange of more data with the three Councils.

When the contract was extended last year it was only extended for one year to allow the Valuation Joint Board's agreement to come into synchronisation with the three Councils' requirements for GIS services. At the time of writing the three Councils have agreed in principle to award the contract to FVGIS and move to a cloud based system.

A briefing paper has been prepared by FVGIS setting out some options available to the Board (Appendix 1). There are distinct advantages to the Board of having the same GIS supplier as the three Councils it serves. We have over the last 9 years developed a very good working relationship with FVGIS who understand the needs of our organisation and have developed a GIS that meets those requirements. It is therefore recommended that the Board adopts Option 2. It is proposed that the current SLA continues until the Cloud based system is operational at the end of 2012.

### **3.0 COSTS**

The costs involved in Option 2 are set out in Appendix 2 (Project Proposal). Whilst there are initial set up costs in moving to a Cloud based option it should be noted that the current GIS server is due for renewal and that there would be costs involved in its replacement and relocation. Any in house development would also incur set up costs. Over a two year period the proposal is in line with budget projections for GIS services

### **4.0 RECOMMENDATION**

The Central Scotland Valuation Joint Board approves the report.

.....  
**Peter Wildman**  
**Depute Assessor**

## **APPENDICES**

**1.0 Briefing Paper prepared by FVGIS.**

**2.0 Project Proposal prepared by FVGIS.**



## Project Details

## APPENDIX 1

Project Name	CSVJB Location Centre Migration
Options Review	Joint Board Briefing Paper
Document Version	V01-00
Version Date	13/06/2012
Email Address	moona@forthvalleygis.co.uk
Telephone Number	01786 476 060

## Background

The CSVJB intranet GIS application has been developed over a number of years to provide staff with the ability to view, analyse, query and report on geo-referenced business data using a bespoke map-based interface. The system allows business data to be set in context against a variety of relevant third party and background mapping datasets for the Forth Valley area, and supports operational decision-making, aids staff in locating and analysing property information, and facilitates the generation of bespoke map-based productions.

The existing CSVJB Intranet GIS system is built upon a shared GIS infrastructure designed and developed for the three Forth Valley Local Authorities and their partners by Forth Valley GIS and hosted by Stirling Council IT Services. In June 2010, the three Local Authorities put their GIS service provision out to tender, and as part of the tendering process, stipulated their intention to move onto a cloud-based GIS infrastructure. After a lengthy procurement process, Forth Valley GIS have been awarded the contracts, the fine detail of which are currently being finalised but which are set to run over a 5 year term. Forth Valley GIS have been set an ambitious target for the migration of all GIS services onto Forth Valley GIS's cloud-based Location Centre infrastructure by March 2013 as it is Stirling Council's intention that the existing Forth Valley GIS infrastructure, and with it the CSVJB Intranet application, will be decommissioned by the end of this financial year. Stirling Council have guaranteed availability of the current infrastructure until October 2012 only.

In light of the above, the CSVJB have three options which are detailed and evaluated for your review and consideration:

### Option 1 – Do Nothing

With the decommissioning of the infrastructure upon which the existing Intranet GIS system is based, the application would cease to be available. Decommissioning may occur as early as October this year but will certainly be completed prior to 31<sup>st</sup> March 2013 and most likely by December 2012. This option incurs no direct cost but would leave the organisation without a GIS capability to support its

business processes.

## **Option 2 – Migrate to Location Centre**

Under this option, CSVJB would migrate to Forth Valley GIS' Location Centre platform alongside the three Forth Valley Local Authorities. Location Centre would then provide a fully managed regional spatial data infrastructure capable of facilitating on-going sharing of data and GIS tools across and between these (and potentially other) organisations. There are costs to the migration for each organisation and those applicable to CSVJB are detailed in the accompanying Project Proposal. The key benefits of the migration are:

- Location Centre is a fully managed, hosted solution that dramatically reduces the requirement and overheads associated with developing and maintaining your own GIS infrastructure and associated data management;
- CSVJB will continue to benefit from a “shared services” model with the three Local Authorities;
- Under this shared service model, capital costs are minimised as the implementation will effectively “piggy-back” on that of the three Forth Valley Local Authorities, providing a fully-populated and managed regional data infrastructure;
- On-going costs are also minimised as data management overheads to maintain the regional data store are shared across the partners and included as part of the annual subscription costs;
- Location Centre provides options for the bespoke development of custom tools and applications to directly support CSVJB's business processes without the need to build a bespoke system from scratch;
- In addition to bespoke tools, on-going development of the Location Centre product offers CSVJB the opportunity to access new facilities and features as part of the agreed annual subscription cost;
- In addition to maintaining access to all key Local Authority and Third Party datasets, Location Centre offers the potential to share data with other existing and future Location Centre customers;
- The fully managed central data store at the heart of Location Centre will ensure that up-to-date data is available to support CSVJB's business processes;
- Location Centre is a web-based solution which facilitates flexible, straight-forward access via a

standard web browser, opening up options for home and mobile working;

- Location Centre is scalable and flexible, allowing for numbers of users to be increased and decreased without the need to purchase IT hardware or software licenses you may not need.

### **Option 3 – Develop an In-House GIS Solution**

The option exists for CSVJB to develop their own GIS infrastructure and tools. This option provides a high degree of flexibility in terms of developing a solution which precisely meets the needs of the organisation, however it is likely to be high risk and potentially high cost for the following reasons:

- The timescales available for the specification, design, development and implementation of a new, bespoke solution are extremely short (October 2012 as a worst case scenario);
- In-house resource capacity and expertise is not available to support the implementation and on-going system maintenance and data management required;
- The risks associated with IT configuration management, system availability and support would sit with CSVJB;
- Costs of development, hardware, software licensing and on-going management and maintenance are likely to be significantly higher.

## Customer Details

## APPENDIX 2

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Customer Name	Central Scotland Valuation Joint Board
Senior Contact's Name	Peter Wildman
Email Address	Peter.Wildman@centralscotland-vjb.gov.uk
Telephone Number	01786 892 204

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## Project Details

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Project Name	Location Centre Migration
Proposal Version	V01-02
Version Date	13/06/2012
Email Address	moona@forthvalleygis.co.uk
Telephone Number	01786 476 060

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## Background

The CSVJB intranet GIS application has been developed over a number of years to provide staff with the ability to view, analyse, query and report on geo-referenced business data using a bespoke map-based interface. The system allows business data to be set in context against a variety of relevant third party and background mapping datasets for the Forth Valley area, and supports operational decision-making, aids staff in locating and analysing property information, and facilitates the generation of bespoke map-based productions.

The current proposal details the tasks required to migrate the existing intranet GIS application to FVGIS' new platform, Location Centre. Location Centre is an Open Source web-based GIS platform onto which the three Forth Valley Local Authorities: Falkirk, Stirling and Clackmannanshire, will also be migrating over the coming months. The proposed project will facilitate the on-going sharing of data and GIS tools across and between these organisations; providing a common platform upon which CSVJB can maintain and develop its operational business processes, underpinned by a fully managed regional spatial data infrastructure. The project also facilitates a move away from legacy technology, MapGuide 6.5, as Location Centre is built upon MapGuide's flagship Open Source development platform.

## Objectives

The objectives of the project are to:

1. Provide CSVJB with a hosted intranet GIS solution that essentially mirrors the functionality currently available in the existing Assessors Intranet GIS application (as per CSVJBLocCentreFunctionalityComparisonV01-00.xls).
2. Facilitate the nightly update of key business (GIS-JOIN) data to the Location Centre and the integration of this data with cross-referenced address data for the Forth Valley area.
3. Provide access to all applicable Tri-Council and Third Party datasets (as per CSVJBLocCentreDataRequirementsV01-00.xls).
4. Provide a managed service for OS data updates in line with published update frequencies.
5. Provide a managed service for Tri-Council and other Third Party data updates to reflect the frequency with which these updates are supplied from the source organisation.
6. Provide appropriate training for system administrators and system users, potentially on a train-the-trainer basis.

These objectives will be achieved by successful completion of the following project deliverables:

### Project Deliverables

Description	Estimated Days
<b>Project Management</b>	
An experienced and suitably trained project manager will be allocated to the project to ensure that the delivery of the hosted application and data services is achieved to CSVJB's expectations of time, quality and cost. The project manager will use a proven PRINCE2 methodology, within the context of FVGIS' certified ISO9001 Quality Management System (QMS). This will ensure that appropriate levels of consultation, engagement, control and communication are included in the project. The project manager will work closely with the CSVJB team to ensure that dependencies on CSVJB staff are well understood, and to ensure that project planning reflects internal resource availability.	3 days
<b>Infrastructure Configuration</b>	
An appropriate extension to the existing Location Centre data model will be implemented to facilitate secure, controlled access to key Forth Valley / Tri-Council GIS datasets for the CSVJB Location Centre application.	1 day

All applicable business, Tri-Council and third party datasets will be loaded into the Location Centre data tables and appropriate on-going data management processes will be defined and implemented. The initial data load will include the translation and loading of existing metadata records and the creation and styling of map layers. Current estimates are based upon the loading and configuration of a number of datasets as defined in CSVJBLocCentreDataRequirementsV01-00.xls. Amendments or additions to this specification may affect the estimated days of effort listed here.

3 days

Location Centre will be configured to provide CSVJB with their instances of the system in the Test and Live environments. This work will include creating the CSVJB schema, user roles and permissions along with any relevant branding / styling.

1 day

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### Data Transfer and Processing

It will be necessary to implement a data management regime by which CSVJB business data (i.e. properties, surveys and rents) is uploaded to and maintained within the Location Centre database. FVGIS will work closely with CSVJB to define the data specification and to provide support for the implementation and testing of the export and transfer processes. It is envisaged that CSVJB will push the data to Location Centre using secure FTP on a nightly basis.

2 days

It will also be necessary to ensure that cross-referenced CAG address data is held for the Forth Valley area. Data loading scripts will be written to upload data from the One Scotland Gazetteer (exported as SDTFs) into the BS7666 address tables in Location Centre.

1 day

Functionality will be implemented to process the nightly exports of CSVJB business data and, using cross references, join this data to the OSG address data to produce the required geo-referenced property dataset.

2 days

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### Application Development

Location Centre provides rich user functionality that already meets many of the functional requirements of the CSVJB intranet GIS. A number of additional bespoke tools will be developed to enhance the Location Centre solution:

- Enhanced Address Search Tools:
  - Search the CAG by UPRN to be added to QuickSearch and CAG Search page

2 days

- “Property Search” Tool to search the CSVJB GIS-JOIN dataset by UARN, PPRN or CAG UPRN
  - Filtering:
    - a bespoke user interface which, as per the existing system, allows the user to chose a layer, an attribute (or multiple attributes) and a set of values for each attribute to filter the chosen layer on
- 2 days

The spreadsheet CSVJBLocCentreFunctionalityComparisonV01-00.xls provides details of how the functionality delivered by the existing GIS application will be delivered through Location Centre and is intended to provide a basic functional specification for the additional development work summarised above.

Amendments or additions to this specification may affect the estimated days of effort listed above. Note that Reporting functionality is not included in this proposal, technical options and indicative costs for the implementation of Reporting are included in a separate document.

## User Acceptance Testing

In addition to system testing carried out by Forth Valley GIS, user acceptance testing will be required to ensure that the system functionality is robustly tested and the deliverables meet the CSVJB requirements. In order to ensure that testing is representative of operational working practices, CSVJB will be asked to take a lead on the specification of functional user test and to co-ordinate the involvement of end-users in the test process.

1 day

The estimated timescales and effort for this deliverable assume that one main cycle of testing will be completed, with regression testing focussed on validation of any specific issues that require to be rectified.

Summary responsibilities for this deliverable are, therefore, as follows:

1. Provide test plan template – FVGIS
2. Define programme of user acceptance tests to be executed in the system – CSVJB
3. Agree the number and specifications of tests – FVGIS and CSVJB
4. Co-ordinate execution of test cycles and provision of results – CSVJB
5. Appraise test results and agree actions for resolution – CSVJB and FVGIS

6. Implement agreed resolution actions and release updates for testing – FVGIS
7. Agree completion of test cycles and sign-off system acceptance - CSVJB

### **Training and System Documentation**

It is likely that CSVJB will require training in two areas: user training (either on a per user or Train the Trainer basis) and Systems Administrator training. FVGIS would be happy to discuss options with a view to providing a separate “Training” proposal setting out costs as and when required.

### **Roll Out and Provision of Support**

Following successful system and user acceptance testing the system will be launched in the Live environment. At this point FVGIS will provide first line system support through a dedicated Help Desk. It is assumed that CSVJB will take on Systems Administration responsibilities, including creating and administering user accounts and administering new data layers.

Total Days Development Effort (excluding training)	18
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### **Project Dates**

Start Date	TBD
End Date	TBD

### **Assumptions**

CSVJB will define the appropriate User Acceptance Tests based on operational processes and procedures using a template provided by FVGIS.

Key CSVJB staff will take on responsibility for Systems Administration

CSVJB are licensed to utilise all applicable Local Authority and other Third Party datasets

### **Dependencies**

At a business level, CSVJB staff will be available as required to:

- clarify requirements and agree specifications, define appropriate user roles if applicable;



- review progress reports and participate in project planning/progress meetings;
- identify and coordinate appropriate staff resource for user acceptance testing, technical dependencies, training and to fulfil Systems Administration and 1<sup>st</sup> line system support going forward (confirm this with Peter);
- sign-off the completed project.

At a technical level, CSVJB staff will be available as required to:

- provide ad-hoc technical information and access to relevant data/systems to support configuration activities, specification of data export format and data transfer process, user acceptance testing and any appropriate training;
- implement and schedule the required processes to export business data from the CSVJB SQL Server database and SFTP this to a specified Location Centre location.

Nominated members of the CSVJB user community will be available to verify functionality specification, aid in the definition of appropriate user acceptance tests and to execute these tests as required.

## **Exclusions**

Migration of existing reporting functionality to the Location Centre is out-with the scope of this proposal.

Training costs are not including in this proposal. A further proposal detailing training costs can be provided upon request.

## **Costs**

The table below details the estimated costs of the migration project split into three categories: Development, Training (including costs for both options for User training) and Annual Subscription. Please note that any subscription fees payable in the 2012-2013 financial year will be waived and subscription costs will not be payable until 1<sup>st</sup> April 2013. Please also note that an initial 1 year term has been assumed and that the rates quoted below may be subject to change at a later date. Options to fix the costs over a longer initial term are available if required.

Item Description	Days	Rates (£per day)	Cost (ex.VAT)
<b>Development</b>	18	550	£9,900
<hr/>			
<b>Location Centre Annual Subscription</b>	1 year	£5,000 per annum	£5,000*
(includes all hosting, maintenance and support charges)			
<b>Total Estimated Cost</b>			
			Financial Year 2012/2013
<b>Year 1</b>	Development		£9,900
<hr/>			
			Financial Year 2013/2014
<b>Year 2</b>	Annual Subscription		£5,000**

\* Indicates a recurring annual charge. Based upon access for up to 50 users for a minimum 12 months subscription term

\*\* Excludes any additional bespoke development work e.g. report implementation

The above estimates do not include costs for travel or subsistence incurred by Forth Valley GIS. These costs will be recharged to the Customer.



## **AGENDA ITEM 8**

### **CENTRAL SCOTLAND VALUATION JOINT BOARD**

**Subject: BEST VALUE REPORT 2012**  
**Meeting: CENTRAL SCOTLAND VALUATION JOINT BOARD**  
**Date: 22<sup>nd</sup> JUNE, 2012**  
**Author: PETER WILDMAN, DEPUTE ASSESSOR**

#### **1. INTRODUCTION**

- 1.1 Reports on performance have been submitted to the Central Scotland Valuation Joint Board on a regular basis since 2000. This report covers the financial year 2011/2012, and shows performance levels on work completed between 1<sup>st</sup> April 2011 and 31<sup>st</sup> March 2012. The Report follows the same format as previous years and the figures for the past three years are shown.

#### **2. KEY PERFORMANCE INDICATORS**

- 2.1 A key part of Best Value is measuring and monitoring performance. A report detailing the performance indicators was submitted to Central Scotland Valuation Joint Board on 6<sup>th</sup> October 2000. These indicators were agreed with the Scottish Executive and the Accounts Commission.
- 2.2 Targets Set – Valuation Roll (Non Domestic) Amending the Roll

<b>Amendments to the Valuation Roll as a % of all changes</b>			
Year	2009/10	2010/11	2011/12
In less than 3 months	78%	80%	81%
In less than 6 months	92%	93%	93%
In more than 6 months	8%	7%	7%

### 2.3 Performance Achieved

Total No. of Entries as at June 2012 - 11,163

Amended Entries 987

<b>Changes Made</b>	<b>Achieved 2009/10</b>	<b>Achieved 2010/2011</b>	<b>Achieved 2011/2012</b>
In less than 3 months	81%	84%	84%
In less than 6 months	95%	93%	94%
More than 6 months	5%	7%	6%

The targets have been exceeded in all cases albeit by a close margin. This has been a very busy time for the Valuation Team as they have also dealt with a significant number of non-domestic appeals. I would like to express my gratitude to the Valuation Team and their support teams for their hard work over the last twelve months; it is the result of this hard work that the targets have been met.

### 2.4 Council Tax

The key performance indicator for Council Tax is a measure of how long it takes for a new house to enter the Valuation List. It is in the taxpayer's interest that the property appears in the List as soon as possible after completion to avoid a backdated bill. It is in the Councils' interest to collect the tax as soon as possible. The number of dwellings in the List at June 2012 was 135,140. In addition there are approximately 5000 domestic garages and stores that appear in the list but these are exempt from Council Tax payment.

### 2.5 Targets Set – Council Tax

New Entries:

<b>New Entries on the Valuation List as a % of all new entries</b>			
Year	2009/10	2010/11	2011/12
In less than 3 months	95%	95%	96%
In less than 6 months	99%	99%	99%
In more than 6 months	1%	1%	1%

### 2.6 Performance Achieved

Total new entries 2011/2012: 969

<b>New Entries on the Valuation List as a % of all new entries</b>			
Year	Achieved 2009/10	Achieved 2010/11	Achieved 2011/12
In less than 3 months	98%	99%	98%
In less than 6 months	99%	100%	100%
In more than 6 months	1%	-	-

Working on maintaining the Council Tax List has a high priority throughout the year. It is particularly important for the Electoral Registration function that all new properties are added to the Valuation List as quickly as possible. This

ensures that forms asking people to register to vote are issued promptly and all domestic properties are included in the annual canvass. If the Valuation List is up to date it will help to ensure that the Electoral Register is also up to date.

It is pleasing that such a high standard has again been achieved with 98% of all new houses in the List within three months. This is a tribute to the hard work of the staff involved.

## 2.7 Targets for 2012/13

### Valuation Roll – Target 2012/13

<b>Amendments to the Valuation Roll as % of all changes</b>	
Year	2012/13
In less than 3 months	82%
In less than 6 months	93%
In more than 6 months	7%

### Valuation List – Target 2011/12

<b>Amendments to the Valuation Roll as % of all changes</b>	
Year	2012/13
In less than 3 months	96%
In less than 6 months	99%
In more than 6 months	1%

The non-domestic targets set for this year (2012/13) have been increased as Best Value requires that we continually strive to improve performance where this is possible. In relation to Council Tax, we have kept the targets unchanged at their current high levels.

## 3. **PUBLIC PERFORMANCE REPORTING**

The Public Performance Report is published on the Assessors' Portal ([www.saa.gov.uk](http://www.saa.gov.uk)), it is also available from our office.

## 4. **SUMMARY**

- 4.1 The Best Value regime has allowed the Assessor for Central Scotland to formally measure performance against indicators agreed with the Scottish Executive and Audit Scotland. The aim is to monitor and constantly improve our performance where feasible. In the event the targets were exceeded (see table 2.3) in 2012/13 and the targets set for the non domestic Valuation Roll in 2012/13 have again been increased.
- 4.2 In relation to domestic properties you should also note that the targets had not been increased 2006/07 to 2010/11. But were increased in 2011/12 and I'm

pleased to report were met. Given the high level of these targets the aim in 2012/13 is to maintain the current levels of performance

- 4.3 Since the inception of the Best Value the Assessor's employees have embraced the scheme and generally have demonstrated consistent improvement. Performance in relation to targets set has been high, and the organisation has generally exceeded these targets. This has been achieved through hard work by many people and I believe that these high standards will continue to be achieved.

## **5. RECOMMENDATION**

- 5.1 **It is recommended that the Valuation Joint Board note the continuing progress in terms of Best Value.**

.....  
**Depute Assessor**



## **AGENDA ITEM 9**

### **CENTRAL SCOTLAND VALUATION JOINT BOARD**

**Subject: ELECTORAL REPORT**  
**Meeting: CENTRAL SCOTLAND VALUATION JOINT BOARD**  
**Date: 22nd JUNE, 2012**  
**Author: RUSSELL TAYLOR, DEPUTE ERO**

#### **1. INTRODUCTION**

- 1.1 The purpose of this report is to keep the Board advised of progress in electoral matters.

#### **2. 3rd MAY ELECTIONS**

- 2.1 All absent vote lists, registers and statistics were produced and supplied on time to the Returning Officers and their printers.
- 2.2 Poll Cards were issued on behalf of the Returning Officers on 30th March. The printers, Adare issued the poll cards and postal poll cards to TNT and the ERO issued the proxy, postal proxy and anonymous elector poll cards direct to Royal Mail.
- 2.3 Analysis of the poll cards returned by Royal Mail showed that the vast majority had already been deleted from the Register due to information received after the data files were sent to the printers.  
With less than 200 poll cards returned from the 215,800 issued this helps to confirm the accuracy of the Register of Electors.

#### **3. POLLING DAY**

- 3.1 Unfortunately we had one clerical error granted on polling day. It was a case of deleting an elector with the same name as his father from a notification of death when the father was not registered. The elector was allowed to vote on polling day.
- 3.2 Only four electors applied for and were granted emergency proxy applications to vote on May 3rd.

- 3.3 We received only 77 telephone calls from electors or polling station staff on polling day. 30 were confirmation that they were registered, 29 had their polling station address confirmed and 13 were advised that they were not eligible to vote as they were not registered. 2 electors wanted a future postal vote, 1 lady wanted a lift to the polling station and 2 electors were unhappy with the STV system.

#### **4. RISK REGISTER**

- 4.1 Our main difficulties this year concerned problems with our server which failed on 18<sup>th</sup> April for approx. two and a half hours. When the server re-booted we were still able to supply the postal vote data to the Returning Officers and printers that evening.  
We will be replacing the server this year and will be updating our election procedures and risk register

#### **5. TRAINING**

- 5.1 The Depute ERO assisted Returning Officer staff at all their polling staff training sessions in Falkirk and The ERO and Team Leader assisted with the polling staff training in Stirling. Text was provided to Clackmannanshire for their staff to provide the training.

#### **6. POST ELECTION**

- 6.1 A meeting was hosted at Hillside House with Registration Officers' staff and IT staff attending on 16th May which confirmed that they appreciated the services provided to them throughout the election period

#### **7. ROLLING REGISTRATION**

- 7.1 Details of the changes in council tax liability are received from each council every month and electors no longer resident are deleted and new forms issued as soon as possible. As May 10<sup>th</sup> was the last date for changes effective 1<sup>st</sup> June, staff had to start making changes to the Register from the information received on May 3rd to ensure the changes were updated in time. Returning Officer staff were advised prior to changes being made. Changes to the register will continue to be updated monthly until 1<sup>st</sup> September (10<sup>th</sup> August Cut-off")



## **8. ANNUAL CANVASS**

- 8.1 Preparation for the annual autumn canvass starts following the previous canvass .After checking availability and costs of other printers it was decided to again use Adare who have been our printers for at least the last five years.
- 8.2 We started this year's canvass by emailing over 200 households recorded as 2<sup>nd</sup> homes or long term empties and over 39,000 emails were sent on 15<sup>th</sup> June to electors who have provided an email address to us. In 2011 after a reminder email was sent over 14,000 responses were received prior to printing any forms, resulting in a saving in postage and printing of over £7000
- 8.3 We have again requested assistance from Communication staff and Returning Officer staff in each council publicising this convenient option throughout each council area, with some limited success.
- 8.4 We expect to post approximately 100,000 forms on 3<sup>rd</sup> September to the households who have still to respond. A reminder will be posted in mid October to those who have not responded.  
As many addresses as possible will be visited by temporary staff where no response has been received and no-one is registered prior to end November. Following checks against other records, such as council tax, landlord's letting information etc. telephone calls, personalised emails or letters will be issued to unconfirmed electors including ultimately a deletion notice or a letter threatening deletion from the register.

## **9. RECOMMENDATION**

- 9.1 **It is recommended that the Valuation Joint Board note this Report.**

.....  
**Depute Electoral Registration Officer**



## **AGENDA ITEM 10**

### **CENTRAL SCOTLAND VALUATION JOINT BOARD**

**Subject: APPOINTMENT OF ASSISTANT ASSESSOR**  
**Meeting: CENTRAL SCOTLAND VALUATION JOINT BOARD**  
**Date: 22 June 2012**  
**Author: BRIAN BYRNE, ASSESSOR & ELECTORAL REGISTRATION OFFICER**

#### **1.0 INTRODUCTION**

- 1.1 At its meeting of 24<sup>th</sup> February 2012, the Board noted that the Appointments Committee of the Board had selected Peter Wildman as Deputy Assessor at deputy director level. This left a vacancy for an Assistant Assessor to be filled under 10.1 of the Boards Scheme of Delegations (Officers) following interview.
- 1.2 At the meeting of 21<sup>st</sup> September, 2005 the Board agreed that Assistant Assessors would be statutory deputies. It also noted that any future new appointments at Assistant Assessor level would require to have the status of statutory deputy assessor formally confirmed by the Board. This would ensure that the Assistant Assessor would have the authority to represent the Valuation Joint Board at higher level of the Scottish Assessors' Association as spokespersons for certain types of property. The Assistant Assessor would also have the necessary powers to carry out the Assessor's statutory duties at Valuation Appeal hearings
- 1.3 This report requests that Jane Wandless MRICS, having been appointed as Assistant Assessor be formally appointed as statutory deputy assessor in terms of Section 27(2) of the Local Government Etc. (Scotland) Act 1994.

#### **2.0 BACKGROUND**

- 2.1 The Local Government Etc. (Scotland) Act 1994 provides (Section 27) that every Valuation Authority shall appoint an Assessor and such number of statutory deputy assessors as the Authority may consider necessary for the purposes of the Valuation Acts.

2.2 The Secretary of State has by order prescribed the qualifications required to be possessed by any person appointed to the office of Assessor or a statutory depute assessor. The qualifications are either a Fellow or Professional Member of the Royal Institute of Chartered Surveyors (RICS). Jane Wandless is a Professional Member of the RICS.

2.3 A statutory depute assessor shall have and may exercise all the functions of an assessor.

### **3.0 RECOMMENDATION**

**3.1 To formally appoint Jane Wandless a statutory depute assessor in terms of Section 27 of the Local Government Etc. (Scotland) Act 1994.**

.....  
**Brian Byrne**  
**Assessor/Electoral Registration Officer**