

**MINUTE of MEETING of CENTRAL SCOTLAND VALUATION JOINT BOARD held within HILLSIDE HOUSE, LAURELHILL, STIRLING on FRIDAY 6 FEBRUARY 2009 at 10.00 a.m.**

**PRESENT:** Councillors Biggam, Carleschi, Goss, C MacDonald, McGill, Nimmo, and Simpson.

**CONVENER:** Councillor Simpson.

**APOLOGIES:** Councillors Blackwood, Hughes, Jackson, McLaren, McNeill and Paterson.

**ATTENDING:** Assessor; Assistant Assessor (P Wildman); Treasurer (M Wilson) and Assistant to the Clerk (S Barton).

**VJB16. MINUTE**

There was submitted (circulated) and **APPROVED** Minute of Meeting of Central Scotland Valuation Joint Board held on 24 October 2008.

**VJB17. SCHEDULE OF MEETINGS 2009**

There was submitted Report (circulated) dated 27 January 2009 by the Clerk to the Board proposing dates and venues for ordinary meetings of the Valuation Joint Board for the remainder of 2009.

**AGREED** that the Board will meet on:-

- Friday 4 September 2009 at 10am in Hillside House, Stirling
- Friday 20 November 2009 at 10am in Hillside House, Stirling

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

**VJB18. DRAFT REVENUE BUDGET 2009/10 TO 2011/2012**

There was submitted joint Report (circulated) dated 9 January 2009 by the Treasurer and Assessor presenting for approval the Draft Revenue Budget for the financial year 2009/2010 and providing for information a copy of the indicative Revenue Budget for the financial years 2010/2011 and 2011/2012.

Discussion took place on the following:-

- The Measures in place to ensure Best Value

- The introduction of an Assessors portal for Scotland

**AGREED:-**

- (1) to approve the Valuation Joint Board's Revenue Budget for 2009/2010 in the sum of £2,707,980 as detailed in Appendix A to the report; and
- (2) to authorise the requisition of the constituent authorities for their share of the net expenditure as outlined in paragraph 3.2 of the report.

**VJB19. REVENUE BUDGET 2008/09 – REVIEW AS AT 31.11.08**

There was submitted Report (circulated) by the Treasurer advising of the forecast outturn for the financial year ending 31 March 2009.

Discussion took place on the following:-

- Printing costs
- Standardisation of addresses

**NOTED** the report.

**VJB20. DISABILITY EQUALITY SCHEME**

There was submitted Report (circulated) dated 23 January 2009 by the Assistant Assessor (West Division) providing for approval the Valuation Joint Board's Disability Equality Scheme.

**AGREED:-**

- (1) to approve the Disability Equality Scheme Annual Report; and
- (2) that in future all papers issued by the Valuation Joint Board would be produced in Arial 12 point font and would be unjustified.

**VJB21. CLOSING REMARKS**

The Convener, Councillor Simpson, advised that there would be an Equality and Diversity training seminar for all Board Members on Friday 20 February 2009 in the Central Scotland Police Headquarters and advised that all Members and substitutes had been invited to attend.

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



**DRAFT**  
**FINANCIAL REPORT**  
**&**  
**ACCOUNTS**  
  
**2008 / 2009**

# **CENTRAL SCOTLAND VALUATION JOINT BOARD**

## **STATEMENT OF ACCOUNTS 2008/2009**

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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 S Jackson

#### **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	-	Muir Wilson

# **CENTRAL SCOTLAND VALUATION JOINT BOARD**

## **INTRODUCTION**

**by Brian Byrne, Assessor**

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

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

### **1. Valuation of Lands and Heritages**

The Valuation Roll contains every non-domestic property (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 last Revaluation in April 2008, rateable value has been effectively the estimated rental value of the property at April 2003. There are around 11,000 non-domestic properties in Central Scotland with a total rateable value of over £260 million. The Roll includes commercial properties like shops and offices, industrial properties from small workshops to giants like Ineos, Grangemouth (formerly BP) and publicly owned properties such as schools and sport centres. The Assessor maintains survey records of each property and is obliged by law to carry out a Revaluation of non-domestic properties every five years, and to maintain the Roll to reflect new and altered properties.

The programming of valuation appeals remaining from the 2005 Revaluation was agreed with the Secretary of the Valuation Appeal Committee. Appeal disposal has to be completed through the local appeal stages by 31<sup>st</sup> December, 2008. Appeal disposals have progressed satisfactorily and are on schedule for completion within the statutory timescale. Of the original 2,700 appeals 42 are left to be dealt with by the Lands Tribunal. The Lands Tribunal sets its own timetable for the disposal of these appeals.

The 2008/09 year is an important year in the quinquennial non-domestic rating cycle. The valuation date for the 2010 revaluation is 1<sup>st</sup> April 2008. This means that it is essential to collect and analyse valuation evidence from this year, and to begin the process of revaluing all non-domestic properties in time for April 2010. The process of analysis has required co-operation with all other Assessors and with the Valuation Office in England and Wales to ensure harmonisation of methods.

### **2. Compiling the Valuation List**

All domestic properties are shown in the Valuation List. The Assessor places every domestic property in a valuation band based on the capital value that

the property would have had at April 1991 and in line with statutory assumptions. While the pace of new building is levelling out there are now over 138,000 entries in the Council Tax List in Central Scotland. The Council Tax band for an altered existing property is reconsidered when it is sold. While normal appeal/proposal activity in Council Tax for new and altered houses is very light, recent media interest in the Council Tax proposal procedures throughout the UK has resulted in an increased level of enquiry into existing bandings. An increase in Council Tax enquiries follows each television programme on this issue which creates an unplanned workload for technical staff. Staff have handled this well with as little as possible impact on the timing of other survey work in domestic alterations.

### **3. Compiling the Register of Electors**

The Register of Electors is published annually and is a listing of every declared eligible elector in each local authority area set against the local address which 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.

Although the European Elections are in June 2009, much of the planning work and compiling of postal vote identifiers had to be carried out in 2008/09.

Introduced in late 2006, the new duties placed on Electoral Registration Officers to encourage electoral registration and participation are becoming 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 have been extended. We have also increased our doorstep contacts with potential electors to encourage registration.

The number of properties canvassed by post and by house to house method now stands at over 133,000. The number of electors who had chosen to vote by post (as at 31st March 2009) was over 18,400.

## **CENTRAL SCOTLAND VALUATION JOINT BOARD**

### **EXPLANATORY FOREWORD**

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

The Statement of Accounts consists of the Annual Report by the Treasurer and the statutory audited accounts for the financial year 2008/2009. The Annual Report gives interested parties an overall guide to the most significant matters reported in the accounts and contains a commentary on the major influences affecting the Joint Board's income and expenditure, and cash flow.

The accounts for the year consist of:-

#### **Accounting Policies**

The purpose of this statement is to explain the basis of the figures in the accounts and to outline the accounting policies adopted in compiling the 2008/2009 accounts.

#### **Income and Expenditure Account**

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

#### **Statement of the Movement on the General Fund Balance**

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

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

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

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



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

### **Statement of Total Recognised Gains and Losses**

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

### **The Balance Sheet**

This statement sets out the financial position of the Joint Board as at the 31st March 2009, and includes all assets and liabilities in respect of all the activities undertaken.

### **The Cash Flow Statement**

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

### **System of Internal Financial Control**

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

## **CENTRAL SCOTLAND VALUATION JOINT BOARD**

### **GLOSSARY OF TERMS**

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

Budgetary Performance	-	Performance of the service is monitored against the annual budget which sets out in monetary terms the aims and policies of the Valuation Joint Board.
Revenue Costs	-	The day to day running costs of providing services.
Staff Costs	-	The cost of salaries and wages, including overtime, employer's national insurance and superannuation, as well as staff training.
Property Costs	-	Rent and rates, property insurance, repairs and maintenance, heat and light, and furniture and fittings.
Transport Costs	-	The running costs of all vehicles, including hiring and leasing, staff car allowances and travelling expenses.
Supplies and Services	-	Printing and stationery, office equipment, advertising, postages and telephone costs, and expenditure on materials.
Third Party Payments	-	Payments to other Councils, individuals and organisations, in respect of goods and services received.
Accruals	-	The concept that income and expenditure are recognised as they are earned or incurred, not as money is received or paid.

- |                            |   |  |
|----------------------------|---|--|
| Consistency                | - | The concept that the accounting treatment of like items within an accounting period and from one period to the next is the same.   |
| Fixed Assets               | - | Tangible assets that yield benefits to the services provided for a period of more than one year. All assets are currently depreciated over three years.  |
| Operating Lease            | - | Rental costs for the use of an asset. The asset does not belong to the Board.  |
| Finance Lease              | - | Agreement to pay for an asset over a specified period of time. At the end of the agreement the asset belongs to the Board. An interest charge may be incurred.   |
| Reserves                   | - | The Valuation Joint Board has three reserve accounts. The General Reserve, the Capital Adjustment Account and the Pensions Reserve. The General Reserve shows the accrued net surplus attributable to the Valuation Joint Board. The Capital Adjustment Account contains amounts set aside from revenue applied to capital expenditure.  |
| Pension Cost<br><br>on the | - | The Pensions Reserve shows the net pensions liability of the Board. This has been created in order to negate the impact of FRS 17 costs funding due from the constituent authorities. The Board has fully adopted the accounting principles as required by Financial Reporting Standard 17 (FRS17)'Retirement Benefits'. This requires the cost of retirement benefits to be recognised in the Financial statements when employees earn them, rather than when the benefits are actually paid as pensions. |

Disclosure Requirements included the Net Pension Asset / Liability and the Pension Reserve in the Balance Sheet, together with entries in the Income and Expenditure Account and Statement of Movement in the General Fund Balances to reflect movement in the net pension asset / liability from one year to the next. Entries are also required to reconcile back to actual pension

contributions payable for Requisition purposes.

# **CENTRAL SCOTLAND VALUATION JOINT BOARD**

## **ANNUAL REPORT**

**by Muir S Wilson, Treasurer**

### **Introduction**

The purpose of the Statement of Accounts is to present a summary of the financial activities of the Valuation Joint Board for the benefit of members and officers of the three constituent authorities and the general public, to report on the stewardship of funds for the financial year 2008/2009, and explain in overall terms the Joint Board's financial position.

This financial year a saving of £9K has been realised. This has been added to previous surpluses. The surplus of £167K remaining at the end of 2008/09 has again been retained.

The Computer budget was overspent by £21K. This was mainly due to the purchase of two new servers and additional costs in upgrading the disaster recovery communication line. This additional spend was offset by savings in Employee and Administration costs.

It was approved by the Board that the contribution from Constituent authorities for the financial year 2009/10 would be £2,708K. Once again this includes £60K for additional duties that will be carried out as a result of the Electoral Administration Act and £13K maintenance costs for the new Combined Electoral Management and Electoral Registration System.

## Revenue Outturn

The main components of the budget for 2008/2009 and how these compare with actual income and expenditure are outlined below:-

	Revised Budget £'000	Actual Outturn £'000	Variance £'000
<b>Gross Expenditure</b>			
- Staff Costs	1,987	1,923	(64)
- Property Costs	255	259	4
- Transport Costs	36	39	3
- Supplies and Services	295	308	13
- Third Party Payments	16	117	101
- Support Services	53	48	(5)
- Depreciation	0	68	68
	<b>2,642</b>	<b>2,762</b>	<b>120</b>
<b>Income</b>	<b>(10)</b>	<b>(109)</b>	<b>(99)</b>
<b>Net Expenditure</b>	<b><u>2,632</u></b>	<b><u>2,653</u></b>	<b><u>21</u></b>
Interest on Revenue Balances	<u>(0)</u>	<u>(5)</u>	<u>(5)</u>
Pension Interest Cost	<u>0</u>	<u>57</u>	<u>57</u>
<b>Net Operating Expenditure</b>	<b><u>2,632</u></b>	<b><u>2,705</u></b>	<b><u>73</u></b>
<b>Net Operating Expenditure met by constituent Authorities</b>	<b><u>(2,632)</u></b>	<b><u>(2,632)</u></b>	<b><u>0</u></b>
Removal of Depreciation Charge	<u>0</u>	<u>(68)</u>	<u>(68)</u>
Net charges made for retirement benefits (FRS 17)	<u>0</u>	<u>(21)</u>	<u>(21)</u>
Capital Financed From Current Revenue	<u>0</u>	<u>7</u>	<u>7</u>
<b>Net operating Expenditure funded from Reserves</b>		<b><u>(9)</u></b>	<b><u>(9)</u></b>
<b>Reserves from previous year</b>			<b>(158)</b>
<b>Cumulative Reserves carried forward</b>			<b>(167)</b>

The total underspend against budget was £9K. The balance of £167K has been retained as a surplus attributable to the constituent authorities in the general fund reserve.

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

Expenditure on staffing has outturned with an underspend of £64K. However the spend against staffing includes the effects of FRS 17. A reduction in payroll costs of £36K relates to the accounting requirements introduced by FRS 17, Pension Charges. Therefore prior to this the staffing budget would have been underspent by £28K. This is mainly due to staff vacancies.

Supplies and Services, Property and Transport costs were overspent by £20K. This relates mainly to additional IT costs. Third party payments includes £100k relating to the National Assessors Project funded from the Modernising Government Fund.

## **CENTRAL SCOTLAND VALUATION JOINT BOARD**

### **STATEMENT OF RESPONSIBILITIES**

#### **The Valuation Joint Board's responsibilities**

The Joint Board is required:-

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

#### **The Treasurer's responsibilities**

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

In preparing this statement of accounts, the Treasurer has:

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

The Treasurer has also:

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

#### **Statement by the Treasurer**

I confirm that the Statement of Accounts presents fairly the financial position of the board as at 31<sup>st</sup> March 2009 and its income and expenditure for the year ended 31<sup>st</sup> March 2009.

Muir S Wilson  
Treasurer  
12th June 2009



## CENTRAL SCOTLAND VALUATION JOINT BOARD

### ACCOUNTING POLICIES

The following policies have been adopted in compiling the Financial Statements for 2008/2009:-

#### 1. GENERAL

The financial statements are prepared under the historical cost convention, modified by the revaluation of certain fixed assets. The financial statements for the year ended 31<sup>st</sup> March 2009 have been prepared in accordance with the *Code of Practice on Local Authority Accounting in the United Kingdom – A Statement of Recommended Practice 2008* (the SORP).

At 31<sup>st</sup> March 2009, the Board's balance sheet reflects negative reserves of £2,519K. This reflects the inclusion of liabilities falling due in future years which, to the extent that they are not to be met from the Board's other sources of income, may only be met by future requisitions from the constituent authorities. This is because, under the terms of the Valuation Joint Boards (Scotland) Order 1995 requisitions from the constituent authorities are based on expenses incurred in the forthcoming financial year and not with reference to liabilities falling due in future years.

Requisitions for 2009-10, taking into account the amounts required to meet the Board's expenses falling due in that year, have already been determined and agreed. It has accordingly been considered appropriate to adopt the going concern basis for the preparation of these financial statements.

#### 2. REVENUE TRANSACTIONS

The revenue accounts are maintained on an accruals basis. That is, account has been taken of all known relevant income and expenditure due in respect of the financial year to 31 March 2009. Wherever possible actual figures have been used in preparing the accounts. Where actual figures were not obtainable the best available estimates have been used.

Debtor and Creditor balances represent sums due but unpaid at the 31 March 2009.

#### 3. FIXED ASSETS

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

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

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

#### 4. LEASING

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

#### **5. INTEREST**

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

#### **6. SUPPORT SERVICES**

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

<b>Council</b>	<b>Service</b>	<b>Charges 2008/09</b>
Clackmannanshire	Professional Services	
	Accountancy/Finance	£22k
	Human Resources	£19k
Falkirk	Clerking Services	£7k

#### **7. RESERVES**

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

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

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

#### **8. FINANCIAL INSTRUMENTS**

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

#### **9. ACCOUNTING FOR PENSION COSTS**

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

The defined benefits pension scheme's assets are included at market value and this is compared to the present value of the scheme liabilities using a projected unit method and discounted at a rate prescribed by CIPFA/ LASAAC. The increase in the present value of the schemes liabilities arising from the passage of time are

included within the net operating expenditure. An appropriation is made to/from the pension reserve so the amount to be met from Council contributions excludes amounts relating to FRS17 pension costs and returns.

## CENTRAL SCOTLAND VALUATION JOINT BOARD

### INCOME AND EXPENDITURE ACCOUNT

		<b>2007/08</b>	<b>2008/09</b>
	<b>Notes</b>	<b>£'000</b>	<b>£'000</b>
<b>Gross Expenditure</b>			
Continuing Operations	2	2,763	2,762
<b>Income</b>			
Continuing Operations	3	(87)	(109)
<b>Net Operating Expenditure</b>		<b>2,676</b>	<b>2,653</b>
Interest on Revenue Balances		(6)	(5)
Pension Interest Cost and Expected return on pension assets	4	(41)	57
<b>Net Operating Expenditure</b>		<b>2,629</b>	<b>2,705</b>
<b>Funded by Constituent Authorities</b>	5	<b>(2,571)</b>	<b>(2,632)</b>
<b>Deficit for the Year</b>		<b><u>58</u></b>	<b><u>73</u></b>

## CENTRAL SCOTLAND VALUATION JOINT BOARD

### STATEMENT OF MOVEMENT ON THE GENERAL FUND BALANCE

	2007/08 £'000	2008/09 £'000
Deficit for the year on the Income and Expenditure Account	58	73
Net Additional Amount required by statute and non-statutory proper practices to be debited or credited to the General Fund Balance for the year	(53)	(82)
Decrease in the General Fund Balance for the year	5	(9)
General Fund Balance brought forward	(163)	(158)
General Fund Balance carried forward	(158)	(167)

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

	2007/08 £'000	2008/09 £'000
<b>Amounts included in the Income and Expenditure Account but required by statute to be excluded when determining the Movement on the General Fund Balance for the year</b>		
Depreciation	(67)	(68)
Net Charges made for retirement benefits in accordance with FRS 17	(248)	(277)
<b>Amounts not included in the Income and Expenditure but required to be included by statute when determining the Movement on the General Fund Balance for the year</b>		
Capital Expenditure Charged in the year to the General Fund Balances	30	7
Employer's Contribution payable to the Falkirk Council Pension Fund and retirement benefits payable direct to pensioners.		
<b>Net Additional amount to be credited to the General Fund Balances for the year</b>	(53)	(82)

**CENTRAL SCOTLAND VALUATION JOINT BOARD**

**STATEMENT OF TOTAL RECOGNISED GAINS AND LOSSES**

	<b>2007/08</b> £'000	<b>2008/09</b> £'000
Deficit for the year	58	73
Actuarial (Gains)/Losses on the pension fund	(1,190)	1,624
	<u>(1,132)</u>	<u>1,697</u>

# CENTRAL SCOTLAND VALUATION JOINT BOARD

## BALANCE SHEET

		2007/08	2008/09
	Notes	£'000	£'000
<b>Assets</b>			
- Intangible	10	60	32
- Tangible	10	<u>71</u>	<u>38</u>
<b>TOTAL LONG TERM ASSETS</b>		<b><u>131</u></b>	<b><u>70</u></b>
<b>Current Assets</b>			
- Debtors	11	84	87
- Cash		<u>346</u>	<u>324</u>
		430	411
<b>Current Liabilities</b>			
- Creditors	12	<u>(272)</u>	<u>(244)</u>
<b>NET CURRENT ASSETS</b>		<b><u>158</u></b>	<b><u>167</u></b>
<b>Long Term Liabilities</b>			
- Liability related to defined benefit pension scheme	14	(1,111)	(2,756)
<b>NET (LIABILITIES)</b>		<b><u>(822)</u></b>	<b><u>(2,519)</u></b>
<b><u>RESERVES:-</u></b>			
- Capital Adjustment Account	13	131	70
- Pensions Reserve	14	(1,111)	(2,756)
- General Fund Balance	15	158	167
		<b><u>(822)</u></b>	<b><u>(2,519)</u></b>

**Muir S Wilson**  
**Treasurer**  
**12th June 2009**

## CENTRAL SCOTLAND VALUATION JOINT BOARD

### CASH FLOW STATEMENT

		2007/08	2008/09
	Notes	£'000	£'000
<b>Revenue Activities</b>			
<b><i>Cash Outflows</i></b>			
Cash paid to and on behalf of employees		1,887	1,959
Other operating cash payments		<u>740</u>	<u>802</u>
		<u>2,627</u>	<u>2,761</u>
<b><i>Cash Inflows</i></b>			
Contributions from constituent authorities		(2,571)	(2,632)
Cash received for goods and services		<u>(87)</u>	<u>(109)</u>
		<u>(2,658)</u>	<u>(2,741)</u>
<b>Revenue Activities Net Cash (Inflow)</b>	16	<u>(31)</u>	<u>20</u>
<b>Servicing of Finance</b>			
<b><i>Cash Inflows</i></b>			
Interest received		<u>(6)</u>	<u>(5)</u>
<b>Servicing of Finance Net Cash (Inflow)</b>		<u>(6)</u>	<u>(5)</u>
<b>Capital Activities</b>			
<b><u>Cash Outflows</u></b>			
Purchase of Fixed Assets		<u>30</u>	<u>7</u>
<b>Capital Activities Net Cash Outflow</b>		<u>30</u>	<u>0</u>
<b>Net Cash Outflow (Inflow) before Financing</b>		<u>(7)</u>	<u>22</u>
<b>(Increase) /Decrease in Cash</b>	17	<u>(7)</u>	<u>22</u>

## CENTRAL SCOTLAND VALUATION JOINT BOARD

### NOTES TO THE MAIN FINANCIAL STATEMENTS

#### 1 Financial Reporting Standard 17

The pension costs that are charged to the Joint Board's accounts comply with the Financial Reporting Standard 17. The requirement to recognise the net pensions liability in the balance sheet has reduced the reported net worth of the Valuation Joint Board by £2,756K.

2 Gross Expenditure	2007/08	2008/09
	£'000	£'000
- Staff Costs	1,948	1,923
- Property Costs	251	259
- Transport Costs	40	39
- Supplies & Services	313	308
- Third Party Payments	89	117
- Support Services	55	48
- Capital Financing Costs	<u>67</u>	<u>68</u>
<b>Continuing Operations</b>	<b>2,763</b>	<b>2,762</b>

Gross expenditure includes £100K (£75K 07/08) relating to a National Assessors portal project. This is offset by MGF funding included in Income. See Note 3.

3 Income	2007/08	2008/09
	£'000	£'000
- Sales of Valuation Roll	0	(1)
- Sales of Electoral Roll	(12)	(5)
- Other Income	<u>(75)</u>	<u>(103)</u>
	<b>(87)</b>	<b>(109)</b>

Other Income includes £100K MGF income (£75K 07/08) relating to a National Assessors Portal Project. Expenditure detailed in note 2.



## 4 Pension Costs

### Local Government Pension Scheme

The Valuation Joint Board participated in the Local Government Pension Scheme, the Local Government Pension Scheme is a funded scheme administered by Falkirk Council and provides defined benefits for employees. This means that the Board and the Scheme members pay contributions into the fund, calculated at a level that is intended to balance the pensions liabilities with investment assets.

Under the 2008 SORP the Valuation Joint Board has adopted the changes to FRS17, Retirement Benefits. As a result quoted securities held as assets in the defined benefit pension scheme are now valued at bid price rather than mid-market value. Current and prior year surplus have been unaffected by this change.

Although retirement benefits will not actually be payable until employees retire, the Board has a commitment to make the payments that need to be disclosed at the time that the employees earn their future entitlement. The cost of retirement benefits are recognised in the Net Cost of Services when employees earn them, rather than when the benefits are eventually paid as pensions. However, the charge we are required to make against Council Contributions is based on the cash payable in the year, so the real cost of retirement benefits is reversed out within the Statement of Movements on the General Fund Balances. The following transactions have been made in the income and expenditure account and Statement of General Fund Balance during the year:

	2007/08 £'000	2008/09 £'000
<i>Net Cost of Services</i>		
- Current Service Cost	289	220
- Past Service Cost	0	0
<i>Net Operating Expenditure</i>		
- Interest Cost	647	722
- Expected Return on Assets in the Scheme	<u>(688)</u>	<u>(665)</u>
<i>Net Charge to the Revenue and Expenditure Account</i>	248	277
<i>Statement of Movement on the General Fund Balance</i>		
- Reversal of net charges made for retirement benefits (248) in accordance with FRS 17.		(277)
Actual Amount Charged against approved budget for pensions in the year		
- Employers Contributions payable to the Scheme	<u>232</u>	<u>256</u>

In addition to the recognised gains and losses included in the Income and Expenditure Account, actuarial gains and losses of £(1,624)k, (£1190k March 2008) were included in the Statement of Total Recognised gains and losses. The cumulative amount of actuarial gains and losses included in the statement of Total Recognised gains and losses is £(641)k.

<b>5 Council Contributions</b>		<b>2007/08</b>	<b>2008/09</b>
		<b>£'000</b>	<b>£'000</b>
- Falkirk Council	49.2%	(1,267)	(1,297)
- Stirling Council	35.4%	(907)	(928)
- Clackmannanshire Council	15.4%	(397)	(407)
		<b><u>(2,571)</u></b>	<b><u>(2,632)</u></b>

## 6 Leases

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

	2007/08			2008/09		
<b>Operating Leases</b>	Annual Payment	Undischarged Liability		Annual Payment	Undischarged Liability	
	2007/08	2008/09	2009/10	2008/09	2009/10	2010/11
	£'000	£'000	£'000	£'000	£'000	£'000
Computer Hardware	4	0	0	0	0	0
<b>Financing Lease</b>						
Computer Hardware	5	14	0	14	0	0
Hardware	1	2	0	2	0	0
Installation	1	5	0	5	0	0
Maintenance						

## 7 Officers' Emoluments

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

Remuneration Band	<b>2007/08</b>	<b>2008/09</b>
	No of employees	No of employees

£50,000 - £59,999	0	2
£60,000 - £69,999	2	2
£70,000 - £79,999	0	0
£80,000 - £89,999	1	1

## 8 Disclosure of Audit Costs

In 2008/09 Central Scotland Joint Valuation Board incurred the following fees relating to external audit and inspection:

	2007/08 £'000	2008/09 £'000
Total Fees Payable	8	8

## 9 Local Government Act 1986 - Publicity Account

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

	2007/08 £'000	2008/09 £'000
The Board's spending on publicity was:-	9	7

## 10 Assets

	2007/08 £'000	2008/09 £'000
<b>Intangible Assets - Software</b>		
<b>Gross Valuation</b>		
Opening Balance as at 1 April	73	84
Additions	11	0
Disposals	0	0
Balance as at 31 March	<u>84</u>	<u>84</u>
<b>Amortisation</b>		
Opening Balance as at 1 April	0	24
Charge for the year	<u>24</u>	<u>28</u>
Balance as at 31 March	<u>24</u>	<u>52</u>
Net Book Value as at 31 March	<b><u>60</u></b>	<b><u>32</u></b>
<b>Fixed Assets – Computer Equipment</b>		
<b>Gross Valuation</b>		
Opening Balance as at 1 April	210	229
Additions	19	7
Disposals	0	0

	Balance as at 31 March	<u>229</u>	<u>236</u>
	<b>Depreciation</b>		
	Opening Balance as at 1 April	115	158
	Charge for the year	<u>43</u>	<u>40</u>
	Balance as at 31 March	<u>158</u>	<u>198</u>
	Net Book Value as at 31 March	<u>71</u>	<u>38</u>
<b>11</b>	<b>Debtors</b>	<b>2007/08</b>	<b>2008/09</b>
		<b>£'000</b>	<b>£'000</b>
	<b>Sundry Debtors</b>	<u>8</u>	<u>18</u>
	<b>Prepayments</b>	<b>2007/08</b>	<b>2008/09</b>
		<b>£'000</b>	<b>£'000</b>
	Property Rental and Service Charge	22	24
	Other Prepayments	<u>54</u>	<u>45</u>
		<u>76</u>	<u>69</u>
	<b>Debtors and Prepayments</b>	<b>84</b>	<b>87</b>
<b>12</b>	<b>Creditors</b>	<b>2007/08</b>	<b>2008/09</b>
		<b>£'000</b>	<b>£'000</b>
	Inland Revenue	35	36
	Falkirk Council (Superannuation)	25	29
	Sundry Creditors	4	18
	Other Accruals	<u>208</u>	<u>161</u>
		<u>272</u>	<u>244</u>
<b>13</b>	<b>Capital Adjustment Account</b>	<b>2007/08</b>	<b>2008/09</b>
		<b>£'000</b>	<b>£'000</b>
	<b>Balance as at 1<sup>st</sup> April</b>	168	131
	Transfer from Revenue Account of Capital		
	Financed from Current Revenue	<u>30</u>	<u>7</u>
		198	138
	Less Amortisation	<u>(67)</u>	<u>(68)</u>
	<b>Balance as at 31<sup>st</sup> March</b>	<u>131</u>	<u>70</u>

#### **14 Pension Assets and Liabilities**

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

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

As at 31<sup>st</sup> March 2009 in order to comply with FRS 17 the Board has the following overall assets and liabilities relating to the pension scheme now included in the balance sheet.

<b>Reconciliation of Present Value of Scheme Liabilities</b>		
	<b>2007/08 £'000</b>	<b>2008/09 £'000</b>
<b>Opening value of Scheme Liability</b>	11,917	10,569
Current Service Costs	289	220
Interest Costs	647	722
Contributions by scheme participants	81	81
Actuarial (gains) and losses	(2,141)	(890)
Benefits paid	(224)	(503)
Past Service Costs	0	0
Settlements	0	0
Curtailments	0	0
<b>Closing Value of Scheme Liability</b>	<b>10,569</b>	<b>10,199</b>

<b>Reconciliation of Fair Value of Scheme Assets</b>		
	<b>2007/08 £'000</b>	<b>2008/09 £'000</b>
<b>Opening Fair Value of Employer Assets</b>	<b>9,632</b>	<b>9,458</b>
Expected return on scheme assets	688	665
Actuarial (gains) and losses	(951)	(2,514)
Contributions by employer	232	256
Contributions by scheme participants	81	81
Benefits paid	(224)	(503)
Settlements	0	0
<b>Closing Fair Value of Employer Assets</b>	<b>9,458</b>	<b>7,443</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 in fixed interest investments are based on gross redemptions yields as at the Balance sheet date. Expected returns on Equity investments reflect long-term real rates of return experienced in the respective markets.

The actual return on scheme assets in the year was £(1,922) (2007/08 £(264)).

### **Scheme History**

	<b>31 March 2007 £000s</b>	<b>31 March 2008 £000s</b>	<b>31 March 2009 £000s</b>
Estimated liabilities in Local Government Pension Scheme	(11,917)	(10,569)	(10,199)
Estimated assets in Local Government Pension Scheme	9,632	9,458	7,443
<b>Net asset (liability)</b>	<b>(2,285)</b>	<b>(1,111)</b>	<b>(2,756)</b>

The liabilities show the underlying commitments that the Board has in the long run to pay retirement benefits. The total liability of £2.756m has a substantial impact on the net worth of the Board as recorded in the Balance Sheet, resulting in a negative overall balance of £2.526m.

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, as assessed by the scheme actuary.

The total contribution expected to be made to the Local Government pension scheme by the Board in the year to 31 March 2010 is £288k.

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

The principal assumptions used by the actuary have been:-

	<b>31 March 2008</b>	<b>31 March 2009</b>
<b>Long-Term Expected Rate of Return on Assets in the Scheme</b>		
Equity Investments	7.7%	7.0%
Bonds	5.7%	5.4%
Property	5.7%	4.9%
Cash	4.8%	4.0%
Mortality Assumptions		
<b>Longevity at 65 for current pensioners</b>		
Men	20.7 Years	20.7 Years
Women	23.8 Years	23.8 Years
<b>Longevity at 65 for future pensioners</b>		
Men	22.0 Years	22.0 Years

Women	25.0 Years	25.0 Years
Rate of increase in salaries	5.1%	4.6%
Rate of increase in pensions	3.6%	3.1%
Rate for discounting scheme liabilities ( based on 2.1% real)	6.9%	6.9%
Take-up of option to convert annual pension into retirement lump sum	25%	50%

Assets in the Falkirk Council Pensions Fund consist of the following categories by proportion of the total assets held by the Fund:

	31 March 2008	31 March 2009
Equity Investments	72%	67%
Bonds	14%	16%
Property	10%	9%
Cash	4%	8%
	<b>100%</b>	<b>100%</b>

### History of experience gains and losses

The actuarial gains identified as movements on the pension reserve in 2008/09 can be analysed into the following categories, measured as a percentage of assets or liabilities at 31 March 2009:

History of Experience gains and losses					
	2004/05 £'000	2005/06 £'000	2006/07 £'000	2007/08 £'000	2008/09 £'000
Difference between the expected and actual return on assets	3.02%	13.71%	(0.82)%	(10.05)%	(33.78)%
Experience gains and losses on Liabilities	(0.02)%	(1.93)%	0.02%	0.38%	(1.26)%

15	General Fund Balance	2007/08 £'000	2008/09 £'000
	Opening Balance at 1 April	163	158
	Net (Deficit)/surplus for Year	<u>(5)</u>	<u>9</u>

Closing Balance at 31 March	<u>158</u>	<u>167</u>
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<b>Reconciliation between Revenue Account</b>	<b>2007/08</b>	<b>2008/09</b>
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<b>Revenue Activities Net Cash Flow</b>	<b>£'000</b>	<b>£'000</b>
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(Increase) / Decrease in General Fund balance for year	5	(9)
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Less Creditors and Prepayments	(12)	31
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Less Servicing of Finance - Interest (Payments)	6	5
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Less Capital Financed from Current Revenue	(30)	(7)
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Revenue Activities Net Cash (Inflow)	<u>(31)</u>	<u>20</u>
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<b>17 Movement in Cash</b>	<b>2007/08</b>	<b>2008/09</b>
	<b>£'000</b>	<b>£'000</b>

Cash in hand and at bank - Decrease	<u>346</u>	324
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**18 Financial Instruments**

As at the 31st March 2009 the Valuation Joint Board has Debtors of £87K and Creditors of £244K. There is no provision for Bad Debts. The transactions entered into do not give rise to any market, liquidity or credit risk.



## **CENTRAL SCOTLAND VALUATION JOINT BOARD**

### **STATEMENT ON THE SYSTEM OF INTERNAL FINANCIAL CONTROL**

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

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

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

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

The Internal Audit function is provided by the Internal Audit section of Clackmannanshire Council as part of Finance Services. The section reports directly to myself, although also has free access to the Chief Executive, Monitoring Officer and Elected members of the Board as and when required. The Senior Auditor has not provided an assurance statement in respect of internal controls for the 2008-09 financial year, however I have obtained assurances from the Internal Audit section that no serious failure of controls have come to light during the 2008-09 financial year. The Internal Audit section operates in accordance with CIPFA's Code of Practice for Internal Audit in Local Government.

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

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

Having reviewed the above, it is my opinion that reasonable assurance can be placed upon the adequacy and effectiveness of the Valuation Joint Board's internal control system.

.....  
Muir S Wilson, B.A., FCCA  
Treasurer  
12th June 2009

## **AGENDA ITEM 2**

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

**Subject: DRAFT FINAL ACCOUNTS as at 31 MARCH 2009**  
**Meeting: CENTRAL SCOTLAND VALUATION JOINT BOARD**  
**Date: 12<sup>th</sup> June 2009**  
**Author: TREASURER**

#### **1. INTRODUCTION**

- 1.1 The purpose of this report is to present the draft final accounts to the Joint Board, which are now ready to be submitted for audit.
- 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 A summary of the main financial highlights of the year is incorporated in my report on pages 8, 9 and 10 of the draft accounts. This indicates an actual net surplus of £9K for the financial year 2008/09.
- 2.2 In order to comply with statutory requirements, and accounting codes of practice, the draft accounts have assumed the surplus will once again be retained.

#### **3. CONCLUSIONS**

- 3.1 The Valuation Joint Board has outturned a surplus of £9K which when added to previous surpluses results in a net surplus of £167K now being held.

#### **4. RECOMMENDATIONS**

- 4.1 The Joint Board is asked to note the draft financial position as at 31<sup>st</sup> March 2009.

.....  
Treasurer

### **LIST OF BACKGROUND PAPERS**

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

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

## **AGENDA ITEM 3**

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

**Subject: Gender Equality Scheme**  
**Meeting: Central Scotland Valuation Joint Board**  
**Date: 12<sup>th</sup> June, 2009**  
**Author: Peter Wildman, Assistant Assessor (West Division)**

#### **1.0 INTRODUCTION**

- 1.1 This report is to advise members of the Valuation Joint Board of the Annual Progress Report in respect of the Board's Gender Equality Scheme and seeks the Board's approval of the Annual Report.

#### **2.0 BACKGROUND**

- 2.1 The Sex Discrimination Act 1975 as amended by the Equality Act 2006 places both General and Specific Duties on public bodies including the Valuation Joint Board in respect of promoting gender equality and taking action to prevent acts of gender discrimination before they occur.
- 2.2 The Specific Duties required the Valuation Joint Board to prepare and publish a Gender Equality Scheme. The Joint Board's Scheme was published in June 2007. The Scheme is a timetabled and realistic plan, setting out our arrangements for meeting the General and Specific Duties in terms of gender equality.
- 2.3 The Specific Duties also require the Valuation Joint Board to report annually on the progress it has made towards meeting its obligations under the duties.

### **3.0 CURRENT POSITION**

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

### **4.0 RECOMMENDATION**

- 4.1 Members are asked to approve the proposed Gender Equality Scheme Annual Report.

.....  
**Peter Wildman**  
**Assistant Assessor (West Division)**  
**Date: 28<sup>th</sup> May 2009**

### **APPENDIX:**

- 1. Proposed Central Scotland Valuation Joint Board - Gender Equality Scheme Annual Report



**Central Scotland Valuation Joint Board  
Gender Equality Scheme**

**Annual Progress Report**

**June 2009**

# Gender Equality Scheme

## **Introduction**

The Gender Equality Duty builds on and extends our commitment to equal opportunities. The Gender Equality Scheme, along with its associated action plan, is part of the overall development of equal opportunities within the Central Scotland Valuation Joint Board area.

The promotion of opportunity and the elimination of discrimination, in relation to gender is a process to which I am personally committed. This has required changes to our operations in the past year and will require further actions in the years to come. This report details the progress made to date and highlights the way forward.

**Brian Byrne**  
**Assessor and Electoral Registration Officer**  
**Central Scotland Valuation Joint Board**

**June 2009**



## **The year to June 2009**

### **1. Making sure the Gender Equality Scheme works**

- Issues highlighted regularly at Management Team meetings
- Scheme published on the CSVJB website at <http://www.saa.gov.uk/resources/217527/GenderEqualityScheme.pdf>
- All recruitment panels are gender balanced

### **2. Identifying the relevant functions and policies**

- A process to review all VJB Policies to ensure that they do not contain any barriers to the promotion of gender equality is being established
- New policies are being impact assessed for gender

### **3. Employment**

- The following items are monitored for gender:
  - All retirements, resignations and redundancies as required
  - All applicants for new posts
  - All staff training
  - All applications for promotion
  - All grievance and disciplinary cases
- Gender pay gap is being monitored
- All staff who have left have received an exit interview
- Flexible working options being investigated
- Anti Harassment Policy introduced

### **Actions for year to June 2010**

- Through the Management Team the VJB will ensure that equalities' issues remain to the fore and that all staff remain committed to ensure that the delivery of services is not discriminatory and promotes equality.
- Training of staff will continue with accent on the early awareness of the Gender Equality Scheme in the induction procedures
- Review of VJB policies is to continue
- Customer satisfaction surveys to be reviewed to ensure any gender issues are identified
- Investigate possible audit and KPI measures to ensure compliance with the duty.
- Increase use of staff intranet to promote equality and provide more training opportunities
- Review the results of last year's monitoring
- Compare our gender balance with other Assessors' offices

## Results of Monitoring

### Applications for New Posts

Year	No of Posts Advertised	No of Applicants	No of Male Applicants	No of Female Applicants	No of Successful Candidates	No of Male Successful Candidates	No of Female Successful Candidates
2008	4	36	17	19	4	2	2
2009 (part)	1	5	3	2	1	1	0

### Retirals, Resignations and Redundancies

Year	No of Resignations, Retirals and Redundancies	No of Males	No of Females
2008	3	2	1
2009 (part)	2	0	2

### Staff Training

Year	Number of Courses	Number of Males on each Course	Number of Females on each Course
2008	9	11	20
2009 (part)	11	49	30

**CSVJB Permanent Staff by Gender**

Year	Total Number of Staff	Male Staff	Female Staff
2008	58	28	30
2009	58	30	28

## **AGENDA ITEM 4**

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

**Subject: Service Agreement with Forth Valley GIS**  
**Meeting: Central Scotland Valuation Joint Board**  
**Date: 12<sup>th</sup> June, 2009**  
**Author: Brian Byrne, Assessor**

#### **1.0 INTRODUCTION**

This report advises the Joint Board of an addendum to the Service Level Agreement (Number: A.5.2-01) between Central Scotland Valuation Joint Board and Forth Valley Geographic Information System (FVGIS) entered into on 16<sup>th</sup> and 18<sup>th</sup> July 2003. This agreement was previously 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). A further one year extension is now proposed to run until 30<sup>th</sup> June, 2010.

#### **2.0 THE ADDENDUM**

There is a need for the continued development of GIS facilities by Central Scotland Valuation Joint Board to complete existing projects and to co-ordinate with local Corporate Address Gazetteers, Council "UniForm" Planning and Building Control systems, and in particular to assist with new Electoral Registration duties. Forth Valley GIS and the Assessor have therefore agreed that in accordance with the proposal approved by Central Scotland Valuation Joint Board on 27<sup>th</sup> August 2001 the services provided by Forth Valley GIS should continue for a further period of one year. This extension allows for maximum of 40 days work over the period.

Only one year extension is sought on this occasion to allow the Valuation Joint Board agreement to come into synchronisation with the three Councils' requirements with FVGIS. This will allow the Board to have the opportunity to take part in any three Council framework agreement for GIS services in 2010.

### **3.0 COSTS**

In practice it is expected that the level of work over the next year will be at a similar level to each of the previous two years and has been budgeted for accordingly.

### **4.0 RECOMMENDATION**

The Central Scotland Valuation Joint Board note the report.

.....  
**Brian Byrne**

**Assessor**

**Date : 1<sup>st</sup> June, 2009**

### **APPENDICES**

- 1.0 Agreement between FVGIS and Central Scotland Valuation Joint Board dated 16<sup>th</sup> and 18<sup>th</sup> July, 2003.**
- 2.0 Addendum extending the Service Level Agreement until June 2007**
- 3.0 Addendum extending the Service Level Agreement until June 2009.**
- 4.0 Addendum extending the Service Level Agreement until June 2010.**

FVGIS REPORT  
BACKGROUND PAPER NO 1

APPENDIX 1

Number: A.5.2-01

AGREEMENT FOR THE SUPPLY OF SERVICES

Between

THE STIRLING COUNCIL, incorporated under the Local Government etc (Scotland) Act 1994 and having its headquarters at Viewforth, Stirling ("Stirling Council") (acting on behalf of itself, THE FALKIRK COUNCIL, incorporated under the Local Government etc (Scotland) Act 1994 and having its headquarters at Municipal Buildings, Falkirk ("Falkirk Council") and THE CLACKMANNANSHIRE COUNCIL, incorporated under the Local Government etc (Scotland) Act 1994 and having its headquarters at Greenfield, Alloa ("Clackmannanshire Council") operating jointly and severally, as FORTH VALLEY GEOGRAPHIC INFORMATION SERVICES ("FVGIS"))

and

The Central Scotland Valuation Joint Board, incorporated under the Local Government etc (Scotland) Act 1994 and having its registered office at Hillside House, Laurelhill, Stirling, ("Assessor for Central Scotland") (the "Customer")

WHEREAS:

- (a) Stirling Council, Falkirk Council and Clackmannanshire Council operate in terms of a joint working arrangement as FVGIS, under which Stirling Council is authorised to contract on behalf of itself, Falkirk Council and Clackmannanshire Council operating as FVGIS; and
- (b) The Customer requires FVGIS to provide the Services hereinafter specified and that on the terms of this Agreement.

NOW IT IS HEREBY AGREED AS FOLLOWS:

1. Definitions

Definitions used in this Agreement are specified in Clause 1 of the general terms and conditions which form Part 1 of the Schedule to this Agreement (the "General Terms and Conditions").

2. Schedule

Parts 1 (General Terms and Conditions), 2 (Agreed Form Addendum) and 3 (Services and Charges etc) of the Schedule are hereby incorporated herein and form an integral part of this Agreement.

3. Commencement and Duration

This Agreement shall commence on the Commencement Date notwithstanding the date or dates of execution hereof and shall continue in force until the Completion Date unless extended or terminated in accordance with the General Terms and Conditions (the "Term").

4. Supply of Services

During the Term and in accordance with the provisions of this Agreement, FVGIS shall provide to the Customer the Services specified in Part 3 of the Schedule and any Addendum from time to time in force.

IN WITNESS WHEREOF these presents consisting of this page and the Schedule annexed hereto are executed as follows:

Signed for and on behalf of FVGIS

at STIRLING

Authorised Signatory

Print Name: ELIZABETH MARY DUNCAN

Address: VIEWFORTH, STIRLING

Date: 18 July 2003

Signed for and on behalf of the Customer

at \_\_\_\_\_

Authorised Signatory

Print Name: ELIZABETH S. MASON

Address: MUNICIPAL BUILDINGS, FALKIRK

Date: 18 July 2003

Witness

Print Name: ANDREW CUNNINGHAM KERR

Address: VIEWFORTH, STIRLING

Date: \_\_\_\_\_

Witness

Print Name: DAVID TONGH

Address: MUNICIPAL BUILDINGS, FALKIRK

Date: 16 July 2003

This is the Schedule referred to in the foregoing Agreement Number A.5.2-01 for the Supply of Services between FVGIS and the Customer

Schedule  
Part I  
General Terms and Conditions

1. Definitions and Interpretation
- 1.1 Terms used in this Agreement shall have the meanings set out below unless the context otherwise requires.
- Addendum an addition to this Agreement in the form set out in Part 3 of the Schedule;
- Carry Over Days the number of days specified as the carry over days pertaining to each Resource Management Period in Part 3 of the Schedule;
- Change as defined in Clause 7.1;
- Changes the changes (including, where applicable, the rates) specified in Part 3 of the Schedule and any other sums payable by the Customer under this Agreement for the Services;
- Commencement Date the date specified as the commencement date in Part 3 of the Schedule;
- Completion Date the date specified as the completion date in Part 3 of the Schedule (if applicable);
- Confidential Information all information of a confidential nature disclosed (whether verbally or in writing) by either party to the other whether before or after the Commencement Date, including any information relating to each party's business, personnel, equipment, processes, operations, methodologies, processes, developments, know-how and business affairs;
- Duration as defined in Clause 7.2.2;
- Intellectual Property Rights any copyright, patent, trade mark or trade name, design rights, database rights, know-how or other similar right of whatever nature, registered or unregistered, present or future, together with any application for any of the foregoing and any records or extensions thereof registered in the world;
- Materials all software applications, reports, presentations, maps, spreadsheets, workshop agendas and proceedings, data files, training books, workbooks, handouts, manuals and all other documents (in whatever format) provided by FVGIS in connection with the delivery of the Services;
- Purpose the purpose specified in Part 3 of the Schedule;
- Relevant Invoicing Period the period specified as the relevant invoicing period in Part 3 of the Schedule;
- Resource Management Period the period specified as the resource management period in Part 3 of the Schedule;
- Schedule the schedule to this Agreement in three parts;
- Service Days the number of days specified as the service days in each Resource Management Period in Part 3 of the Schedule;
- Service Period the period specified as the service period in Part 3 of the Schedule;
- Services the services specified in Part 3 of the Schedule; and
- Total Service Days the number of days specified as the total service days in Part 3 of the Schedule.
- 1.2 In interpreting this Agreement
- 1.2.1 headings are for ease of reference only and shall not affect the construction of this Agreement; a reference to a Clause is to a clause of these General Terms and Conditions and a reference to a Part of a Schedule is to a part of the schedule to this Agreement and the Schedule forms part of and shall be construed as one with this Agreement;
- 1.2.2 the words "including" and "in particular" shall be construed as being by way of illustration or example only and shall not be construed as, nor shall they take effect as, limiting the generality of any preceding words; and
- 1.2.3 where reference is made to a statutory provision this includes any statutory provision which amends, amends, amends or replaces the same or which has been amended, amended, amended or replaced by the same and any order, regulation or other statutory or subordinate legislation made from time to time under it.

2. Services
- 2.1 FVGIS shall provide the Services to the Customer in accordance with the provisions of this Agreement and with reasonable skill, care and diligence.
- 2.2 FVGIS shall provide the Services to the Customer with appropriately qualified, experienced and trained personnel.
- 2.3 The Customer shall be deemed to have accepted the Services and/or the Materials for the

use may be) or any part thereof if it has not been to FVGIS a notice in writing stating otherwise within 14 days of delivery (or re-delivery, as the case may be) of the Services and/or the Materials (as the case may be) or any part thereof, providing that the Customer shall, in all circumstances, act reasonably and bona fide in making such a notice.

2.4 The Completion Date or any delivery date specified in Part 3 of the Schedule or otherwise agreed by the parties in accordance with this Agreement constitutes an obligation on FVGIS to use reasonable endeavours to meet such delivery date or Completion Date. Where FVGIS takes any remedial action in respect of the Services and/or the Materials pursuant to a notice issued by the Customer under Clause 2.3 above and such remedial action results in any failure to meet such delivery date or Completion Date, FVGIS shall be entitled to a reasonable extension thereof without incurring any liability for such failure.

3. Charges and Payment

- 3.1 The Customer shall pay the Charges to FVGIS which are invoiced to the Customer by FVGIS from time to time in accordance with Clause 3.4.
- 3.2 The Customer shall pay all travel and subsistence costs and expenses reasonably incurred by FVGIS employees, agents and sub-contractors in the provision of the Services.
- 3.3 Unless otherwise stated in writing, all quotations and charges (including the Charges) shall be exclusive of VAT, which shall be payable in addition by the Customer at the rate and in the manner being prescribed by law from time to time. For the avoidance of doubt any duty rate specified in the Charges is the rate payable by the Customer for FVGIS providing any part of the Services for seven (7) hours and shall apply, or continue to apply, pro rata to any period FVGIS provides any part of the Services for less than, or in excess of, seven (7) hours in any day.
- 3.4 FVGIS will invoice the Customer for the Charges for each Relevant Invoicing Period in arrears and the Customer shall pay in full the amount shown on the invoice within twenty eight (28) days of the invoice date unless otherwise specified in Part 3 of the Schedule.
- 3.5 If the Customer fails to make payment of an invoice in accordance with Clause 3.4, FVGIS reserves the right to:
- 3.5.1 suspend provision of all or any of the Services and the Materials until such payment has been made in full; and
- 3.5.2 charge interest at the rate of 4 per cent per annum above the base rate from (a) the date of breach; and (b) calculated on a daily basis on all outstanding amounts from the date that the actual date of payment, whether before or after judgment provided that this interest shall not apply where the Customer has, in FVGIS' sole opinion, bona fide disputed the invoice.
- 3.6 Payment shall be made in (i) Sterling in such manner as FVGIS shall require from time to time. All payments made by the Customer under this Agreement shall be made without any deduction, set-off, retention, withholding or counterclaim of any kind, except as is the extent required by law.
- 3.7 FVGIS reserves the right, by giving notice to the Customer at any time, to increase the Charges to reflect any delay and/or increased costs incurred by FVGIS as a result of the Customer's failure (including failure or delay by the Customer to give FVGIS adequate and accurate information or adequate access, assistance or information) to comply with this Agreement.
- 3.8 Without prejudice to Clause 3.7, if the Term exceeds or is likely to exceed one year, FVGIS shall be entitled to review the Charges once in any year prior to each anniversary of the Commencement Date (or as soon as reasonably practicable thereafter), such review taking into account such factors as FVGIS shall consider appropriate and relevant, including factors such as the Retail Prices Index (RPI). FVGIS shall give the Customer not less than one month's written notice of the variation to the Charges following such review and the Customer shall not unreasonably withhold or delay its agreement to such variation. Such variation to the Charges shall take effect from the relevant anniversary of the Commencement Date (or such later date as is specified in such notice).

4. The Customer's Obligations

- 4.1 The Customer shall:
- 4.1.1 use the Materials only for the Purpose;
- 4.1.2 provide all reasonable assistance required by FVGIS to enable FVGIS to provide the Services, including providing all such equipment, appropriately qualified, experienced and trained personnel, information, data, manuals, and such means to produce, working space, normal office amenities and systems at such times as may be required by FVGIS; and



4.1.3	provide all licenses of third party software (including, where necessary for the provision of the Services, the right for FVOIS to use such software) at no cost to FVOIS.	62	Any dispute which arises under or in connection with this Agreement shall be referred to the Head of FVOIS and a senior Customer representative of equivalent position in the first instance who shall use all reasonable endeavours to resolve the dispute.
4.2.1	During the Term, the Customer agrees to engage FVOIS to provide the Services for the Total Service Days. Subject to the following provisions of this Clause 4.2, during each Resource Management Period the Customer shall engage FVOIS for the Service Days for that Resource Management Period. For the avoidance of doubt, in each Resource Management Period FVOIS shall not be obliged to provide the Services for a number of days exceeding the Service Days for that Resource Management Period.	63	If the dispute cannot be resolved in accordance with Clause 62, the parties may, by agreement, submit the dispute to arbitration before an arbitrator selected and agreed upon by the parties and failing such agreement, by the President or the Vice-President for the time being of the Law Society of Scotland and such arbitration shall be conducted in accordance with the arbitration rules of the Law Society of Scotland current at the date of appointment of the arbitrator. The provisions of this Clause 63 shall be without prejudice to the rights of either party to bring proceedings in any competent court of law (subject to Clause 16.10).
4.2.2	If in any Resource Management Period the Customer fails to engage FVOIS to provide the Services for the Service Days for that Resource Management Period, the Customer shall be entitled to carry over into the next Resource Management Period, the number of said Service Days for which the Customer has failed to engage FVOIS in that Resource Management Period, up to the maximum of the Carry Over Days pertaining to that Resource Management Period and FVOIS shall provide the Services in the next Resource Management Period for the number of days carried over in accordance with this Clause 4.2.2. If such a carry over occurs, the Service Days for the next Resource Management Period shall be determined by the number of Service Days carried over in accordance with this Clause 4.2.2. For the avoidance of doubt the Customer shall only be entitled to carry over the Carry Over Days pertaining to a Resource Management Period to the Resource Management Period immediately following and so on.	7.	Change
4.2.3	Notwithstanding Clause 4.2.2, during each Service Period, the Customer may request, and subject to FVOIS' resources being available and at the discretion of FVOIS, FVOIS may agree to allow, that some or all of the Service Days from one Resource Management Period are carried over into any other Resource Management Period in the same Service Period. If so agreed in accordance with this Agreement, the Service Days for the relevant Resource Management Periods shall be adjusted by the number of Service Days carried over in accordance with this Clause 4.2.3.	7.1	Either party may request in writing a change to the timing, nature or extent of the Services ("Change") but the other party shall not be obliged to accept (in the case of the Customer) or provide or implement (in the case of FVOIS) the same. Any Change which is agreed in writing and signed by duly authorised representatives of each of the parties shall be subject to the provisions of this Agreement.
4.2.4	If, at the end of each Service Period during the Term, the Customer has failed to engage FVOIS on all or any of the Service Days in any Resource Management Period during the relevant Service Period ("Unused Days"), the Customer hereby agrees that FVOIS shall be entitled to invoice and the Customer shall be obliged to pay fifty per cent (50%) of the Charges in respect of the Services for the Unused Days for that Service Period, notwithstanding that such Services have not been delivered, and the Customer shall pay such invoice in accordance with Clause 7.4. The Customer acknowledges and agrees that this Clause 4.2.4 is necessary in the circumstances and reflects the requirement of FVOIS to organise and prioritise the resources available to it and that it represents a realistic estimate of the loss and/or damage which FVOIS would suffer or bear by reason of the failure by the Customer to engage FVOIS to provide the Total Service Days. For the avoidance of doubt if FVOIS exercises its right under this Clause 4.2.4, to invoice the Customer for the Charges in respect of any Unused Days, FVOIS shall not be obliged to provide the Services for such Unused Days.	7.2	The parties agree that any request for Change by the Customer shall be considered in accordance with the following procedure: 7.2.1 The Customer shall submit from the FVOIS Contract Manager FVOIS' standard change request form and shall submit the completed change request form to FVOIS; 7.2.2 FVOIS will evaluate the change request form within a reasonable period of receipt and will notify the Customer in writing of the expected effect on the Services, the likely timetable for implementation, any expected benefits in the Charges and of any other matter which FVOIS considers relevant to the Change ("Evaluation"); 7.2.3 the Customer shall, within 14 days of receipt of the Evaluation, notify FVOIS in writing of its intention to proceed with or abandon the Change. If the Customer elects to proceed with the Change, FVOIS and the Customer will continue to write the changes to the Services and to this Agreement as a result of the Change by completing and executing an Addendum; and 7.2.4 FVOIS shall be entitled to invoice, and the Customer hereby agrees to pay, a reasonable proportion of the costs and expenses reasonably incurred by FVOIS in preparing the Evaluation.
4.3	The Customer shall comply (and shall ensure that all employees provided by it to FVOIS shall comply with all applicable laws and legal requirements, including health and safety legislation and regulations) and shall notify FVOIS' employees, agents and sub-contractors attending its premises of all applicable health and safety procedures.	7.3	The parties agree that any request for Change by FVOIS shall be considered in accordance with the following procedure: 7.3.1 FVOIS shall submit details of the Change to the Customer in writing; 7.3.2 the Customer will consider FVOIS' proposal for Change and shall notify FVOIS in writing of its acceptance of the Change or the Customer's counter proposal within a reasonable period of receipt of such details; 7.3.3 If the Customer issues a counter proposal under Clause 7.3.2, the parties shall seek to agree the Change as soon as reasonably practicable thereafter; and 7.3.4 If FVOIS elects to proceed with the Change, FVOIS and the Customer will continue to write the changes to the Services and to this Agreement as a result of the Change by completing and executing an Addendum.
4.4	The Customer shall not, and shall ensure that its employees, sub-contractors and agents shall not:	7.4	Each Addendum completed and executed by the parties in accordance with this Agreement will supersede (and, to the extent of any conflict, take precedence over) Part 3 of the Schedule and any previous Addenda (unless otherwise agreed by the parties in accordance with this Agreement).
4.4.1	in attempting to secure the execution or obtaining of this Agreement, offer, give, accept or give any kind of inducement or reward to any employee, sub-contractor or agent of FVOIS;	7.5	Notwithstanding any provision of this Agreement, neither party shall be obliged to do anything which is unlawful or illegal.
4.4.2	show favour or disfavour to any person in relation to this Agreement;	8.	Intellectual Property
4.5	The Customer declares that neither it nor any of its employees, sub-contractors or agents has committed or given and shall not, and shall ensure that its employees, sub-contractors and agents shall not commit or give, any offences under the Prevention of Corruption Acts 1918 to 1919, or any law or statute for which it is an offence under Section 61 of the Local Government (Scotland) Act 1975 (respectively).	8.1	The Customer acknowledges and agrees that all Intellectual Property Rights in and to the Materials are and shall be owned by FVOIS and FVOIS hereby grants to the Customer a non-exclusive, royalty-free, non-transferable, perpetual licence to use the Materials for the Purpose. The Customer shall not, and shall ensure that none of its employees, sub-contractors or agents shall copy or otherwise reproduce (save to the extent and for the purposes permitted by law) or in any other way use any part of the Materials whether electronically or otherwise without the prior written consent of FVOIS.
5.	Contract Managers	9.	Confidentiality
	Each party shall appoint and publish a Contract Manager during the Term. The FVOIS Contract Manager and the Customer Contract Manager (or its deputy if the respective Contract Manager is unavailable) shall hold regular review meetings (which shall take place at least once in every month from the Commencement Date unless otherwise specified in Part 3 of the Schedule or otherwise agreed by the parties in accordance with this Agreement) and at any time reasonably requested by either party during the Term.	9.1	FVOIS and the Customer will each ensure that their respective employees, sub-contractors and agents shall ensure that they shall not, and will ensure that their respective employees, sub-contractors and agents shall not, in any case for any reason (save as may be necessary for proper performance of the Services) disclose or permit the disclosure of Confidential Information to be disclosed.
6.	Completion and Disputes		
6.1	Any completion by the Customer which arises under or in connection with this Agreement, shall be notified in writing to the FVOIS Contract Manager.		

- |     |   |       |  |        |   |        |  |        |   |        |  |        |   |        |  |        |   |      |  |      |  |
|-----|---|-------|--|--------|---|--------|--|--------|---|--------|--|--------|---|--------|--|--------|---|------|--|------|--|
| 9.2 | Clause 8.1 shall not prevent the disclosure or use by either party of any Confidential Information while: | 9.2.1 | It is necessary to the public domain or otherwise than by breach of this Agreement;  | 9.2.2  | Either party receives from an independent third party having the right to disclose the same;  | 9.2.3  | Either party can show (in the reasonable satisfaction of the other) that it is permitted by laws applicable in its field or (where prior to the date of receipt from the other party); or  | 9.2.4  | One party is required by law to disclose to any court or other competent authority, provided that the other party is provided with reasonable prior notice of the same so that it shall have the opportunity to make any representations to such court or other competent authority.  |        |  |        |   |        |  |        |   |      |  |      |  |
| 10. | Liability   | 10.1  | Without prejudice to Clause 2, the Services and/or Materials are provided solely to assist the Customer to fulfil the Purpose and the Customer agrees with and acknowledges to FVOIS that it shall not put the Services and/or Materials to any other use or use the Services and/or Materials for any other purpose whatsoever. The Customer agrees that it is the Customer's responsibility to ensure that any Services and/or Materials provided are suitable for the Purpose.  | 10.2   | Subject to Clauses 10.3 and 10.4, except in respect of any obligations under Clause 3 and Clause 4.2 in respect of which no limit of liability applies, in respect of any claim by one party against the other under or in connection with this Agreement, in no event shall the aggregate liability of either party to the other under this Agreement for any liability or claim of whatever kind (whether documented or otherwise) exceed the aggregate Charges involved in and paid by the Customer in the twelve (12) month period immediately prior to the date on which this claim and circumstances giving rise to or for (such as) (a) in the event of a punctured or remaining breach, in the twelve (12) month period immediately prior to the date of first occurrence of the punctured or remaining breach; or, (b) in the case of claims arising in the first twelve (12) months of this Agreement, the aggregate Charges involved in and paid by the Customer in such twelve (12) month period. | 10.3   | Notwithstanding Clause 10.2, in respect of any claim by the Customer under or in connection with this Agreement, FVOIS shall have no liability whatsoever for any loss or damage of whatever kind:   | 10.3.1 | For any consequential or indirect loss or damage;   | 10.3.2 | For loss of profits, business, revenue, goodwill and/or anticipated savings; | 10.3.3 | In respect of any delay in or non-performance (either in whole or in part) of the Services or of any obligations under this Agreement where such delay, non-performance or breach of obligation is caused by any act, omission, fault or delay of the Customer or its employees, subcontractors or agents;  | 10.3.4 | In the event that any claim is directly or indirectly caused or affected by any disaster, fire, flood or epidemic act of the Customer or any employee, subcontractor or agent of the Customer or | 10.3.5 | Which may arise out of or in connection with the transmission of any form of virus, worm, Trojan horse, or other file, code, programmes or other software defect or any which may or will corrupt, modify, damage or delete any data files or other computer programs used by the Customer, any employee, subcontractor or agent. | 10.4 | Nothing in this Agreement shall exclude or limit the liability of either party for death or personal injury resulting from its own negligence. | 10.5 | The Customer agrees to indemnify FVOIS on demand against any claims, actions, demands or proceedings brought against FVOIS by third parties or bodies, including damages, costs, charges and expenses suffered or incurred by FVOIS which may result from the Customer's misuse of the Services and/or Materials in the Customer's breach of this Agreement. |
| 11. | Warranty  |       | Each of the parties warrants and undertakes to the other that it has the full right, power and authority to enter into this Agreement.   |        |   |        |  |        |   |        |  |        |   |        |  |        |   |      |  |      |  |
| 12. | Data Protection   | 12.1  | Words and phrases which are defined in the Data Protection Act 1998 ("DPA") and used in this Clause 12 shall have the same meaning in this Clause 12.  | 12.2   | The parties shall each comply with their obligations under the DPA in relation to the processing of Personal Data by each of them in connection with the Services.  | 12.3   | In relation to the processing by FVOIS of Personal Data held by the Customer in the course of the performance of the Services, the Customer shall at all times maintain the role of Data Controller of such Personal Data and FVOIS shall maintain the role of Data Processor of such Personal Data.   | 12.4   | FVOIS shall use reasonable endeavours to ensure that appropriate technical and  |        |  |        |   |        |  |        |   |      |  |      |  |
| 13. | Termination   | 13.1  | Either party may terminate this Agreement forthwith upon giving written notice to the other if:  | 13.1.1 | The other commits a material breach of any term of this Agreement (including, in the case of the Customer, any failure to pay any sums due under this Agreement) and, in the case of any breach capable of being remedied shall have failed to remedy the breach within thirty (30) days after receipt of a request in writing from the other party to do so; or  | 13.1.2 | Either party becomes bankrupt or insolvent or has a receiver or administrator appointed over it or over any part of its undertaking or assets or shall pass a resolution for winding up (otherwise than for the purposes of a bona fide scheme of arrangement or reconstruction) or a court of competent jurisdiction shall make an order to that effect or if any party shall enter into any voluntary arrangement with its creditors or shall become subject to an administration order or shall cease to carry on business. | 13.2   | FVOIS may terminate this Agreement forthwith:   | 13.2.1 | In the event of a breach of Clause 4.4 or 4.5; or                            | 13.2.2 | Upon a Change of Control of the Customer, and for this purpose "Change of Control" means a substantial change of ownership of the Customer such that any person, entity or company, directly or indirectly or in concert with any other person, becomes the owner of 50% or more of the equity share capital of that company and/or acquires control of 50% or more of the voting rights of the Customer. | 13.3   | Either party may terminate this Agreement in the manner and circumstances referred to in Clause 15.2.  |        |   |      |  |      |  |
| 14. | Consequences of Expiry or Termination   | 14.1  | Following expiry or termination of this Agreement for any reason:  | 14.1.1 | Each party will on request by the other return or supply to the other all documents, files and other material in its possession containing any Confidential Information of the other, except, in the case of FVOIS, for Confidential Information recorded or comprised in the Materials, which FVOIS shall be obliged to return subject to Clause 5; and  | 14.1.2 | The Customer shall pay to FVOIS all amounts of Charges and Interest in the date of expiry or termination (applicable, if necessary, for any lesser period than that for which an invoice would be rendered in accordance with the provisions of this Agreement).   | 14.2   | Expiry or termination of this Agreement for whatever reason shall not affect the accrued rights of the parties arising out of this Agreement as at the date of expiry or termination and, in particular, the right to recover damages from the other, and the right of FVOIS to recover any Charges due from the Customer nor shall expiry or termination affect the obligations in force of any provision contained within this Agreement which is expressly or by implication intended to survive in force on or after such expiry or termination including Clauses 2, 8, 10, 12 and 16 and this Clause 14 which shall survive termination and/or expiry of this Agreement and shall remain in full force and effect. |        |  |        |   |        |  |        |   |      |  |      |  |
| 15. | Force Majeure   | 15.1  | Neither party shall be liable to the other for any total or partial failure, interruption or delay in performance of its respective duties or obligations under this Agreement (excepting obligations to pay money) resulting from causes constituting Force Majeure. For the purposes of this Agreement, "Force Majeure" shall be deemed to be any cause arising from or attributable to acts, events or conditions beyond the reasonable control of the party claiming Force Majeure, including natural, abnormal or biological occurrences (such as the source or virus of the contamination) is a result of actions of the party claiming Force Majeure), war, acts of war, civil war, armed conflict or terrorism, pressure waves caused by direct lightning or reported events, acts of governmental departments, Acts of God, flood, fire, explosion or earthquake, riot, lock-out, industrial disputes, or the injury, sickness or death of any person employed or engaged to deliver the Services who cannot reasonably be replaced or substituted. | 15.2   | If a Force Majeure situation arises, the party whose performance is most immediately affected shall promptly give notice to the other and in any event no later than two (2) days after becoming aware of the Force Majeure situation arising, and shall be deemed performance of its obligations under this Agreement (except in the case of obligations to pay money, which shall not) under any circumstances, be subject to Force Majeure if it is, so as the Force Majeure prevents such performance. In the event that a Force Majeure situation continues for a period of three months or more, then either party may terminate this Agreement by giving twenty eight (28) days' notice in writing to the other party.   |        |  |        |   |        |  |        |   |        |  |        |   |      |  |      |  |
| 16. | Miscellaneous   | 16.1  | Entire Agreement This Agreement, constitutes the entire agreement between the parties  |        |   |        |  |        |   |        |  |        |   |        |  |        |   |      |  |      |  |

with respect to the subject matter contained in this Agreement to the exclusive (unless otherwise expressly agreed in writing) of any other forum of business or law and jurisdiction, including any stated or referred to in the Customer's order or any that the Customer may put forward at any time. Subject to the provisions of Clause 7.4, in the event of any conflict between the first four paragraphs of this Agreement, any Addenda completed and executed by the parties in terms of this Agreement, Part 3 of the Schedule and the Charter of the General Terms and Conditions in Part 1 of the Schedule, the order of precedence shall be the order in which those parts are referred to in this clause. This Agreement supersedes and replaces any prior written or oral agreements, representations (including brochures or leaflets) and undertakings between the parties. For the avoidance of doubt, the parties do not intend any term of this Agreement to be superseded by any third party.

16.2 **Warranty Exclusion** Each party acknowledges that in entering into this Agreement it does not do so on the basis of, and does not rely on, any representation, warranty or other provision except as expressly provided herein and all conditions, warranties or other terms implied by statute or common law are hereby excluded to the fullest extent permitted by law.

16.3 **Assignment** The Designer shall not assign or transfer any of its obligations under this Agreement without the prior written consent of FVGIS. FVGIS shall be entitled to assign the benefits and obligations of this Agreement to any statutory successor.

16.4 **No Assignment** This Agreement constitutes an agreement for services and nothing contained in this Agreement shall constitute a partnership, joint venture, employment or agency between the parties herein and neither party shall hold itself out as such or

employee of the other party in connection with this Agreement.

16.5 **Waiver** Any failure or delay by FVGIS to enforce any of its rights shall not be construed as a waiver of such rights. Any such waiver of rights by FVGIS in relation to the Customer's breach of any of its obligations under this Agreement shall be in writing and shall not be construed as a waiver of such rights in relation to any other breach.

16.6 **Severance** Notwithstanding that any provision of this Agreement may prove to be illegal, or unenforceable in whole or in part, the other provisions of this Agreement and the remainder of the provision in question shall continue in full force and effect.

16.7 **Validation** No variation to this Agreement shall be binding upon the parties unless made by a written instrument signed by a duly authorised representative of each of the parties.

16.8 **Non-Solicitation** Each of the parties hereby agrees that during the term of this Agreement and for a period of six months following its termination, it shall not directly solicit any employee of the other involved in the provision of the Services without the prior written consent of the party whose employee is being considered for employment.

16.9 **Notice** Any notice required to be given hereunder shall be in writing and shall be sent by pre-paid recorded delivery post to the address of the addressee specified in this Agreement or to any notified change thereof.

16.10 **Governing Law** This Agreement shall be construed in accordance with and governed in all respects by the law of Scotland and the parties hereby procure the exclusive jurisdiction of the Scottish courts.

Schedule

Part 2

Agreed Form Addendum

Addendum

Between

THE STIRLING COUNCIL, incorporated under the Local Government etc (Scotland) Act 1994 and having its headquarters at Viewforth, Stirling ("Stirling Council") (acting on behalf of itself, THE FALKIRK COUNCIL, incorporated under the Local Government etc (Scotland) Act 1994 and having its headquarters at Municipal Buildings, Falkirk ("Falkirk Council") and THE CLACKMANNANSHIRE COUNCIL, incorporated under the Local Government etc (Scotland) Act 1994 and having its headquarters at Greenfield, Alloa ("Clackmannanshire Council") operating jointly and severally as FORTH VALLEY GEOGRAPHIC INFORMATION SERVICES ("FVGIS") and CENTRAL SCOTLAND VALUATION JOINT BOARD (the "Customer")

WHEREAS:

An agreement with the abovenoted number was entered into on 1<sup>st</sup> July, 2003 between FVGIS and the Customer for the provision of services by FVGIS to the Customer ("Agreement"). The parties hereby agree that the Agreement shall be amended as follows:

## Schedule

## Part 3

## Services and Charges

Services:	Intranet GIS Support & Development, Desktop GIS Support & Development, User Training, Bureau and Related Support Services, GIS Data Management, Business and Technical Consultancy		
Purpose:	Provision of Corporate GIS Services to and for Central Scotland Valuation Joint Board		
Commencement Date	:	1 July 2003	
Completion Date	:	30 June 2005	
Total Service Days	:	100	
FVGIS Contract Manager	:	Richard Teed	
Customer Contract Manager	:	Colin Campbell	
Frequency of Contract Manager Meetings	:	Quarterly	
Charges	:	Manager: £500 per day Analyst: £450 per day Support Officer: £400 per day. The Customer shall pay all travel and subsistence costs and expenses reasonably incurred by FVGIS' employees, agents and sub-contractors in the provision of the Services.	
Relevant Invoicing Period	:	Quarterly	

Service Period (Year 1) (1 July 2003 – 30 June 2004)				
	Resource Management Period 1 (1 July – 30 Sept. 2003)	Resource Management Period 2 (1 Oct. – 31 Dec. 2003)	Resource Management Period 3 (1 Jan. – 31 Mar. 2004)	Resource Management Period 4 (1 Apr. – 30 June 2004)
Service Days	12	13	12	13
Carry Over Days	6	7	6	

Service Period (Year 2) (1 July 2004 – 30 June 2005)				
	Resource Management Period 1 (1 July – 30 Sept. 2004)	Resource Management Period 2 (1 Oct. – 31 Dec. 2004)	Resource Management Period 3 (1 Jan. – 31 Mar. 2005)	Resource Management Period 4 (1 Apr. – 30 June 2005)
Service Days	12	13	12	13
Carry Over Days	6	7	6	

IN WITNESS WHEREOF these presents are executed as follows:

Signed for and on behalf of FVGIS

Signed for and on behalf of the Customer

\_\_\_\_\_  
Authorised Signatory\_\_\_\_\_  
Authorised Signatory



FVGIS REPORT  
BACKGROUND PAPER NO 2

APPENDIX 2

Number: A.5.2-01

Addendum

Between

THE STIRLING COUNCIL, incorporated under the Local Government etc (Scotland) Act 1994 and having its headquarters at Viewforth, Stirling ("Stirling Council") (acting on behalf of itself, THE FALKIRK COUNCIL, incorporated under the Local Government etc (Scotland) Act 1994 and having its headquarters at Municipal Buildings, Falkirk ("Falkirk Council") and THE CLACKMANNANSHIRE COUNCIL, incorporated under the Local Government etc (Scotland) Act 1994 and having its headquarters at Greenfield, Alloa ("Clackmannanshire Council") operating jointly and severally as FORTH VALLEY GEOGRAPHIC INFORMATION SERVICES ("FVGIS"))

and

The Central Scotland Valuation Joint Board, incorporated under the Local Government etc (Scotland) Act 1994 and having its registered office at Hillside House, Laurelhill, Stirling, ("Assessor for Central Scotland") (the "Customer")

WHEREAS:

An agreement with the above noted number was entered into on 16 July 2003 and 18 July 2003 between FVGIS and the Customer for the provision of services by FVGIS to the Customer ("Agreement"). The parties hereby agree that the Agreement shall be amended as follows:

Services: [Specify the Services in detail]

Purpose:

Commencement Date

Completion Date

Total Service Days

FVGIS Contract Manager

Customer Contract Manager

Frequency of Contract Manager Meetings

Charges

Relevant Invoicing Period

30 June 2007

180 (for the avoidance of doubt this includes the 100 days for Year 1 and Year 2 of this contract)

Gary Sample

Service Period (Year 3)  
(1 July 2005 - 30 June 2006)

	Resource Management Period 1 (1 July - 30 Sept. 2005)	Resource Management Period 2 (1 Oct. - 31 Dec. 2005)	Resource Management Period 3 (1 Jan. - 31 Mar. 2006)	Resource Management Period 4 (1 Apr. - 30 June 2006)
Service Days	10	10	10	10
Carry Over Days	5	5	5	5

Service Period (Year 4) (1 July 2006 – 30 June 2007)				
	Resource Management Period 1 (1 July – 30 Sept. 2006)	Resource Management Period 2 (1 Oct. – 31 Dec. 2006)	Resource Management Period 3 (1 Jan. – 31 Mar. 2007)	Resource Management Period 4 (1 Apr. – 30 June 2007)
Service Days	10	10	10	10
Carry Over Days	5	5	5	

IN WITNESS WHEREOF these presents consisting of this and the preceding page of the Addendum to Agreement Number A.5.2-01

Signed for and on behalf of FVGIS  
at STIRLING

Authorised Signatory

Print Name: PIETER J. BROADFOOT  
Address: VIEWFORTH, STIRLING  
Date: 2/6/05

Witness

Print Name: ANDREW C. KEAR  
Address: VIEWFORTH, STIRLING

Signed for and on behalf of the Customer  
at STIRLING

Authorised Signatory

Print Name: K.D. SCOTT  
Address: HILLSIDE HOUSE, STIRLING  
Date: 23 MAY 2005

Witness

Print Name: GRAHAM LIVINGSTONE  
Address: 23 MAY 2005



## Addendum

### Between

THE STIRLING COUNCIL, incorporated under the Local Government etc (Scotland) Act 1994 and having its headquarters at Viewforth, Stirling ("Stirling Council") (acting on behalf of itself, THE FALKIRK COUNCIL, incorporated under the Local Government etc (Scotland) Act 1994 and having its headquarters at Municipal Buildings, Falkirk ("Falkirk Council") and THE CLACKMANNANSHIRE COUNCIL, incorporated under the Local Government etc (Scotland) Act 1994 and having its headquarters at Greenfield, Alloa ("Clackmannanshire Council") operating jointly and severally as FORTH VALLEY GEOGRAPHIC INFORMATION SERVICES ("FVGIS"))

and  
The Central Scotland Valuation Joint Board, incorporated under the Local Government etc (Scotland) Act 1994 and having its registered office at Hillside House, Laurelhill, Stirling, ("Assessor for Central Scotland") (the "**Customer**")

### WHEREAS:

An agreement with the above noted number was entered into on 16 July 2003 and 18 July 2003 between FVGIS and the Customer for the provision of services by FVGIS to the Customer ("Agreement"). The parties hereby agree that the Agreement shall be amended as follows:

**Services:** *[Specify the Services in detail]*

### Purpose:

Commencement Date	:	
Completion Date	:	30 June 2009
Total Service Days	:	260 (for the avoidance of doubt this includes the 180 days for Year 1 Year 2, Year 3 and year 4 of this contract)
FVGIS Contract Manager	:	
Customer Contract Manager	:	
Frequency of Contract Manager Meetings	:	
Charges		GIS Technician £375 per day GIS Support Officer £450 per day GIS Analyst £500 per day GIS Manager £550 per day
Relevant Invoicing Period	:	

Service Period (Year 5) (1 July 2007 – 30 June 2008)				
	Resource Management Period 1 (1 July – 30 Sept. 2007)	Resource Management Period 2 (1 Oct. – 31 Dec. 2007)	Resource Management Period 3 (1 Jan. – 31 Mar. 2008)	Resource Management Period 4 (1 Apr. – 30 June 2008)
<b>Service Days</b>	10	10	10	10
<b>Carry Over Days</b>	5	5	5	5

Number: A.5.2-01

<b>Service Period (Year 6)</b> (1 July 2008– 30 June 2009)				
	<b>Resource Management Period 1</b> (1 July – 30 Sept. 2008)	<b>Resource Management Period 2</b> (1 Oct. – 31 Dec. 2008)	<b>Resource Management Period 3</b> (1 Jan. – 31 Mar. 2009)	<b>Resource Management Period 4</b> (1 Apr. – 30 June 2009)
<b>Service Days</b>	10	10	10	10
<b>Carry Over Days</b>	5	5	5	

**IN WITNESS WHEREOF** these presents consisting of this and the preceding page of the Addendum to Agreement Number A.5.2-01

Signed for and on behalf of **FVGIS**  
at \_\_\_\_\_

\_\_\_\_\_  
*Authorised Signatory*

Print Name: \_\_\_\_\_

Address: \_\_\_\_\_

Date: \_\_\_\_\_

\_\_\_\_\_  
*Witness*

Print Name: \_\_\_\_\_

Address: \_\_\_\_\_

Signed for and on behalf of the **Customer**  
at \_\_\_\_\_

\_\_\_\_\_  
*Authorised Signatory*

Print Name: \_\_\_\_\_

Address: \_\_\_\_\_

Date: \_\_\_\_\_

\_\_\_\_\_  
*Witness*

Print Name: \_\_\_\_\_

Address: \_\_\_\_\_

APPENDIX 4

Number: A.5.2-01

## Addendum

Between FORTH VALLEY GIS LIMITED (FVGIS), Company No. SC315349, having its headquarters at Drummond House, Wellgreen Place, Stirling and The Central Scotland Valuation Joint Board, incorporated under the Local Government etc (Scotland) Act 1994 and having its registered office at Hillside House, Laurelhill, Stirling, ("Assessor for Central Scotland") (the "Customer")	
<b>WHEREAS:</b> An agreement with the above noted number was entered into on 16 July 2003 and 18 July 2003 between FVGIS and the Customer for the provision of services by FVGIS to the Customer ("Agreement"). The parties hereby agree that the Agreement shall be amended as follows:	
Services: [Specify the Services in detail]	
Purpose:	
Commencement Date	:
Completion Date	:
Total Service Days	:
FVGIS Contract Manager	:
Customer Contract Manager	:
Frequency of Contract Manager Meetings	:
Charges	GIS Technician £375 per day GIS Support Officer £450 per day GIS Analyst £500 per day GIS Manager £550 per day
Relevant Invoicing Period	:

Service Period (Year 7) (1 July 2009 – 30 June 2010)				
	Resource Management Period 1 (1 July – 30 Sept. 2009)	Resource Management Period 2 (1 Oct. – 31 Dec. 2009)	Resource Management Period 3 (1 Jan. – 31 Mar. 2010)	Resource Management Period 4 (1 Apr. – 30 June 2010)
Service Days	10	10	10	10
Carry Over Days	5	5	5	

IN WITNESS WHEREOF these presents consisting of this Addendum to Agreement Number A.5.2-01

Signed for and on behalf of FVGIS  
at DRUMMOND HOUSE, STIRLINGAuthorised Signatory  
Print Name: LINDA WORKMAN  
Address: DRUMMOND HOUSE, STIRLING  
Date: 12/5/09Witness  
Print Name: GARY JEMPE  
Address: DRUMMOND HOUSE, STIRLINGSigned for and on behalf of the Customer  
at \_\_\_\_\_Authorised Signatory  
Print Name: \_\_\_\_\_  
Address: \_\_\_\_\_  
Date: \_\_\_\_\_Witness  
Print Name: \_\_\_\_\_  
Address: \_\_\_\_\_





## **AGENDA ITEM 5**

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

**Subject: Assessor's Best Value Report**  
**Meeting: Central Scotland Valuation Joint Board**  
**Date: 12<sup>th</sup> June 2009**  
**Author: Ian Ballance, Depute Assessor**

#### **1.0 INTRODUCTION**

- 1.1 Reports on performance have been submitted to Central Scotland Valuation Joint Board since the adoption of the Best Value regime in 2000. This report covers 2008/2009, and shows performance levels on work completed between 1<sup>st</sup> April 2008 and 31<sup>st</sup> March 2009.

#### **2.0 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	2006/07	2007/08	2008/09
In less than 3 months	70%	75%	75%
In less than 6 months	86%	91%	91%
In more than 6 months	14%	9%	9%

## 2.3 Performance Achieved

Total No. of Entries 11,041

Amended Entries 1091

<b>Changes Made</b>	<b>Achieved 2006/07</b>	<b>Achieved 2007/08</b>	<b>Achieved 2008/09</b>
In less than 3 months	83%	82%	83%
In less than 6 months	93%	93%	93%
More than 6 months	7%	7%	7%

It is seen that the Assessor has more than achieved the targets set in the “up to three months” category with the other categories also well ahead. This performance in the 0–3 month category should be looked at in the context of a very busy year in the quinquennium dealing with valuation of subjects for the 2010 Revaluation (see summary).

## 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 Council’s interest to collect the tax as soon as possible. The number of entries in the List at 31.03.08 was 138,622.

## 2.5 Targets Set – Council Tax

### New Entries:

<b>New Entries on the Valuation List as a % of all new entries</b>			
Year	2006/07	2007/08	2008/09
In less than 3 months	95%	95%	95%
In less than 6 months	99%	99%	99%
In more than 6 months	1%	1%	1%

## 2.6 Performance Achieved

Total new entries 2008/2009: 867

<b>New Entries on the Valuation List as a % of all new entries</b>			
Year	Achieved 2006/07	Achieved 2007/08	Achieved 2008/09
In less than 3 months	97.5%	97%	96%
In less than 6 months	99%	99%	99%
In more than 6 months	1%	1%	1%

Working on maintaining the Council Tax List has a high priority throughout the year. It is particularly important for Electoral Registration that all properties are in the property file as this assists with the issue of electoral canvass documents. If the Valuation List is up to date the Electoral Register will also be up to date.

It is pleasing that such a high standard has been achieved with 96% of all new houses in the List within three months. This is a tribute to the hard work of the staff. However we consider that to try and increase the target from the very high figure of 95% within three months would require a disproportionate use of resources and would not be Best Value. The targets set for 2008/2009 are shown in paragraph 2.7.

Efforts in improving Council Tax performance will be aimed at trying to reduce the average time to make an entry for a new house. The average time is currently under five weeks.

## 2.7 Targets for 2009/10

### Valuation Roll – Target 2009/2010

<b>Amendments to the Valuation Roll as % of all changes</b>	
Year	2009/10
In less than 3 months	78%
In less than 6 months	92%
In more than 6 months	8%

### Valuation List – Target 2009/2010

<b>Amendments to the Valuation List as % of all changes</b>	
Year	2009/10
In less than 3 months	95%
In less than 6 months	99%
In more than 6 months	1%

The non-domestic targets set for this year (2009/10) have been increased despite the need to carry out the 2010 non-domestic revaluation. In relation to Council Tax, the targets for 2009/10 reflect the high level of performance achieved in 2008/2009.

## 3.0 **PUBLIC PERFORMANCE REPORTING**

The Public Performance Reports have previously been published on the Councils' web sites. This was in order to make the information as widely available as possible at a reasonable cost. This year they will be available on the Central Scotland section of the Assessors' Portal as well as from the office.

## **4.0 SUMMARY**

The Best Value regime has allowed Central Scotland Assessor to formally measure performance against indicators agreed with the Scottish Executive and Audit Scotland. Although the aim is to constantly improve our performance this must be considered in the context of the work undertaken at the particular stage of the revaluation cycle. You should note that the targets set for Non Domestic Valuation Roll amendments were kept the same for 2008/09 as for 2007/08. In the event the targets were exceeded (see table 2.3) and the targets set for 2009/10 have again been increased. However the over riding priority for the current year is timely completion of the Non-Domestic Revaluation.

In relation to Domestic properties you should also note that the targets have not been increased since 2006/07. The figure of 95% within the first three months is a high one and any significant increases here would require a disproportionate use of resources: it would not be best value. However the average time to make an entry for a new house has been decreasing (although this is not a formal performance indicator) and is currently under five weeks.

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

## **5.0 RECOMMENDATIONS**

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

.....  
**Ian Ballance**  
**Depute Assessor**  
**Date: 2 June 2009**

## **APPENDIX**

### **1.0 Report - Best Value – Performance indicators dated 6<sup>th</sup> October 2000**



**RELATES TO AGENDA ITEM 5**

**VALUATION JOINT BOARD FOR CENTRAL SCOTLAND**

**Subject:** Best Value - Performance Indicators  
**Meeting:** Central Scotland Valuation Joint Board  
**Date:** 6<sup>th</sup> October, 2000  
**Author:** K D Scott, Assessor & Electoral Registration Officer

**1. INTRODUCTION**

- 1.1 This Report presents the Key Performance Indicators [KPI's] submitted to the Scottish Executive by the Assessor on behalf of the Valuation Joint Board.
- 1.2 This Report follows on from the Best Value Submission to the First Minister by the Assessor and Electoral Registration Officer in October 1999 as reported to the Board in November 1999.

**2. PERFORMANCE MEASURING**

- 2.1 Section 5 of the Best Value Submission dealt with Performance Measuring and Monitoring of the Valuation and Registration Service and Section 5.4 noted specifically that "Key Performance Indicators need to be established and nationally agreed".
- 2.2 The Scottish Assessors' Association has now reached agreement with the Scottish Executive on indicators for two of the three functions of the Valuation Joint Board – Valuation for Rating and Council Tax. With the expected change from a fixed Electoral Register to a rolling Register imminent, KPI's for Electoral Registration have not yet been settled.

### 3. KEY PERFORMANCE INDICATORS

#### 3.1 Valuation Roll

The Valuation Roll contains an entry for every non-domestic subject within the valuation area. The range of values is very wide from large properties like B.P. Refinery with a rateable value of several million pounds to small workshops or sheds with values of only a few hundred pounds. Two separate indicators have been established for non-domestic rating work.

The **first** measures how quickly we respond to changes in properties by amending the Valuation Roll. Ratepayers have a keen interest in having changes made as soon after the event as possible – either to reduce their rates liability or, more often, to avoid having a large back dated rates bill. Local Authorities are also interested in minimising delay in altering the Valuation Roll – to avoid having to issue back-dated bills and to improve cash-flow. Non-domestic rates are, of course, pooled nationally but administered locally. The **second** indicator measures the amount of rateable value lost from the Valuation Roll as a result of appeal settlements within each financial year.

#### 3.2

## Valuation Roll                      Key Performance Indicators

### Amending the Roll

Number of entries in the 2000/2001 Valuation Roll **11,300**

<b>Amendments to the Valuation Roll as a % of all changes</b>			
Year	<b>2000/2001</b>	<b>2001/2002</b>	<b>2002/2003</b>
In less than 3 months	50%	53%	55%
In 3 to 6 months	25%	25%	25%
In more than 6 months	25%	22%	20%

### Dealing with Appeals

Number of entries in the 2000/2001 Valuation Roll **11,300**  
 Total Rateable Value **£244,000,000**

<b>Estimated loss on appeal as a % of Total Rateable Value</b>			
Year	<b>2000/2001</b>	<b>2001/2002</b>	<b>2002/2003</b>
Estimated loss on appeal	1.0%	2.5%	3.5%

### 3.3 Council Tax

The Council Tax Valuation List contains an entry for every domestic subject in the valuation area. These are mainly dwellinghouses. Unlike non-domestic subjects, the valuations of houses are not subject to change when the property is altered, only when the house is sold. While a great many houses are sold in a year, and all sales need to be investigated, most are sold at prices within the price band at which they appear in the Valuation List so very few bands need to be altered. New houses do need to be entered onto the List, however, and the performance indicator for Council Tax is the speed at which new properties are added to the List. Taxpayers are keen to avoid having a Council Tax bill back-dated for a long time and local authorities are interested in minimising delay and improving cash flow. Council Tax makes an important contribution to the budgets of the three local councils.

### 3.4

## Council Tax Key Performance Indicators

### Dealing with new houses

Number of entries in the 2000/2001 Valuation List

**125,318**

New entries on the Valuation List as a % of all new entries			
Year	2000/2001	2001/2002	2002/2003
In less than 3 months	78%	80%	80%
In 3 to 6 months	15%	14%	15%
In more than 6 months	7%	6%	5%

## 4. COMPARISON WITH OTHER AREAS

- 4.1 While the purpose of the KPI's is to measure the performance of the service and to chart the improvements achieved against targets set, there is merit in comparing the performance of Central Scotland against other Valuation Joint Boards.
- 4.2 The spreadsheet attached shows the starting position of all Assessors in Scotland – the number of entries in each Valuation Roll and the total rateable value. Also shown are each Assessor's estimates of how quickly they will react to a change by altering the Valuation Roll, this is shown as a percentage of changes made within three months of a change happening, from three to six months and over six months. As well as estimates for the current year, targets for the following two years are given. The target is to reduce the delay in altering the Valuation Roll.

Also shown on spreadsheet A is an estimate of the potential loss in rateable value due to appeals against entries in the Valuation Roll in each of the next three years. The vast majority of these appeals arise as a result of the 2000 Revaluation. The statutory timetable for dealing with these appeals stretches over three financial years.

- 4.3 Spreadsheet B shows the position of all Assessors in Scotland at the start of the financial year – the number of entries on the Council Tax List, as a whole number and adjusted to a Band D equivalent number. Also shown are each Assessor's estimates of the time taken to make an entry in the Valuation List after a house is occupied in this current year and an indication of how they seek to improve over the next two years.

## **5. RECOMMENDATION**

- 5.1 The recommendation is that the Joint Valuation Board approves the Key Performance Indicators submitted by the Assessor and directs the Assessor to report annually on the progress of continual improvement in performance with the service.

.....  
Assessor/Electoral Registration Officer

Date : 19<sup>th</sup> September 2000



## **AGENDA ITEM 6**

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

**Subject: Report on 2010 Revaluation Progress**  
**Meeting: Central Scotland Valuation Joint Board**  
**Date: 12<sup>th</sup> June, 2009**  
**Author: Brian Byrne, Assessor**

#### **1.0 INTRODUCTION**

In accordance with Section 1(1) of the Local Government Finance Act 1975 a general revaluation of all non-domestic properties will take place with effect from 1<sup>st</sup> April, 2010. Valuation Notices bearing the revised annual values will be issued to the proprietors and occupiers of the respective subjects by March 2010. Prior to this proposed valuations will be published on the Scottish Assessors' Website (Assessors' Portal) from autumn 2009. This report provides an update outlining the progress being made in revaluing non-domestic properties and in ensuring that systems are in place to publish the new values. This revaluation has no effect on the banding of domestic properties even those, such as some guest houses, which are part residential where the non-domestic element will have to be revalued.

#### **2.0 REVISED VALUATIONS**

A Revaluation is often referred to as "a fresh start". Every current non-domestic valuation must end at 31<sup>st</sup> March 2010 and a revised figure will be put in place for 1<sup>st</sup> April 2010. The revised figure is not a function of the old value as it may be the same, higher or lower depending on the value of the property at the statutory date of 1<sup>st</sup> April 2008. This means that every property must be individually considered before the Revaluation date. The Scottish Assessors have, in partnership, begun the process of investigating valuation evidence and agreeing methods of valuation across Scotland, and in harmonisation with the Valuation Office in England and Wales will complete a series of "practice notes" to allow work on the new valuations to begin. Not all practice notes are agreed as yet but we have been able to work on the bulk classes of property (mainly shops, offices and some industrial properties). At 13<sup>th</sup> May 2009 a total of 6,573 properties have been revalued in the Central Scotland Valuation Joint Board's area. The total number of subjects to be revalued is around 11,000. We have therefore completed almost 60% of the required valuations.

<b>SG Category Code</b>	<b>Category</b>	<b>Original No. of Subjects to be Revalued</b>	<b>Valuations Completed</b>	<b>Valuations remaining</b>	<b>%age Complete</b>
01	Shop	2769	2448	321	88.4%
02	Public House	215	0	215	0.0%
03	Office Including Bank	1995	1851	144	92.8%
04	Hotels etc	197	0	197	0.0%
05	Industrial subjects Including Factories, Warehouses, Stores and Workshops	2319	1469	850	63.3%
06	Leisure, Entertainment, Caravans and Holiday Sites	1026	69	957	6.7%
07	Garages and Petrol Stations	157	41	116	26.1%
08	Cultural	59	15	44	25.4%
09	Sporting Subjects	198	14	184	7.0%
10	Education and Training	196	60	136	30.6%
11	Public Service Subjects	448	256	192	57.1%
12	Communications (non formula)	11	0	11	0.0%
13	Quarries, Mines etc.	27	0	27	0.0%
14	Petrochemical	16	4	12	25.0%
15	Religious	367	48	319	13.1%
16	Health Medical	155	112	43	72.2%
17	Other	508	155	353	30.5%
18	Care Facilities	216	29	187	13.4%
19	Advertising	87	2	85	2.3%
20	Undertakings	66	0	66	0.0%
<b>Total</b>		<b>11032</b>	<b>6573</b>	<b>4459</b>	<b>59.6%</b>

### **3.0 PUBLICATION OF REVALUATION FIGURES**

In co-operation with the Scottish Assessors' Association it is intended that proposed revaluation figures will be publicised on the Scottish Assessors' Portal. This facility was introduced in late 2004 in time for the last non-domestic Revaluation of April 2005. This early publication proved to be popular with ratepayers and their professional advisors as it allows early warning of changes and allows ratepayers to compare their property easily with similar properties. In addition for this revaluation it is proposed to publish valuation summaries of the bulk classes of property so that most ratepayers can be aware of how their property values have been arrived at. Internal computer systems and the computer systems behind the Portal are currently being modified to allow exchange of data so that early publication of the proposed values can be achieved, and summary valuations of appropriate subjects can be put in place in time for the issue of Valuation Notices by March 2010.

### **4.0 RECOMMENDATIONS**

It is recommended that the Valuation Joint Board note that a satisfactory progress has been achieved towards completion of the 2010 Revaluation.

.....  
**Brian Byrne**  
**Assessor**  
**Date: 20<sup>th</sup> May, 2009**