



Tuesday, 28 May 2024

Dear Councillor

Lanarkshire Valuation Joint Board

The Members listed below are requested to attend a meeting of the above Board to be held as follows:-

Date: Monday, 03 June 2024
Time: 14:00
Venue: By Microsoft Teams and Committee Room 1,

The business to be considered at the meeting is listed overleaf.

Yours sincerely

Paul Manning
Clerk to the Board

Members

Walter Brogan (Convener), Jim Reddin (Depute Convener), Bob Burgess, Janine Calikes, Ross Clark, Colin Dewar, Kenneth Duffy, Lynsey Hamilton, Martin Hose, Margaret Hughes, Lesley Jarvie, Tom Johnston, Gavin Keatt, Mark McGeever, Alex McVey, Anne Thomas

Substitutes

Mathew Buchanan, Poppy Corbett, Geri Gray, Cal Johnston-Dempsey, Monique McAdams, Carol Nugent, Norman Rae, Nicky Shevlin, Margaret B Walker

BUSINESS

1 Declaration of Interests

- 2 **Appointment of Assessor and Electoral Registration Officer** 5 - 8
Report dated 16 May 2024 by the Clerk to the Lanarkshire Valuation Joint Board. (Copy attached)

- 3 **Minutes of Previous Meeting** 9 - 12
Minutes of the meeting of the Lanarkshire Valuation Joint Board held on 4 March 2024 submitted for approval as a correct record. (Copy attached)

Monitoring Item(s)

- 4 **Revenue Budget Monitoring 2024/2025 - Lanarkshire Valuation Joint Board** 13 - 16
Report dated 17 May 2024 by the Treasurer to Lanarkshire Valuation Joint Board. (Copy attached)

Item(s) for Noting

- 5 **Internal Audit Annual Assurance Report 2023/2024** 17 - 26
Report dated 9 April 2024 by the Executive Director (Finance and Corporate Resources). (Copy attached)

Item(s) for Decision

- 6 **Annual Governance Statement** 27 - 32
Report dated 20 May 2024 by the Treasurer to Lanarkshire Valuation Joint Board. (Copy attached)
- 7 **2023/2024 Annual Report and Accounts - Lanarkshire Valuation Joint Board** 33 - 82
Report dated 21 May 2024 by the Treasurer to Lanarkshire Valuation Joint Board. (Copy attached)

Item(s) for Noting

- 8 **Equality Reporting – Employee Information Annual Report – April 2024** 83 - 114
Report dated 15 May 2024 by the Assistant Assessor and Electoral Registration Officer. (Copy attached)
- 9 **Lanarkshire Valuation Joint Board Public Performance Report 2023/2024** 115 - 126
Report dated 15 May 2024 by the Assessor and Electoral Registration Officer. (Copy attached)

- 10 LVJB Efficiency Gains 2023/2024** 127 - 130
Report dated 15 May 2024 by the Assessor and Electoral Registration Officer. (Copy attached)
- 11 Monitoring of Complaints (1 April 2023 to 31 March 2024)** 131 - 134
Report dated 15 May 2024 by the Assessor and Electoral Registration Officer. (Copy attached)
- 12 Progress Update** 135 - 150
Report dated 21 May 2024 by the Assessor and Electoral Registration Officer. (Copy attached)

Urgent Business

- 13 Urgent Business**
Any other items of business which the Chair decides are urgent.

For further information, please contact:-

Clerk Name:	Stuart McLeod
Clerk Telephone:	07385 370 117
Clerk Email:	stuart.mcleod@southlanarkshire.gov.uk

Report

2

Report to:	Lanarkshire Valuation Joint Board
Date of Meeting:	3 June 2024
Report by:	Clerk to the Lanarkshire Valuation Joint Board

Subject:	Appointment of Assessor and Electoral Registration Officer (ERO)
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1. Purpose of Report

1.1. The purpose of the report is to:-

- ◆ advise of the action taken, in terms of Standing Order No 30(c) because of the timescales involved, to appoint an Assistant Assessor and ERO to act as Assessor and ERO, on an interim basis, following the resignation of the previous Assessor and ERO
- ◆ advise of the outcome of the subsequent recruitment process for the newly appointed Assessor and ERO

2. Recommendation(s)

2.1. The Board is asked to approve the following recommendation(s):-

- (1) that the action taken, in terms of Standing Order No 30(c) by the Clerk, in consultation with the Convener, to appoint an Assistant Assessor and ERO to act as Assessor and ERO, on an interim basis, from 16 April 2024 until the newly appointed Assessor and ERO took up post, be noted; and
- (2) that the subsequent appointment of Christine Maxwell as the Assessor and ERO, effective from 2 May 2024, be noted.

3. Background

- 3.1. As reported to the Board at its meeting held on 4 March 2024, the former Assessor and ERO had indicated his intention to resign on 15 April 2024.
- 3.2. The Board had also noted that arrangements would be put in place to advertise the post and for a Recruitment Panel to be convened to select a successful candidate.

4. Interim Arrangements

- 4.1. In order to ensure that the Assessor and Electoral Registration Service was able to undertake its statutory duties, it had been proposed that an Assistant Assessor and ERO be appointed to act as Assessor and ERO, on an interim basis, from 16 April 2024 until the newly appointed Assessor and ERO took up post.
- 4.2. The appointment was to be made from the North or South Assistant Assessor and ERO and a note of interest process was to be carried out to facilitate this.

- 4.3. Following consultation with the Clerk, the Convener, in terms of Standing Order No 30(c), approved arrangements for an interim appointment to be made prior to the departing Assessor and ERO leaving his post.
- 4.4. A note of interest process had subsequently been conducted and Christine Maxwell, Assistant Assessor and ERO, Lanarkshire Valuation Joint Board had been appointed as Interim Assessor and ERO, effective from 16 April 2024.

5. Recruitment Procedure

- 5.1. An advert for the post of Assessor and Electoral Registration Officer was published on the myjobscotland website on 1 March 2024 with a closing date of 15 March 2024.
- 5.2. A Recruitment Panel had met on 1 May 2024 and, following an appraisal of performance at an assessment centre and interview, Christine Maxwell, Assistant Assessor and ERO, Lanarkshire Valuation Joint Board, was appointed as the Assessor and ERO, effective from 2 May 2024.
- 5.3. Appropriate arrangements will be put in place regarding the recruitment of the resultant vacant post of Assistant Assessor and ERO.

6. Employee Implications

- 6.1. None.

7. Financial Implications

- 7.1. None.

8. Climate Change, Sustainability and Environmental Implications

- 8.1. There are no implications for climate change, sustainability or the environment in terms of the information contained within this report.

9. Other Implications

- 9.1. There are no risk implications in terms of the information contained within this report.

10. Equality Impact Assessment and Consultation Arrangements

- 10.1. This report does not introduce a new policy, function or strategy or recommend a change to an existing policy, function or strategy and, therefore, no impact assessment is required.
- 10.2. No consultation was required in terms of the contents of this report.

Paul Manning
Clerk to the Board

16 May 2024

Previous References

- ♦ Lanarkshire Valuation Joint Board – 4 March 2024

List of Background Papers

- ♦ None

Contact for Further Information

If you would like to inspect the background papers or want further information, please contact:-

Stuart McLeod, Administration Officer

Ext: 4815 (Tel: 01698 454815 / 07385 370 117)

E-mail: stuart.mcleod@southlanarkshire.gov.uk

LANARKSHIRE VALUATION JOINT BOARD

3

Minutes of meeting held via Microsoft Teams and in Committee Room 1, Council Offices, Almada Street, Hamilton on 4 March 2024

Convener:

Councillor Walter Brogan, South Lanarkshire Council

Councillors Present:

North Lanarkshire Council

Councillor Bob Burgess, Councillor Kenneth Duffy, Councillor Margaret Hughes, Councillor Lesley Jarvie, Councillor Jim Reddin (Depute)

South Lanarkshire Council

Councillor Ross Clark, Councillor Colin Dewar, Councillor Martin Hose, Councillor Cal Johnston-Dempsey (*substitute for Councillor Janine Calikes*), Councillor Gavin Keatt

Councillors' Apologies:

North Lanarkshire Council

Councillor Tom Johnston, Councillor Alex McVey, Councillor Anne Thomas

South Lanarkshire Council

Councillor Janine Calikes, Councillor Lynsey Hamilton, Councillor Mark McGeever

Attending:

Assessor and Electoral Registration Service

R Pacitti, Assessor and Electoral Registration Officer; J Dell, Assistant Assessor and Electoral Registration Officer; C Maxwell, Assistant Assessor and Electoral Registration Officer

Clerk's Office

P Manning, Clerk; S McLeod, Administration Officer; L Wyllie, Administration Assistant, South Lanarkshire Council

Treasurer's Office

L O'Hagan, Finance Manager (Strategy), South Lanarkshire Council

Also Attending:

Audit Scotland

D Meechan, Senior Auditor

1 Declaration of Interests

No interests were declared.

2 Minutes of Previous Meeting

The minutes of the meeting of the Lanarkshire Valuation Joint Board held on 4 December 2023 were submitted for approval as a correct record.

The Board decided: that the minutes be approved as a correct record.

3 Revenue Budget Monitoring and Probable Outturn Position 2023/2024 - Lanarkshire Valuation Joint Board

A report dated 13 February 2024 by the Treasurer was submitted comparing the Board's actual expenditure at 26 January 2024 against the budgeted expenditure for 2023/2024 and providing a forecast for the year to 31 March 2024.

As at 26 January 2024, there was an underspend of £0.284 million on the Board's revenue budget. Following the probable outturn exercise, the position was an anticipated transfer to Reserves of £0.120 million compared to a budgeted transfer from Reserves of £0.272 million. This would leave a balance of £1.841 million to be carried into 2024/2025.

The Finance Manager responded to a member's question on the level of Reserves and the implications of the current staffing position.

The Board decided:

- (1) that it be noted that, following the probable outturn exercise, there would be a transfer to Reserves of £0.120 million for the current financial year;
- (2) that it be noted that, following the transfer to Reserves of £0.120 million, £1.841 million would be carried forward to the Balance Sheet at 31 March 2024; and
- (3) that the underspend on the Board's revenue budget of £0.284 million at 26 January 2024, as detailed in Appendix A to the report, be noted.

[Reference: Minutes of 4 December 2023 (Paragraph 3)]

4 Resignation of Assessor and Electoral Registration Officer

A report dated 15 February 2024 by the Clerk was submitted advising of the resignation of the Assessor and Electoral Registration Officer and to set out arrangements to fill the subsequent vacancy.

The Assessor and Electoral Registration Officer had submitted his resignation and would leave his post on 15 April 2024.

As a result of this resignation, the post of Assessor and Electoral Registration Officer would become vacant. Appropriate arrangements would be put in place to advertise the post and for a Recruitment Panel to be convened for shortleeting and recruitment.

The Clerk, by way of an update, advised members that the advert inviting applications had gone live with a closing date in the middle of March 2024. He added that the intention was to arrange interviews prior to the end of April 2024.

The Board decided:

- (1) that the resignation of the Assessor and Electoral Registration Officer be noted; and
- (2) that the recruitment and selection process for the post of Assessor and Electoral Registration Officer be noted.

Councillor Clark thanked R Pacitti for his contribution to the work of the Board and wished him the very best for the future

5 Lanarkshire Valuation Joint Board Annual Audit Plan 2023/2024

The Board considered the Lanarkshire Valuation Joint Board Audit Plan for 2023/2024, dated February 2024, submitted by the Council's external auditors, Audit Scotland. The Plan set out the audit work necessary to allow Audit Scotland to provide an independent auditor's report and meet the wider scope requirements of public sector audit.

The Plan was structured around the following areas:-

- ◆ introduction
- ◆ annual accounts
- ◆ wider scope and Best Value
- ◆ reporting arrangements, timetable and audit fee
- ◆ other matters including internal audit, independence and objectivity and audit quality

Details were given on key aspects of those areas.

The Board decided: that the Annual Audit Plan be noted.

6 Lanarkshire Valuation Joint Board – Service Plan – 1 April 2022 to 31 March 2025 – Update

A report dated 15 February 2024 by the Assistant Assessor and Electoral Registration Officer was submitted providing an update on the Lanarkshire Valuation Joint Board Service Plan for the period 1 April 2022 to 31 March 2025.

The current Service Plan, approved by the Board on 7 March 2022, set out the Board's key business areas over the period from 1 April 2022 to 31 March 2025. The Plan, which was attached as an appendix to the report, assisted in ensuring that services were delivered as effectively and efficiently as possible to service users.

The key challenges facing the Board over the period of the Plan were detailed in the report.

A further update report on the progress of the Plan would be submitted to a future meeting of the Board.

The Assistant Assessor and Electoral Registration Officers responded to members' questions in relation to:-

- ◆ engagement with young people and gypsy/traveller people in terms of the extension of the franchise allowing 16 and 17 year olds to vote in Scottish Parliament elections
- ◆ hybrid working arrangements
- ◆ the number of Voter Authority Certificate requests that had been received and the reasons for rejected applications

The Board decided: that the report be noted.

[Reference: Minutes of 6 March 2023 (Paragraph 7)]

7 Risk Register Update 2024

A report dated 12 February 2024 by the Assistant Assessor and Electoral Registration Officer was submitted on the review and update of Lanarkshire Valuation Joint Board's Risk Register for 2024.

The Board's Organisational Risk Register had been fully reviewed by the management team and updated to reflect a reassessment of existing risks on the register and to document new risks which had emerged.

The review had identified 39 risks, which had been categorised as follows:-

- ◆ 3 as high risk
- ◆ 19 as medium risk
- ◆ 17 as low risk

The updated register was attached as Appendix 1 to the report. The Risk Scoring Matrix, which explained the allocation of inherent and residual risk, was attached as Appendix 2 to the report.

An Assistant Assessor and Electoral Registration Officer responded to a member's question regarding the risk to Valuation/Electoral Registration Officer staff of assault.

The Board decided: that the report be noted.

[Reference: Minutes of 6 March 2023 (Paragraph 8)]

8 Progress Update

A report dated 27 February 2024 by the Assessor and Electoral Registration Officer was submitted on:-

- ◆ an overview of the Service
- ◆ current issues and Service priorities
- ◆ an update on performance
- ◆ issues affecting the future direction of the Joint Board

Statistical information, illustrating progress made in terms of key areas of the work undertaken by Lanarkshire Valuation Joint Board, was provided in the appendices to the report.

The Board decided: that the report be noted.

[Reference: Minutes of 4 December 2023 (Paragraph 7)]

9 Urgent Business

There were no items of urgent business.

Convener's Closing Remarks – Resignation of the Assessor and Electoral Registration Officer

The Convener advised that this would be the last meeting of the Board that Renzo Pacitti, Assessor and Electoral Registration Officer, would be attending following his resignation. On behalf of the members of the Board, the Convener thanked Mr Pacitti for his dedicated service and contribution to the work of the Board and wished him the very best for the future. Mr Pacitti responded in suitable terms.

Report

4

Report to:	Lanarkshire Valuation Joint Board
Date of Meeting:	3 June 2024
Report by:	Treasurer to Lanarkshire Valuation Joint Board

Subject:	Revenue Budget Monitoring 2024/2025 - Lanarkshire Valuation Joint Board
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1. Purpose of Report

1.1. The purpose of the report is to:-

- ◆ provide an update on the 2024/2025 Revenue Budget
- ◆ provide the forecast for the year to 31 March 2025
- ◆ provide actual expenditure as at 17 May 2024

2. Recommendation(s)

2.1. The Board is asked to approve the following recommendation(s):-

- (1) that the revisions to the Lanarkshire Valuation Joint Board's Revenue Budget for 2024/2025, summarised in Table 1, be noted; and
- (2) that the forecast of a minor underspend to 31 March 2025, and the actual to date 17 May 2024, both shown in Appendix A, be noted.

3. Background

3.1. This is the first revenue budget monitoring report presented to the Lanarkshire Valuation Joint Board for the financial year 2024/2025.

3.2. The report provides an update on the Lanarkshire Valuation Joint Board Revenue Budget (section 5) and details the financial position as at 17 May 2024 (detailed in Appendix A).

3.3. South Lanarkshire Council has adopted a new Financial Management System, called Fusion, which integrates a number of business process across the Council including HR and Procurement/Payables data. In a financial management context, this will allow us to forecast budget information including staffing, and therefore means a change in format in relation to the reports provided to the Board. This is reflected in the monitoring statement in Appendix A.

4. Employee Implications

4.1. None

5. Financial Implications

5.1. In December 2023, the Board approved a net budget of £4.008 million for 2023/2024. This is funded by council requisitions (£1.804 million from each council) and £0.400 million from Reserves. The budget included an assumption regarding the level of Barclay funding to be directed to the Board via council requisition payments.

- 5.2. Since then, the Local Government Finance Order 2024 has been received which confirms the Barclay allocation for the year 2024/2025. Additional funding has also been received in relation to New Burdens Funding. The impact of these is detailed in sections 5.3 to 5.5.
- 5.3. **Barclay Funding:** The Budget set in December 2023 assumed a Barclay allocation of £0.698 million for 2023/2024. These funds were allocated to councils and will be transferred to the Board via the usual council contribution process. The Local Government Finance Order 2024 confirmed the amount due to each council was an additional £0.010 million per Council meaning an additional £0.020 million will be transferred to the Board and will increase the 2024/2025 Budget.
- 5.4. **Electoral Integrity Programme New Burdens Funding:** The UK Government have allocated £0.238 million of one-off funding to the Board for 'New Burdens' in relation to the electoral integrity programme. The budget shown in Appendix A takes account of the additional funding and includes an additional expenditure budget to allow spend to be made appropriately.
- 5.5. As a result of the Barclay Grant confirmation and the new Electoral Integrity Funding, the level of anticipated spend for 2024/2025 has been refined. Taking these into account means that the budgets for Net Expenditure and Funding from requisitions and Reserves have both been increased by a £0.020 million (the income for New Burdens is direct income to the Board and does not affect requisition income from the councils). The budget realignments are detailed in Table 1 and included in the monitoring report in Appendix A.

Table 1: Revised Budget 2024/2025

	2024/2025 £
Base Net Expenditure Budget (December 2023)	4.008
<i>Plus Increase in Barclay Funding (section 5.3)</i>	0.020
<i>Plus Increase to reflect Levelling Up (£0.238m) offset by Levelling Up Income (£0.238m) (section 5.4)</i>	-
Revised Net Expenditure Budget	4.028
Funded by: Requisitions and Reserves (December 2023)	4.008
<i>Plus Increase in Council Requisitions for Barclay Funding (section 5.3)</i>	0.020
Revised Funding from Requisitions and Reserves	4.028

- 5.6. **Summary of 2024/2025 Budget:** These adjustments take the overall net budget to £4.028 million. This revised budget is included in Appendix A.
- 5.7. **Period 2 Monitoring Position:** As at 17 May 2024, the projected outturn variance is an underspend of £0.081 million, reflecting current staffing levels.
- 5.8. The actual spend to 17 May 2024 is £0.116 million.
- 6. Climate Change, Sustainability and Environmental Implications**
- 6.1. There are no climate change, sustainability or environmental implications in terms of the information contained in this report.

7. Other Implications

- 7.1. The main risk associated with the Board's Revenue Budget is that there is an overspend. The risk has been assessed as low given the detailed budget management applied. The risk is managed through four weekly Budget Monitoring Meetings at which any variance is analysed. In addition, the probable outturn exercise ensures early warning for corrective action to be taken where appropriate.

8. Equality Impact Assessment and Consultation Arrangements

- 8.1. This report does not introduce a new policy, function or strategy or recommend a change to an existing policy, function or strategy and therefore no impact assessment is required.
- 8.2. There is also no requirement to undertake any consultation in terms of the information contained in the report.

Jackie Taylor
Treasurer

17 May 2024

Previous References

- ◆ None

List of Background Papers

- ◆ Revenue Budget 2024/2025 – Lanarkshire Valuation Joint Board – 4 December 2023

Contact for Further Information

If you would like to inspect the background papers or want further information, please contact:

Lorraine O'Hagan, Finance Manager (Strategy)

Ext: 2601 (Tel: 01698 452601)

E-mail: lorraine.o'hagan@southlanarkshire.gov.uk

LANARKSHIRE VALUATION JOINT BOARD

Revenue Budget Monitoring Report

Period Ended 17 May 2024 (No.2)

Budget Category	Annual Budget £000	Projected Outturn £000	Projected Outturn Variance Against Budget £000	(Over) / Under £000	% Variance £000	Year to Date Actual 18/05/24 £000	Note
Employee Costs	3,242	3,161	81	under	2.5%	355	1,a,b
Property Costs	202	202	0	0	0.0%	0	
Supplies & Services	159	159	0	0	0.0%	102	
Transport & Plant	5	5	0	0	0.0%	0	
Administration Costs	251	251	0	0	0.0%	34	
Payments to Other Bodies	31	31	0	0	0.0%	0	
Financing Charges	13	13	0	0	0.0%	1	
Total Controllable Exp.	3,903	3,822	81	under	2.1%	492	
Total Controllable Inc.	(256)	(256)	0	0	0.0%	(0)	a
Net Controllable Exp.	3,647	3,566	81	under	1.6%	492	
Add Non-Controllable Budgets							
Central Support Costs	381	381	0	0	n/a	0	
Total Budget	4,028	3,947	81	under	2.2%	488	
Funded By:							
North Lanarkshire Council	1,814	1,814	0	0	0.0%	302	b
South Lanarkshire Council	1,814	1,814	0	0	0.0%	302	b
Transfer to / (From) Reserves	400	400	0	0	0.0%	0	
Net Budget	0	81	81	under	n/a	116	

Variance Explanations

- 1 **Employee Costs:** The forecast underspend reflects current vacant posts for which the recruitment is ongoing. For the purposes of the forecast position, full establishment has been assumed moving forward. The forecast will be updated in future reporting as the year continues and as recruitment is confirmed.

Virement

- a. **Electoral Integrity New Burdens Funding (£nil effect)** – Increase Employee Costs by £0.238m and Increase Income by £0.238m each (section 5.4).
- b. **Barclay Funding (£nil effect)** – Increase Employee Costs by £0.020m and Increase both Council Requisition Payments by £0.010m each (section 5.5).

Report

Report to:	Lanarkshire Valuation Joint Board
Date of Meeting:	3 June 2024
Report by:	Executive Director (Finance and Corporate Resources)

Subject:	Internal Audit Annual Assurance Report 2023/2024
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1. Purpose of Report

1.1 The purpose of the report is to:-

- ◆ report on the progress and performance of Internal Audit in the provision of internal audit services to Lanarkshire Valuation Joint Board (LVJB) in 2023/2024
- ◆ provide an independent audit opinion on the adequacy and effectiveness of LVJB's framework of governance, risk management and control arrangements for the year ended 31 March 2024

2. Recommendation(s)

2.1 The Board is asked to approve the following recommendation(s):-

- (1) that the content of this 2023/2024 Internal Audit Annual Report be noted; and
- (2) that it be noted that the opinion expressed within this report informs LVJB's 2023/2024 governance statement.

3. Background

- 3.1 South Lanarkshire Council (SLC) delivers an internal audit service to Lanarkshire Valuation Joint Board (LVJB) in conformance with the Public Sector Internal Audit Standards (PSIAS) (revised 1 April 2017), compliance with which is mandatory under Section 95 of the Local Government (Scotland Act) 1973. This sets out a series of standards to ensure a professional, independent and objective internal audit service is delivered that supports good governance within an organisation.
- 3.2 PSIAS requires that a Quality Assurance and Improvement Programme (QAIP) is developed to provide assurance that internal audit activity is conducted in accordance with an Internal Audit Charter, that it operates in an efficient and effective manner and that it is perceived to be adding value and improving operations. Assessment has confirmed that South Lanarkshire Council's internal audit function continues to generally conform to PSIAS.
- 3.3 The Internal Audit service is governed by the terms and conditions agreed in an annual Service Level Statement (SLS) between SLC and LVJB. The agreement details Internal Audit's service objectives and plans for delivery of the service. Obligations attach to both parties under this agreement, including performance targets.
- 3.4 On an annual basis, a plan of work, derived from a risk evaluation of each suggested audit area, is attached to the Service Level Statement.

- 3.5 Each piece of agreed audit work is discussed with the Assessor and Electoral Registration Officer prior to the issue of a final report and progress with the implementation of actions is monitored by the Assessor and Electoral Registration Officer on a regular basis.
- 3.6 The objective of an internal audit service is to evaluate and improve the effectiveness of governance, risk management and control processes. The purpose of this report is to provide an independent audit opinion on the overall adequacy and effectiveness of LVJB's framework of governance, risk management and control arrangements based on audit work undertaken in 2023/2024.

4. Link to LVJB's Objectives and Top Risks

- 4.1 LVJB's objective is to deliver equitable, customer-focused, professional valuation and electoral services for all of its stakeholders. The internal audit service seeks to support this through the delivery of a risk-based plan of internal audit work each year that tests the processes and procedures that deliver this objective.

5. Internal Audit Workload and Performance – 2023/2024

Workload – 2023/2024

- 5.1 One core audit assignment was included in the 2023/2024 Audit Plan for LVJB, as reflected in Table 1.

Table One – Core assignment analysis for 2023/2024

	Total No. Jobs
Core audit assignments planned	1
Audit assignments completed	1

- 5.2 Other areas of work agreed for the 2023/2024 Audit Plan included agreement of an audit plan, preparation and presentation of an annual report on audit findings to this Board and follow-up of audit actions.
- 5.3 All of the audit work concluded during 2023/2024 is listed in Appendix One along with the date the work was issued in draft format to LVJB. This work was conducted in conformance with PSIAS.
- 5.4 PSIAS requires an internal audit function to demonstrate engagement with clients to ensure the Audit Plan agreed at the outset of the year continues, throughout the year, to address known and emerging risks. To satisfy this requirement, feedback was gathered whilst delivering the Plan in year and no amendments were considered necessary. There was no work, in addition to the planned assignment, requested or carried out during 2023/2024.

Performance – 2023/2024

- 5.5 Delivery of an effective and efficient internal audit service requires good performance in three key areas - delivery of audit work within agreed budget days, issue of reports timeously following completion of audit fieldwork and prompt agreement of findings and recommendations with clients.
- 5.6 Internal Audit have met all of these requirements for the 2023/2024 Plan of work in line with the completion date of March 2024. All of the planned audit work has now been delivered within the budget agreed for the 2023/2024 Audit Plan. A final audit

report for the core assignment (I923215 – NDR revaluation – lodging proposals) has been issued, with the findings and recommendations agreed by LVJB.

- 5.7 The Board is asked to note the workload and performance (detailed at Appendix Two) in relation to the delivery of the internal audit service for the 2023/2024 year.

6. Basis of Audit Opinion

- 6.1 The opinion expressed within this report (see 8.4) has been based primarily on:-

- ♦ the output from the audit work included within LVJB's **2023/2024 Internal Audit Plan**

- 6.2 Together with reliance on the following areas of assurance that have also been considered in the expression of an overall audit opinion for the year: -

- ♦ outputs of audits on **shared systems** within SLC
- ♦ the work of LVJB's **External Auditors** in relation to the 2022/2023 financial year

Area of Assurance – Internal Audit Plan 2023/2024

- 6.3 Detailed below are a summary of the key findings from areas which were the subject of internal audit work in 2023/2024:-

I923215 – NDR revaluation: lodging proposals

- 6.4 The main area of audit work in 2023/2024 related to a review of the process through which businesses lodge non-domestic rate (NDR) “proposals” with LVJB (whereby the business requests that LVJB review the “rateable value” set for their business for the year commencing 1 April 2023).
- 6.5 There are statutory communication and response timescales that LVJB must adhere to when responding to businesses submitting a proposal (timescales relating to issuing acknowledgement letters and requests for additional information) and so the objective of the audit was to seek assurances that LVJB were adhering to those statutory requirements.
- 6.6 Audit work involved a review of the process followed in LVJB to record, process and acknowledge each proposal and review of the audit trail, for a sample of actual proposals received, to obtain assurance LVJB administration and valuation teams were adhering to their own internal guidance as well as the statutory requirements.
- 6.7 There is a good level of systems audit trail to support the steps taken for each proposal received and so Internal Audit were able to utilise a “data analytics” approach in the audit testing, whereby a 100% sample of the proposals received in a sample timeframe (1 April 2023 to 30 June 2023) could be selected for review.
- 6.8 Audit testing successfully obtained assurances, for the sample timeframe tested, that:-
- proposals were being recorded on LVJB systems timeously after receipt
 - the valuation teams were recording that they had reviewed the submissions for completeness
 - the Audit and Information Management team were performing the prescribed checks, recording these and then responding to the businesses submitting the proposals (per valuation team instructions)

- acknowledgement letters or requests for additional information were sent within the statutory timescales to the businesses submitting the proposals

6.9 On the basis of these findings and the level of testing that was possible, it is Internal Audit's opinion that **substantial** assurance has been obtained that the *processes* in place at LVJB support them in adhering to their own defined internal processes and the statutory communication steps / timescales and that decisions are being communicated timeously to proposers.

6.10 No significant audit recommendations were required given the assurances obtained, however, two minor recommendations were agreed that aim to enhance monitoring for future revaluation exercises.

I924216 - Formal Follow-Up

6.11 There were no audit actions from the "canvas reform" audit work undertaken in 2022/2023, but there were two actions falling due in 2023/2024 from the "governance checks" audit during 2022/2023.

6.12 The governance audit focused on the risks raised by the Accounts Commission following their review of Orkney and Shetland Valuation Joint Board back in 2020/2021.

6.13 Internal Audit obtained a reasonable level of assurance that expected controls, to mitigate the risks highlighted in the Accounts Commission report (that could apply to LVJB), were in place in LVJB.

6.14 Nevertheless, some advisory recommendations were made to LVJB that related to the monitoring and reporting of contracts to the LVJB Board.

6.15 Standing Orders on Contracts outline the circumstances in which the Board need to be consulted for approval to seek tenders, to approve the award of a contract or to simply note contracts awarded or extended.

6.16 The original audit found that, generally, LVJB's spend with suppliers falls within the approvals delegated to the Assessor who consults with the Treasurer where necessary and Board approval is generally not required. The significant items of expenditure that LVJB incur relate to annual maintenance costs for systems / software that underpin service delivery and the bulk scanning / mailing contract. This position has not changed in 2023/2024 and there has been nothing significant to report to the Board for noting from a contract award or renewal perspective.

6.17 In addition to reporting to the Board, Internal Audit recommended that LVJB review their contract register and this exercise has been undertaken. The contract register captures the significant areas of spend incurred by LVJB. Through time, it is anticipated that this register will be captured within the contracts module of the new Fusion finance system (with contract details embedded into the register). In the meantime, LVJB should continue to ensure their register reflects all live contracts, with all contract details recorded to facilitate monitoring (contract numbers to assist monitoring actual spend; contract expiry dates to flag action etc).

6.18 Follow-up work has obtained evidence that LVJB continue to take steps to implement audit recommendations made.

I925217 – Shared Systems

- 6.19 LVJB continues to share some financial and Human Resources systems with SLC and the overall audit opinion for LVJB is informed by the assurances obtained from systems' audits carried out by Internal Audit for SLC.
- 6.20 During 2023/2024, this shared systems work continued to relate to the significant project that is ongoing to replace the core finance and HR system, used by SLC and shared with LVJB, with Oracle Fusion cloud. When the new system is implemented in 2024, this will involve changes to some of the financial, procurement and personnel processes currently in place.
- 6.21 The broad scope of Internal Audit's role within the Oracle Fusion project implementation continues to be to contribute to the provision of assurance around:-
- ◆ effective project management and governance
 - ◆ robust internal controls being embedded within system processes
 - ◆ operational readiness of the organisation
- 6.22 Internal Audit work on Oracle Fusion has spanned across both 2022/2023 and 2023/2024. Work across all areas, set out in 6.21 above, remains ongoing at the date of writing this report. In 2024/2025, Internal Audit's focus will move to the testing of a small number of key processes within the new Oracle Fusion system. It is intended that this will seek to provide assurance of robust internal controls within these processes. The outcome of this work will be captured within the 2024/2025 Annual Assurance report that will be reported to the Board in June 2025.

Area of Assurance – External Audit

- 6.23 LVJB's external auditors, Audit Scotland, undertook the 2022/2023 financial audit during 2023/2024 and provided an unqualified opinion in relation to LVJB's financial statements. Findings from external audit work in relation to the year ended 31 March 2024 will be considered in due course when interim output becomes available.

7. LVJB Performance – Delivery of Audit Actions 2023/2024

- 7.1 PSAIS places a responsibility for monitoring progress with the delivery of audit actions with the Chief Internal Auditor to ensure that recommendations are effectively implemented. Two audit actions were due to be completed by LVJB during 2023/2024 and follow-up work (6.11 – 6.18) has confirmed that action has been taken to implement these as applicable. There were no external audit actions.
- 7.2 Two improvement actions have been recommended following the completion of the NDR revaluation proposals audit. Although both actions relate to the next revaluation exercise, preparation for the recommended changes fall due before this during 2024/2025.

8. Summary of Overall Assurance and Audit Opinion

- 8.1 Internal control remains, primarily, a management responsibility to ensure that LVJB conducts its business in a manner that has due regard to the principles of good governance. The procuring of an internal audit service to test and report on control arrangements does not negate the importance of management continually monitoring the effectiveness of internal controls that are in operation. The internal audit service cannot be expected to give total assurance that control weaknesses or irregularities do not exist. The audit opinion is based upon the audit work undertaken during the

year and knowledge of LVJB's wider governance, risk management and control arrangements.

- 8.2 LVJB activities are closely governed by statute, and as a result, there is little scope for LVJB to select what activities it undertakes in the financial year. External pressures that can put a strain on LVJB's resources are acknowledged.
- 8.3 All of the work undertaken by Internal Audit, including any shared system audits and the reports produced by External Audit, whether of an investigative or routine nature, help to inform an opinion on whether the internal controls that LVJB has in place are adequate.
- 8.4 **In 2023/2024, the Internal Audit opinion is that, overall, reasonable assurance can be placed on the adequacy and effectiveness of LVJB's framework of governance, risk management and control arrangements for the year ending 31 March 2024 (see 3.6).**
- 8.5 The Board is asked to note the audit findings and consider the opinion expressed above during preparation of LVJB's Annual Governance Statement.

9. Employee Implications

- 9.1 The Internal Audit Section within SLC covers the planned audit work but employees in LVJB also contribute to the work by supplying documentation and information as requested and by discussing and agreeing recommendations.
- 9.2 Feedback received in relation to audit assignments is used to highlight areas for training and development. These are progressed on an individual basis as part of the performance development review process. Best practice information is shared, and learning points discussed throughout the year.

10. Financial Implications

- 10.1 The total charge to LVJB for the Internal Audit service is based on the work plan agreed in the SLA. The total charge for services delivered in 2023/2024 was £9,550.

11. Climate Change, Sustainability and Environmental Implications

- 11.1 There are no climate change, sustainability or environmental implications in terms of the information contained in this report.

12. Other Implications

- 12.1 LVJB's external auditors, Audit Scotland, may consider the findings of Internal Audit in forming an opinion on the organisation as part of their annual audit.

13. Equality Impact Assessments and Consultation Arrangements

- 13.1 There is no requirement to carry out an impact assessment in terms of the information contained within this report.
- 13.2 The Assessor and Electoral Registration Officer is consulted in advance of every planned audit assignment and following completion of fieldwork.

Jackie Taylor

Executive Director (Finance and Corporate Resources)

9 April 2024

Link(s) to Council Values/Ambitions/Objectives

- Achieve results through leadership, good governance, and organisational effectiveness

Previous References

- Internal Audit Annual Assurance Report 2022/2023 (5 June 2023)

List of Background Papers

- Service Level Statement for Lanarkshire Valuation Joint Board 2023/2024

Contact for Further Information

If you would like to inspect the background papers or want further information, please contact:-

Yvonne Douglas, Audit and Compliance Manager

Ext: 2618 (Tel: 01698 452618)

E-mail: yvonne.douglas@southlanarkshire.gov.uk

Job No.	Assignment name	Draft Issue
I921213	Audit Plan	28 February 2024
I923215	NDR revaluation – lodging proposals	9 January 2024
I924216	Follow-up 2023/24	Concluded in this annual report

In addition to this work above, there is the completion of this Annual Report for reporting to the Board.

Internal Audit performance during 2023/2024

Appendix Two

Performance Indicator	Target
Completion of plan	100% planned assignments complete to draft report stage by agreed deadline (31 March 2024)
Completed plan within budget	100% of plan completed within budget
Draft reports issued on time	80% of drafts prepared within 42 days of completion of fieldwork

2023/2024	2022/2023
100%	100%
100%	100%
100%	100%

Report

6

Report to:	Lanarkshire Valuation Joint Board
Date of Meeting:	3 June 2024
Report by:	Treasurer to Lanarkshire Valuation Joint Board

Subject:	Annual Governance Statement
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1. Purpose of Report

1.1. The purpose of the report is to:-

- ♦ provide information on the Annual Governance Statement for inclusion in the 2023/2024 Lanarkshire Valuation Joint Board Annual Accounts

2. Recommendation(s)

2.1. The Board is asked to approve the following recommendation(s):-

- (1) that the Annual Governance Statement, attached at Appendix 1, be approved for inclusion in the Lanarkshire Valuation Joint Board 2023/2024 Annual Accounts.

3. Background

3.1. Each year the Lanarkshire Valuation Joint Board undertakes a comprehensive review of the governance arrangements that are required to support Lanarkshire Valuation Joint Board's financial and operational controls. The annual review of governance arrangements provides the Governance Statement which is included in Lanarkshire Valuation Joint Board's Annual Accounts.

3.2. The annual review for 2023/2024 is informed by the Delivering Good Governance in Local Government Framework.

4. Annual Governance Statement for 2023/2024

4.1. The Annual Governance Statement for 2023/2024 is attached at Appendix 1.

4.2. 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. These arrangements follow the systems of financial management in place within the lead authority, South Lanarkshire Council.

4.3. The Lanarkshire Valuation Joint Board shares financial management systems with South Lanarkshire Council (the lead authority) and is subject to the relevant controls in place as directed by the Internal/External Audit guidance. The overall audit opinion for the year can be informed by the assurances obtained from any system audits carried out by the Council's Internal Audit section on these shared systems.

- 4.4. The sharing of systems means that the assurances obtained in the Internal Audit Manager's report on the Council's financial systems for 2023/2024 can be applied to those of Lanarkshire Valuation Joint Board.
- 4.5. In addition, Internal Audit carry out a programme of audits each year which, together with the output from South Lanarkshire Council shared systems audits, inform an overall audit opinion on the adequacy and effectiveness of the Board's governance, risk management and internal control arrangements.
- 4.6. For 2023/2024, the Internal Auditor's opinion is that the systems for internal control were effective and will continue to be reviewed and improved as appropriate in 2024/2025.

5. Employee Implications

- 5.1. None

6. Financial Implications

- 6.1. There are no financial implications directly associated with this report.

7. Climate Change, Sustainability and Environmental Implications

- 7.1. There are no climate change, sustainability or environmental implications in terms of the information contained in this report.

8. Other Implications

- 8.1. The statement will be subject to review by Audit Scotland as part of their consideration of Lanarkshire Valuation Joint Board's Annual Accounts.

9. Equality Impact Assessment and Consultation Arrangements

- 9.1. This report does not introduce a new policy, function or strategy or recommend a change to an existing policy, function or strategy and therefore no impact assessment is required.
- 9.2. There is also no requirement to undertake any consultation in terms of the information contained in the report.

Jackie Taylor
Treasurer

20 May 2024

Previous References

- ♦ None

List of Background Papers

- ♦ None

Contact for Further Information

If you would like to inspect the background papers or want further information, please contact:-

Lorraine O'Hagan, Finance Manager (Strategy)

Ext: 2601 (Tel: 01698 452601)

E-mail: lorraine.o'hagan@southlanarkshire.gov.uk

Annual Governance Statement

This statement sets out the framework within which the Board has proper arrangements for the governance of the Board's affairs, thereby facilitating the effective exercise of its functions, ensuring that appropriate arrangements are in place for the management of risk and appropriate systems of internal control are in place.

The Annual Governance Statement has been prepared within the context of the Board's governance framework and meets legislative requirements to include the Annual Governance Statement with the Annual Accounts. A consolidated Code of Corporate Governance was approved at the Board meeting of 4 March 2019, and this is still applicable.

Scope of Responsibility

In delivering its aims and objectives, the Board is responsible for ensuring that its business is conducted in accordance with the law and proper standards, and that public money is safeguarded, properly accounted for and used economically, efficiently and effectively. The Board also has a statutory duty to make arrangements to secure best value under the Local Government in Scotland Act 2003. In discharging this responsibility, the Board's elected members and senior officers are responsible for putting in place proper arrangements for its affairs and facilitating the effective exercise of its functions, which includes arrangements for the management of risk.

Governance Framework

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

The main features of the Board's Corporate Governance arrangements are:-

- Consolidated Code of Corporate Governance;
- Clearly defined Standing Orders, Scheme of Delegation and Financial Regulations and Tender Procedures;
- Comprehensive business planning arrangements, setting key targets and action plans designed to achieve our corporate objectives;
- Arrangements to manage risk, including a risk management strategy and Corporate Risk Register and business continuity plans;
- Clear customer complaints procedures;
- Policies to regulate employee related matters, including the Employee Code of Conduct and Disciplinary Procedures, and
- Regular public performance monitoring.

As part of the overall control arrangements, the system of internal control is designed to ensure that assets are safeguarded, transactions are authorised and properly recorded and material errors are detected and corrected. This system is based on a framework of regular management information, financial regulations, administrative procedures (including segregation of duties), management and supervision, and a system of delegation and accountability.

Development and maintenance of the system is undertaken by managers within the Board. In particular, the system includes:-

- Financial management supported by Financial Regulations;
- Detailed budgeting systems;
- Regular reviews of periodic and annual financial reports which indicate financial performance against forecasts;

- Setting targets to measure performance, including financial performance;
- The preparation of regular financial reports that compare actual expenditure and income against forecasts; and
- A range of policies such as the Counter Fraud, Bribery and Corruption Policy. These continue to be updated to reflect best practice and support a culture of ethical behaviour amongst employees and councillors.

The Board considered the adequacy and effectiveness of the Board's governance arrangements and internal control environment and approved the Annual Governance Statement and Accounts.

South Lanarkshire Council is the administering authority. All financial transactions of the Board are processed through the financial systems of the Council and are subject to the same controls and scrutiny as those of the Council. This includes regular reviews by the Council's Internal Audit Manager.

CIPFA Financial Management Code

The Chartered Institute of Finance and Public Accountancy (CIPFA) previously introduced a Financial Management Code (the FM Code) which provides "guidance for good and sustainable financial management in local authorities. By complying with the principles and standards within the code, authorities will be able to demonstrate their financial sustainability". A key goal of the FM Code is to improve the financial resilience of organisations by embedding enhanced standards of financial management.

The Board reviewed the principles of the FM Code and carried out a self-assessment as part of its internal governance regime during 2020-2021. This identified that the Board where appropriate had fully embedded all but 1 of the principles of the Code in its normal business. An action was identified for the remaining principle which was to include a statement regarding the adequacy of reserves in the next budget strategy paper. The 2024/2025 Budget Strategy paper was presented to the Board in December 2023. This included reference to the level of Reserves and a plan for their use moving forward, across financial years 2024/2025 and 2025/2026. This will be refreshed as the Budget for 2025/2026 is prepared for consideration in December 2024.

Review of Effectiveness

The Board purchases an internal audit service from South Lanarkshire Council, through a Service Level Agreement. The role of Internal Audit is to provide an independent audit opinion on the adequacy and effectiveness of the Board's governance, risk management and internal control systems based on audit work undertaken in the year.

The internal audit service provided to the Board operates in accordance with the Public Sector Internal Audit Standards (revised 2017). A rolling programme of audits are undertaken on an annual basis targeted at the areas of greatest risk.

The Internal Audit Manager provides an annual report to the Board and an audit opinion on the adequacy and effectiveness of the Board's governance, risk management and internal control systems based on audit work undertaken in the year. The annual report for 2023/2024 was presented to the Board on 3 June 2024. The Internal Audit Manager's annual assurance statement concluded that a reasonable level of assurance can be placed on the adequacy and effectiveness of the Board's framework of governance, risk management and control arrangements for the year ended 31 March 2024.

Statement on the Role of the Chief Financial Officer

CIPFA published the statement on the role of the Chief Financial Officer in 2010 and under the Code, the Board is required to state whether it complies with the statement, and if not, to explain how their governance arrangements deliver the same impact.

The Board's financial management arrangements comply with the principles set out in CIPFA's statement on the Role of the Chief Financial Officer.

Continuous Improvement

As part of the annual audit review, recommendations are provided which not only assist management to improve their control environment, but also provide an assessment of the adequacy of existing systems and procedures, including highlighting any necessary improvements to maintain and improve the Board's governance arrangements going forward. The external auditor's report, 2022/2023 Annual Audit Report did not identify any Governance actions for implementation during 2023/2024.

Post- Coronavirus Pandemic

Revised working practices introduced as a result of the pandemic are now established and include home/office blended working arrangements, sourcing more information digitally with the continued use of electronic communications, where deemed appropriate. However, where a business need is identified, staff are required to attend the office every day.

The Board's staff are once again to be commended on their ability to adapt to changing processes to ensure that all statutory functions are carried out.

Assurance

In conclusion, there were no significant weaknesses identified in the Annual Audit Report relating to improvements requiring action in 2023/2024. Systems are in place to continually review and improve the control environment and governance arrangements operated by the Board.

The effectiveness of governance is dependent on the actions of officers of the Board and by the work of Internal and External Audit. It is the Board's view that the governance arrangements were effective during financial year 2023/2024.

Significant Governance Areas

The Board's management team identifies risks which LVJB is exposed to and documents the controls in place to help mitigate each risk. At the latest review in January 2024, 3 risks were deemed high and are summarised in the table below.

Risk	Classification	Key Risk	Description of Risk	Controls in Place
1	Operational, Continuity and Performance	Inability to deal with increase in non-domestic appeals activity	Upsurge in non-domestic appeal activity, in particular the voluminous appeals received in connection with the coronavirus pandemic. Also, dealing with voluminous levels of proposals against the 2023 non-domestic revaluation in a three yearly revaluation cycle. This leads to greater time spent by LVJB staff on handling appeals	1) Structured non-domestic proposal disposal programme. 2) Regular case review meetings as required. 3) Follow agreed disposal strategy of non-domestic proposals with Scottish Assessors Association's (SAA) where appropriate. 4) Monitored by all Valuation Managers. 5) Liaising with the Scottish Courts and Tribunals Service in respect of facilitating hearings to deal with the increased workload. 6) Liaising with the Scottish Government and the Tribunal set-up via the Scottish Assessors Association, on proposal and appeal volumes and statutory disposal deadlines. 7) Liaising with agents regards appeal volumes and the prospect of settlement without the need for a hearing.

Risk	Classification	Key Risk	Description of Risk	Controls in Place
2	People	Failure to recruit and/or retain qualified valuation staff.	Failure to retain or recruit staff including those with appropriate qualifications, due to industry salaries.	1) Work life balance/conditions of service/personnel policies/job families. 2) PDR process. 3) Recruitment of trainee valuers, employed when appropriate, with structured training scheme in place. 4) Offer to existing staff of training/professional qualifications where deemed appropriate. 5) Ongoing monitoring of grading matrix alongside key duties to ensure fair and equal pay with constituent authorities to retain staff.
3	Financial	Lack of funding for new duties associated with the Barclay review into non-domestic rates.	Insufficient funding for new duties could lead to difficulties in delivery of statutory undertakings. There is no detail on future years' funding from the Scottish Government for such duties.	1) Risk to the new statutory duties has been raised with Scottish Government officials, and directly with the Minister for Public Finance, Planning and Community Wealth 2) Three yearly budget planning assists with the identification of when funding levels become critical to service delivery.

Report

7

Report to:	Lanarkshire Valuation Joint Board
Date of Meeting:	3 June 2024
Report by:	Treasurer to Lanarkshire Valuation Joint Board

Subject:	2023/2024 Annual Report and Accounts - Lanarkshire Valuation Joint Board
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1. Purpose of Report

1.1. The purpose of the report is to:-

- ◆ advise members of the Lanarkshire Valuation Joint Board's final accounts position as at 31 March 2024

2. Recommendation(s)

2.1. The Board is asked to approve the following recommendation(s):-

- (1) that the unaudited annual accounts for Lanarkshire Valuation Joint Board for year ended 31 March 2024, be approved for submission to Audit Scotland.

3. Background

3.1. This report will provide information on the Board's outturn position for the financial year 2023/2024. Appendix 1 shows this in the normal monitoring format, while Appendix 2 shows the statutorily required Annual Accounts. These include the Comprehensive Income and Expenditure Statement for year ended 31 March 2024 and the Balance Sheet as at 31 March 2024. These Accounts will be passed to Audit Scotland for external audit.

3.2. The Annual Report and Accounts, as detailed at Appendix 2 to the report, comprises:-

- ◆ Management Commentary 2023/2024
- ◆ Statement of Responsibilities
- ◆ Annual Governance Statement
- ◆ Remuneration Report
- ◆ Expenditure and Funding Analysis Statement
- ◆ Comprehensive Income and Expenditure Statement for year ended 31 March 2024
- ◆ Balance Sheet as at 31 March 2024
- ◆ Movement in Reserves Statement for year ended 31 March 2024
- ◆ Cash Flow Statement for year ended 31 March 2024
- ◆ Notes to the Financial Statements (including Accounting Policies)
- ◆ Audit Arrangements

4. Employee Implications

4.1. None

5. Financial Implications

- 5.1. Appendix 1 attached shows the 2023/2024 outturn position for the Board in the normal monitoring format, that is, excluding accounting transactions. As reported at the last Board meeting on 4 March 2024, the Board was advised of a probable outturn transfer to reserves of £0.120 million.
- 5.2. **Summary of Outturn Position:** As shown in Appendix 1, the actual position at the end of the year is a transfer to reserves of £0.254 million, an increase of £0.134 million from the probable outturn. This is the result of a number of factors namely further staff turnover and difficulties in recruitment of new staff, an underspend on the purchase of computer equipment in connection with Barclay recommendations now expected to be undertaken during 2024/2025, and lower than anticipated administration costs. Further details of the expenditure and income variances are shown in Appendix 1.
- 5.3. Appendix 2 shows the Annual Accounts for 2023/2024. The presentation of the Board's position, in accounting terms, differs from the monitoring position presented in Appendix 1, as it also contains statutory accounting entries for pensions and statutory accumulated absences.
- 5.4. The Annual Accounts in Appendix 2 show that the Board's total income on an accounting basis amounted to £4.075 million in 2023/2024. This was offset by total revenue expenditure on an accounting basis of £3.835 million, leaving a net deficit of £0.240 million (net cost of services (£0.240 million)). After implementing statutory accounting practice in relation to the pension and statutory accumulated absences figures, the net position for the Board for 2023/2024 is a surplus of £0.254 million – as presented in the monitoring statement in Appendix 1.
- 5.5. Adding this surplus to the Board's General Reserve carried forward from 2021/2022 (£1.721m), gives the Board a closing General Reserve position of £1.975 million at the end of 2023/2024. This is £0.134 million higher than anticipated as part of the probable outturn. The strategy for use of reserves in future years was approved by the Board in December 2023, and is reiterated in the Management Commentary of the Accounts (Appendix 1).

6. Climate Change, Sustainability and Environmental Implications

- 6.1. There are no climate change, sustainability or environmental implications in terms of the information contained in this report.

7. Other Implications

- 7.1. The main risk associated with the Board's Revenue Budget is that there is an overspend. The risk has been assessed as low given the detailed budget management applied. The risk is managed by the preparation of 4 weekly Budget Monitoring Reports where any variance is analysed. In addition, the probable outturn exercise ensures early warning for corrective action to be taken where appropriate.

8. Equality Impact Assessment and Consultation Arrangements

- 8.1. This report does not introduce a new policy, function or strategy or recommend a change to an existing policy, function or strategy and therefore no impact assessment is required.
- 8.2. There is also no requirement to undertake any consultation in terms of the information contained in the report.

Jackie Taylor
Treasurer

21 May 2024

Previous References

- ◆ Revenue Budget 2023/2024 – Lanarkshire Valuation Joint Board – 5 December 2022
- ◆ Revenue Budget Monitoring 2023/2024 – Lanarkshire Valuation Joint Board – 4 March 2024

List of Background Papers

- ◆ Financial ledger and budget monitoring results to 31 March 2024
- ◆ Unaudited Lanarkshire Valuation Joint Board Annual Accounts 2023/2024
- ◆ Lanarkshire Valuation Joint Board Revenue Budget Monitoring and Probable Outturn Position 2023/2024 – 4 December 2023

Contact for Further Information

If you would like to inspect the background papers or want further information, please contact:

Lorraine O'Hagan, Finance Manager (Strategy)

Ext: 2601 (Tel: 01698 452601)

E-mail: lorraine.o'hagan@southlanarkshire.gov.uk

LANARKSHIRE VALUATION JOINT BOARD

Revenue Budget Monitoring Report

Period Ended 31 March 2024

	Annual Budget	Forecast for Year	Annual Forecast Variance	Budget Proportion 31/03/24	Actual 31/03/24	Variance 31/03/24		% Variance 31/03/24	Note
	£000	£000	£000	£000	£000	£000			
<u>Budget Category</u>									
Employee Costs	3,261	2,903	358	3,261	2,887	374	under	11.5%	1
Property Costs	0	0	0	0	0	0	-	n/a	
Supplies & Services	159	166	(7)	159	115	44	under	27.7%	2
Transport & Plant	5	5	0	5	5	0	-	n/a	
Administration Costs	490	472	18	490	420	70	under	14.3%	3
Payments to Other Bodies	31	31	0	31	30	1	under	3.2%	
Financing Charges	13	(15)	28	13	(51)	64	under	492.3%	4
Total Controllable Exp.	3,959	3,562	397	3,959	3,406	553	under	13.9%	
Total Controllable Inc.	(60)	(60)	0	(60)	(66)	6	over recovery	(10%)	5
Net Controllable Exp.	3,899	3,502	397	3,899	3,340	559	under	14.3%	
Add Non-Controllable Budgets									
Central Support Costs	381	386	(5)	381	415	(34)	over	8.92%	6
Total Budget	4,280	3,888	392	4,280	3,755	525	under	12.3%	
Funded By:									
North Lanarkshire Council	(2,004)	(2,004)	0	(2,004)	(2,004.5)	0.5	over recovery	n/a	
South Lanarkshire Council	(2,004)	(2,004)	0	(2,004)	(2,004.5)	0.5	over recovery	n/a	
Transfer (From) Reserves	272	(120)	392	272	(254)	526	over recovery	(193.4%)	
Net Budget	0	0	0	0	0	0	-	n/a	

Variance Explanations**1. Employee Costs**

The underspend reflects staff turnover and recruitment undertaken during the year.

2. Supplies and Services

The underspend in 2023/24 relates to lower than anticipated spend on systems development support for Barclay recommendations.

3. Administration Costs

The underspend reflects lower than budgeted costs of Engaging Counsel in relation to valuation appeals following the transfer of the Valuation Appeal Panel to the Scottish Courts and Tribunal Services (£0.021m), underspends on printing and stationery (£0.024m) and underspends on training costs (£0.042m). These underspends are offset by an overspend in Postages (£0.013m) due to demand/cost of postage.

4. Financing Charges

The net financing charges budget reflects spend on IT equipment and interest on revenue balances. The underspend is on the interest on revenue balances line which is the level of interest received on the Boards cash balances invested in South Lanarkshire Council's Loans Fund. The underspend reflects higher than anticipated interest rates experienced in-year.

5. Income

The over recovery of income is in relation to income received for the Assessors Annual General Meeting from other Valuation Joint Boards, which is offset by expenditure included within Administration Costs.

6. Central Support Costs

The overspend is in relation to additional property costs and higher than budgeted support costs.

LANARKSHIRE VALUATION JOINT BOARD
ANNUAL ACCOUNTS
2023/2024



Contents	
Membership of the Board (2023/2024)	3
Management Commentary	4
Statement of Responsibilities	10
Annual Governance Statement	12
Remuneration Report	16
Expenditure and Funding Analysis	22
Comprehensive Income and Expenditure Statement	23
Balance Sheet	24
Movement in Reserves Statement	25
Cash Flow Statement	27
Notes to the Financial Statements	
Note 1 - Accounting Policies	29
Note 2 - Prior Period Adjustments	31
Note 3 - Accounting Standards issued but not Adopted	31
Note 4 - Critical Judgements in Applying Accounting Policies	33
Note 5 - Notes to the Expenditure and Funding Analysis - Adjustments Between Funding and Accounting Basis	33
Note 6 - Adjustments between Accounting Basis and Funding Basis Under Regulations	34
Note 7 - Assumptions Made About the Future and Other Major Sources of Estimation Uncertainty	35
Note 8 - Events after the Balance Sheet date	35
Note 9 - Contingent Liabilities	36
Note 10 - Leases	36
Note 11 - Property, Plant and Equipment – Movement on Balances	37
Note 12 - Intangible Assets	37
Note 13 - Short Term Debtors	37
Note 14 - Short Term Creditors	37
Note 15 - Related Party Transactions	38
Note 16 - Defined Benefit Pension Schemes	38
Note 17 - External Audit Costs	42
Note 18 - Grant Income	42
Note 19 - Balance Sheet Reserves	43
Note 20 - Financing and Management of Liquid Resources	43
Note 21 - Comprehensive Income and Expenditure Statement - financing and investment income and expenditure	44
Note 22 - Going Concern	44
Audit Report	45

Lanarkshire Valuation Joint Board (herein after referred to as 'the Board') is comprised of Elected Members from its two constituent local authorities. The serving Members of the Board during financial year 2023/2024 were as noted below:

South Lanarkshire Council

Councillor Walter Brogan (Convener)
Councillor Janine Calikes
Councillor Ross Clark
Councillor Colin Dewar
Councillor Lynsey Hamilton
Councillor Martin Hose
Councillor Gavin Wylie Keatt
Councillor Mark McGeever

North Lanarkshire Council

Councillor Jim Reddin (Depute Convener)
Councillor Bob Burgess
Councillor Lesley Jarvie
Councillor Tom Johnston
Councillor Fergus MacGregor
(until 22 June 2023)
Councillor Alex McVey
Councillor William Shields
(until 22 June 2023)
Councillor Anne Thomas
Councillor Kenneth Duffy
(from 22 June 2023)
Councillor Margaret Hughes
(from 22 June 2023)

Chief Officers

Assessor and Electoral Registration Officer: Gary Bennett BSc MSc AEA (Cert-Scotland) MRICS
IRRV (Hons)
(until 31 May 2023)

Renzo Pacitti BSc MRICS
(from 5 June 2023)

The following appointed office bearers of the Board are employed on a substantive basis by South Lanarkshire Council:

Clerk:

Cleland Sneddon
(Chief Executive of South Lanarkshire Council)
(until 31 December 2023)

Paul Manning
(Chief Executive of South Lanarkshire Council)
(from 1 January 2024)

Treasurer:

Paul Manning
(Executive Director of Finance and Corporate
Resources, South Lanarkshire Council)
(until 10 March 2024)

Jackie Taylor
(Executive Director of Finance and Corporate
Resources, South Lanarkshire Council)
(from 11 March 2024)

The management commentary provides an overview of the key messages in relation to the objectives and strategy of Lanarkshire Valuation Joint Board (the Board) and its financial performance for the year ended 31 March 2024. It also provides an indication of the issues and risks that may impact upon the Board's finances in the future.

The Board was established by the Valuation Joint Boards (Scotland) Order 1995 and came into existence on 1 April 1996. It provides a range of valuation and electoral registration services to and on behalf of South Lanarkshire Council and North Lanarkshire Council (the constituent authorities), working in partnership with other Valuation Joint Boards and professional bodies throughout Scotland.

Core Purpose, Vision, Service Function and Core Objectives

The Board's Service Plan was approved at the Board meeting in March 2022 and covers the period April 2022 through to March 2025. The Plan incorporates the Board's Vision statement which is "to deliver quality in the work which we undertake, provide efficient services to all service users, and ensure completeness and accuracy of the Electoral Register, Valuation Roll and the Valuation (Council Tax) List".

The Plan sets out the key business areas identified for Lanarkshire Valuation Joint Board over the three-year period, with a view to ensuring that the Board's services are delivered as effectively and efficiently as possible to service users.

Where deemed appropriate, each key business area is supported by a series of priorities and measurable key actions, against which performance is regularly reported to the Board.

Review of Performance

The Board's performance against key performance indicator (KPI) targets during 2023/2024 is detailed below:

Of 2,609 new Council Tax entries added, 95% were completed within 3 months of the effective date against a target of 87%. 97% were completed within 6 months against a target of 92%.

Of 3,073 alterations to the non-domestic valuation roll, 69% were completed within 3 months of the effective date against a target of 77% and 79% were completed within 6 months against a target of 92%. The three-monthly and six-monthly targets were not met, essentially due to the challenges presented by the shortage of staff combined with the new processes in place to deal with the 2023 Revaluation proposals.

With regards to electoral registration, within the period 2023/2024, the principal activities centred on maintaining the completeness and accuracy of the registers. However, during this period there was a recall petition in the Rutherglen and Hamilton West constituency, the first to take place in Scotland, and the first recall petition to take place following the introduction of the requirement to show photographic ID when signing a petition at a signing place. Following the outcome of the recall petition, a resultant by-election was held whereby electors were required to show photographic ID. In addition to this UK Parliamentary By-election, there were 3 additional local by-elections held: 2 in North Lanarkshire and 1 in South Lanarkshire.

The annual canvass of electors in 2023 was conducted under the terms of The Representation of the People (Annual Canvass) (Miscellaneous Amendments) (Scotland) Regulations 2020. Under these reforms, data matching is used at the outset of the canvass to identify those properties where all residents are matched with DWP or local data sets. The DWP dataset having already been used in the electoral registration process to verify an applicant's identity.

For the 2023 annual canvass of electors, circa. 253,500 households were issued with the Canvass Communication A form (CCA), which advised who was on the register and that unless there was a change in the household no return was required. The next stage to the reformed annual canvass

process involved the issuing of circa. 65,000 Canvass Forms (CF) to households which didn't match during the aforementioned exercise. Furthermore, a Canvass Communication B form (CCB) in respect of postal reminders was issued to circa 52,000 households. The household visit element of the 2023 canvass was undertaken, with circa 36,000 properties being canvassed. The canvass reforms have also allowed for e-communications that include telephone and email contact to be undertaken, a new telephone module was used to facilitate this process. The annual canvass was concluded successfully, and the registers were published timeously on 1 December 2023.

Rolling Registration activity, introduced in 2000 to assist in maintaining the Electoral Register, continued throughout 2023/24 with the bulk of registration applications received via the central government online registration system (www.gov.uk/register-to-vote).

More information on the Board's performance during 2023/2024 can be found on the Board's website at www.lanarkshire-vjb.gov.uk

Financial Performance

Revenue

The Comprehensive Income and Expenditure Statement on page 22 summarises the total costs of providing services and the income available to fund those services. The Board set a net operating expenditure budget for 2023/2024 of £4.280m to be funded by contributions from the two constituent local authorities. The budget was based on experience of expenditure and income levels during previous years and included a planned contribution from the Board's reserves of £0.272m. This budget included funding received from the Scottish Government for the implementation of the Barclay Review.

In comparison to this revised 2023/2024 budget, the Board returned a surplus of income over expenditure of £0.254m which, compared with the budgeted deficit of £0.272m, meant there was £0.526m of an improvement in the Board's position. This surplus excludes the accounting adjustments relating to pensions and short-term accumulating absences. In the main, the improved financial position reflected reductions in spend due to turnover of staff and ongoing recruitment difficulties in the sector.

The Table below compares the revised budget of the Board at the 31 March 2024. The difference between the net expenditure figure overleaf and that reported in the Comprehensive Income and Expenditure Statement is due to the accounting adjustments, which are analysed in the Expenditure and Funding Analysis on page 21.

Lanarkshire Valuation Joint Board Revenue Budget 2023/2024

	Budget	Actual	Variance
	£000	£000	£000
Employee Costs	3,261	2,887	374
Property Costs	202	208	(6)
Supplies and Services	159	115	44
Transport and Plant	5	5	0
Administration Costs	669	627	42
Payments to Other Bodies	31	30	1
Financing Charges	13	(51)	64
Total Expenditure	4,340	3,821	519
Income	(60)	(66)	6
Net Expenditure	4,280	3,755	525
Funded by:			
Contributions from Councils	(4,008)	(4,009)	1
Total	(4,008)	(4,009)	1
(Surplus) / Deficit for the Financial Year	272	(254)	526

As noted above, the main underspend was in respect of employee costs. This reflects a combination of the turnover of staff and difficulties in the recruitment of staff. In addition, Administration Costs incurred less than anticipated expenditure in relation to the cost of printing and stationery and training costs.

Balance Sheet

The Board's Balance Sheet as at 31 March 2024 reported net assets of £2.018m compared with net assets of £2.071m as at 31 March 2023, a movement of £0.053m during the year. This is mainly due to the reduction in the Pension Asset, offset by an increase in cash and cash equivalents.

Adding the surplus on the Balance Sheet as at 31 March 2023 (£0.254m) to the Board's General Reserve carried forward from 2022/2023 (£1.721m), gives the Board a closing General Reserve position of £1.975m at the end of 2023/2024. This is shown in the Expenditure and Funding Analysis on page 21 and the Movement in Reserves Statement on page 24.

Pension Fund

The disclosure requirements for pension benefits under International Accounting Standard 19 are detailed at Note 16. The appointed actuary assessed the Board's share of Strathclyde Pension Fund as a net asset of £0 as at 31 March 2024. This reflects the assumptions used by the actuary, including financial and demographic assumptions, resulting in a significant increase to the Pension Asset since the previous year.

The 2023/2024 pension reports provided by the actuary indicate an increased Asset (a surplus) for this year (compared to 2022/2023), and in line with IFRIC14, an asset ceiling has been applied. This reduced the Asset from £10.846m to £0 and reflects the present value of employer future service costs less the present value of future employer contributions, over the future working lifetime of your active scheme.

Whilst indicative of a broad position in terms of a pension asset, the reader should be aware of a range of factors, inherent in the figure, before drawing conclusions on the Asset shown in the Board's Financial Statements. The Board continues to meet pension contributions on an annual basis.

Note 16: Defined Benefit Pension Schemes on page 37 provides more details on pensions including the factors affecting the pension asset such as assumptions about mortality, salary inflation, pension inflation and discount rates.

The Board's actuary has confirmed that the IAS19 Balance Sheet is based on financial market values and future market expectation indicators as at 31 March 2024 to comply with the standard.

Provisions, contingencies and write-offs

The Board is not aware of any eventualities which may have a material effect on its financial position and has therefore made no provision for such eventualities. Contingent assets and liabilities are disclosed as a note to the financial statements. No debts were written off during the financial year.

Service Changes and Future Developments

The Board noted the annual update of Lanarkshire Valuation Joint Board's Service Plan at its meeting of 4 March 2023. Such updates on the service plan are provided annually to the Board. Future developments are anticipated in the following service areas:

Electoral Registration

Following the introduction of the Elections Act 2022, new legislative undertakings associated with the Act have included the introduction of Voter I.D. for certain elections and changes associated with the arrangements associated with overseas electors. Guidance on both matters are available from the LVJB website alongside forms to download or links to the Electoral Commission for more information. A UK Parliamentary General Election is scheduled to take place in the period up to 28 January 2025. As with all elections an election plan will be developed with an associated risk register.

Valuation: Non-domestic

Work over the period 2024/25 will continue with maintaining the valuation roll. There remains a significant challenge in respect of dealing with the voluminous numbers of outstanding 2017 running roll appeals, the vast majority of which were lodged as a result of the pandemic. At the time of writing, LVJB have approximately 3,000 appeals that have been transferred to the Local Taxation Chamber (LTC) with a disposal date of 31/12/2024. The LTC have embarked on a program of citing these appeals for all Assessors' offices in large numbers to facilitate their efficient disposal. However, due to shortages of staff able to deal with non-domestic proposals this will be a very onerous task and will undoubtedly impact on service delivery and other planned work streams.

With regard to the 2023 Revaluation proposals of which circa 1,400 were received, Proposal Determination Dates (PDD's) have been scheduled through to April 2025. The last date for a PDD to be set for the 2023 revaluation proposals being 30/09/2025.

Valuation: Domestic

In respect of Council Tax, work will continue with maintaining the Valuation List, entering new houses on the List as well as reviewing bands of houses which have been sold (where there have been alterations which may result in a band increase), as efficiently as possible.

With regard to proposals, although we have seen a recent upsurge, the number of proposals being converted to appeals is comparatively low at this stage. Recent changes to the proposal/appeals system have resulted in a number of proposals deemed invalid, being heard by the First-tier Tribunal then further appealed to the Upper Tribunal for Scotland. This new step in the appeal process has brought with it a new cost burden which will have to be closely monitored.

Financial Outlook

Most economic commentators forecast that pressures on public finances will continue for the foreseeable future. The Board recognises the impact of this difficult financial climate on its constituent authorities and as a consequence it continues to seek to generate efficiencies where possible. The Board's Financial Budget Strategy was updated in December 2023 to refresh the Strategy and to extend the timeframe to 2025/2026. The Financial Strategy assists in managing a number of key risks which directly impact on the funding available to deliver the Board's objectives. It also identifies a future strategy in respect of financial reserves.

The Budget for 2024/2025 was approved in December 2023, and included assumptions in relation to pay award and use of reserves. The revised expenditure budget totals £4.028 million and is funded by contributions from councils (including the Barclay allocations) and the use of Reserves (£0.400 million). It also takes account of New Burdens funding for the Electoral Integrity Programme.

Taking into account the use of £0.400 million in 2024/2025 will leave £1.575 million in Reserves for future years. This equates to 39% of the Board's annual budget for 2024/2025.

The Table below summarises the revised impact on Reserves across the 3 years of the Strategy leaving a balance of £1.104 million at the end of 2025/2026.

Reserves Forecast and Strategy – Revised December 2023

	2023/24 (year 1) £m	2024/25 (year 2) £m	2025/26 (year 3) £m
Opening Balance	1.721	1.975	1.575
Transfer to Reserves	0.254	-	-
Transfer to Reserves / (Utilisation of Reserves)	-	(0.400)	(0.471)
Closing Balance	1.975	1.575	1.104

The balance on Reserves (£1.104 million) is after a reduction in council contributions of £0.400m in 2024/2025 and significantly, the reduction in requisitions to reflect lower Pension Contributions. This still represents a significant balance. The reason it is considered appropriate to work towards

holding this level of reserve relates to a risk that funding for Barclay may not be recurring beyond this timeframe.

Consequently, the Assessor and Electoral Registration Officer will look to continue to implement efficiency savings in future, although with a significant number of statutory duties to be met the continued pressure on resources could have an adverse impact on performance and service delivery.

The Board's Financial Strategy will continue to be revised annually, with consideration given to any changes in the financial horizon and will be presented to the Board as appropriate.

Risks and Uncertainties

The Board noted the Risk Register Update 2024 at its meeting in March 2024. The main risks highlighted are the challenges associated with dealing with the 2017 valuation roll Covid-19 non-domestic appeals, the difficulties faced in recruiting and retaining qualified valuation staff, and the uncertainty surrounding the funding going forward for the duties brought about by the Barclay review into non-domestic rates.

In respect of the first highlighted risk, the disposal date for the outstanding Covid-19 appeals has been extended to the end of December 2024. However, as the Local Taxation Chamber, First-tier tribunal are now responsible for citing the outstanding appeals, these can only be dealt with on a reactive and not a proactive basis.

With regard to the second risk, following discussions with South Lanarkshire Council's Personnel Services, a review of the salary being paid to LVJB graduate surveyors was undertaken. The resultant change to the salary grading to match SLC Estates department has ensured that with appropriate training, graduate trainee valuers will be able to undertake the outstanding workload associated with the 2023 proposals.

Finally, in respect of the third risk, dialogue continues with the Scottish Government to ensure that all new statutory requirements emanating from the Barclay review are properly funded. All risks are monitored by the Board's management team with a view to mitigating each risk, whether an existing or emerging risk.

Post-Coronavirus Pandemic

Revised working practices introduced as a result of the pandemic are now established and include home/office blended working arrangements, sourcing more information digitally with the continued use of electronic communications where deemed appropriate. However, where a business need is identified, staff are required to attend the office every day.

Conclusion

Despite the ongoing challenges with regards to the recruitment and retention of qualified staff, performance on the whole was positive across all three main business areas, albeit the non-domestic performance targets were not met.

Sound financial management and medium-term planning has enabled the Board to successfully manage the financial challenges faced during the financial year 2023/24. However, there remain several challenges going forward, not least those posed by the introduction of three yearly non-domestic revaluations: the next being 1 April 2026. The impact of changes to the non-domestic appeals system, which have not yet been fully realised and it will only be once the bulk of the PDD's are set and decision notices issued, will the conversion rate of proposals to full appeals be known.

Further challenges, introduced by the Elections Act 2022, which were implemented during 2023/24, such as the requirement for electors to produce appropriate I.D. when voting in UK parliamentary elections and the changes to the rules regarding British citizens living abroad being eligible to register to vote in UK general elections, it is expected, will continue to impact on the workload of LVJB.

We wish to acknowledge the significant efforts of all staff in contributing to the Board's operational performance, of budget managers and support staff whose financial stewardship have contributed to the Board's financial position at 31 March 2024, and to everyone involved in the preparation of the Annual Accounts.

Jackie Taylor
Treasurer

Christine Maxwell
Assessor and ERO

Cllr Walter Brogan
Convener

This statement sets out the respective responsibilities of the Board and the Treasurer for the Annual Accounts.

The Board's Responsibilities

The Board is required 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. For the Board, that officer is the Executive Director of Finance and Corporate Resources for South Lanarkshire Council, designated as the Treasurer of the Board.
- Manage its affairs to secure economic, efficient and effective use of resources and safeguard its assets.
- Ensure the Annual Accounts are prepared in accordance with legislation (The Local Authority Accounts (Scotland) Regulations 2014) and is compatible with that legislation, in accordance with proper accounting practices (section 12 of the Local Government in Scotland Act 2003).
- Approve the Annual Accounts for signature.

Councillor Walter Brogan
Convener of Lanarkshire Valuation Joint Board
3 June 2024

The Treasurer's Responsibilities

The Treasurer is responsible for the preparation of the Board's annual accounts in accordance with proper practices as required by legislation and as set out in the CIPFA/LASAAC Code of Practice on Local Authority Accounting in the United Kingdom (the Accounting Code).

In preparing the Annual Accounts, the Treasurer has:

- Selected suitable accounting policies, and applied them consistently.
- Made judgements and estimates that were reasonable and prudent.
- Complied with legislation.
- Complied with the Code of Practice on Local Authority Accounting in the United Kingdom.

The Treasurer has also:

- Kept adequate accounting records which were up to date.
- Taken reasonable steps for the prevention and detection of fraud and other irregularities.

I certify that the annual accounts give a true and fair view of the financial position of the Board at the reporting date and the transactions of the Board for the year ended 31 March 2024.

Jackie Taylor
Treasurer of Lanarkshire Valuation Joint Board

Annual Governance Statement

This statement sets out the framework within which the Board has proper arrangements for the governance of the Board's affairs, thereby facilitating the effective exercise of its functions, ensuring that appropriate arrangements are in place for the management of risk and appropriate systems of internal control are in place.

The Annual Governance Statement has been prepared within the context of the Board's governance framework and meets legislative requirements to include the Annual Governance Statement with the Annual Accounts. A consolidated Code of Corporate Governance was approved at the Board meeting of 4 March 2019, and this is still applicable.

Scope of Responsibility

In delivering its aims and objectives, the Board is responsible for ensuring that its business is conducted in accordance with the law and proper standards, and that public money is safeguarded, properly accounted for and used economically, efficiently and effectively. The Board also has a statutory duty to make arrangements to secure best value under the Local Government in Scotland Act 2003. In discharging this responsibility, the Board's elected members and senior officers are responsible for putting in place proper arrangements for its affairs and facilitating the effective exercise of its functions, which includes arrangements for the management of risk.

Governance Framework

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

The main features of the Board's Corporate Governance arrangements are:-

- Consolidated Code of Corporate Governance;
- Clearly defined Standing Orders, Scheme of Delegation and Financial Regulations and Tender Procedures;
- Comprehensive business planning arrangements, setting key targets and action plans designed to achieve our corporate objectives;
- Arrangements to manage risk, including a risk management strategy and Corporate Risk Register and business continuity plans;
- Clear customer complaints procedures;
- Policies to regulate employee related matters, including the Employee Code of Conduct and Disciplinary Procedures; and
- Regular public performance monitoring.

As part of the overall control arrangements, the system of internal control is designed to ensure that assets are safeguarded, transactions are authorised and properly recorded and material errors are detected and corrected. This system is based on a framework of regular management information, financial regulations, administrative procedures (including segregation of duties), management and supervision, and a system of delegation and accountability.

Development and maintenance of the system is undertaken by managers within the Board. In particular, the system includes:-

- Financial management supported by Financial Regulations;
- Detailed budgeting systems;
- Regular reviews of periodic and annual financial reports which indicate financial performance against forecasts;
- Setting targets to measure performance, including financial performance;

- The preparation of regular financial reports that compare actual expenditure and income against forecasts; and
- A range of policies such as the Counter Fraud, Bribery and Corruption Policy. These continue to be updated to reflect best practice and support a culture of ethical behaviour amongst employees and councillors.

The Board considered the adequacy and effectiveness of the Board's governance arrangements and internal control environment and approved the Annual Governance Statement and Accounts.

South Lanarkshire Council is the administering authority. All financial transactions of the Board are processed through the financial systems of the Council and are subject to the same controls and scrutiny as those of the Council. This includes regular reviews by the Council's Internal Audit Manager.

CIPFA Financial Management Code

The Chartered Institute of Finance and Public Accountancy (CIPFA) previously introduced a Financial Management Code (the FM Code) which provides "guidance for good and sustainable financial management in local authorities. By complying with the principles and standards within the code, authorities will be able to demonstrate their financial sustainability". A key goal of the FM Code is to improve the financial resilience of organisations by embedding enhanced standards of financial management.

The Board reviewed the principles of the FM Code and carried out a self-assessment as part of its internal governance regime during 2020-2021. This identified that the Board where appropriate had fully embedded all but 1 of the principles of the Code in its normal business. An action was identified for the remaining principle which was to include a statement regarding the adequacy of reserves in the next budget strategy paper. The 2024/2025 Budget Strategy paper was presented to the Board in December 2023. This included reference to the level of Reserves and a plan for their use moving forward, across financial years 2024/2025 and 2025/2026. This will be refreshed as the Budget for 2025/2026 is prepared for consideration in December 2024.

Review of Effectiveness

The Board purchases an internal audit service from South Lanarkshire Council, through a Service Level Agreement. The role of Internal Audit is to provide an independent audit opinion on the adequacy and effectiveness of the Board's governance, risk management and internal control systems based on audit work undertaken in the year.

The internal audit service provided to the Board operates in accordance with the Public Sector Internal Audit Standards (revised 2017). A rolling programme of audits are undertaken on an annual basis targeted at the areas of greatest risk.

The Internal Audit Manager provides an annual report to the Board and an audit opinion on the adequacy and effectiveness of the Board's governance, risk management and internal control systems based on audit work undertaken in the year. The annual report for 2023/2024 was presented to the Board on 3 June 2024. The Internal Audit Manager's annual assurance statement concluded that a reasonable level of assurance can be placed on the adequacy and effectiveness of the Board's framework of governance, risk management and control arrangements for the year ended 31 March 2024.

Statement on the Role of the Chief Financial Officer

CIPFA published the statement on the role of the Chief Financial Officer in 2010 and under the Code, the Board is required to state whether it complies with the statement, and if not, to explain how their governance arrangements deliver the same impact.

The Board's financial management arrangements comply with the principles set out in CIPFA's statement on the Role of the Chief Financial Officer.

Continuous Improvement

As part of the annual audit review, recommendations are provided which not only assist management to improve their control environment, but also provide an assessment of the adequacy of existing systems and procedures, including highlighting any necessary improvements to maintain and improve the Board's governance arrangements going forward. The external auditor's report, [2022/2023 Annual Audit Report](#) did not identify any Governance actions for implementation during 2023/2024.

Post- Coronavirus Pandemic

Revised working practices introduced as a result of the pandemic are now established and include home/office blended working arrangements, sourcing more information digitally with the continued use of electronic communications, where deemed appropriate. However, where a business need is identified, staff are required to attend the office every day.

The Board's staff are once again to be commended on their ability to adapt to changing processes to ensure that all statutory functions are carried out.

Assurance

In conclusion, there were no significant weaknesses identified in the Annual Audit Report relating to improvements requiring action in 2023/2024. Systems are in place to continually review and improve the control environment and governance arrangements operated by the Board.

The effectiveness of governance is dependent on the actions of officers of the Board and by the work of Internal and External Audit. It is the Board's view that the governance arrangements were effective during financial year 2023/2024.

Significant Governance Areas

The Board's management team identifies risks which LVJB is exposed to and documents the controls in place to help mitigate each risk. At the latest review in January 2024, 3 risks were deemed high and are summarised in the table below.

Risk	Classification	Key Risk	Description of Risk	Controls in Place
1	Operational, Continuity and Performance	Inability to deal with increase in non-domestic appeals activity	Upsurge in non-domestic appeal activity, in particular the voluminous appeals received in connection with the coronavirus pandemic. Also, dealing with voluminous levels of proposals against the 2023 non-domestic revaluation in a three yearly revaluation cycle. This leads to greater time spent by LVJB staff on handling appeals	1) Structured non-domestic proposal disposal programme. 2) Regular case review meetings as required. 3) Follow agreed disposal strategy of non-domestic proposals with Scottish Assessors Association's (SAA) where appropriate. 4) Monitored by all Valuation Managers. 5) Liaising with the Scottish Courts and Tribunals Service in respect of facilitating hearings to deal with the increased workload. 6) Liaising with the Scottish Government and the Tribunal set-up via the Scottish Assessors Association, on proposal and appeal volumes and statutory disposal deadlines.

Risk	Classification	Key Risk	Description of Risk	Controls in Place
				7) Liaising with agents regards appeal volumes and the prospect of settlement without the need for a hearing.
2	People	Failure to recruit and/or retain qualified valuation staff.	Failure to retain or recruit staff including those with appropriate qualifications, due to industry salaries.	1) Work life balance/conditions of service/personnel policies/job families. 2) PDR process. 3) Recruitment of trainee valuers, employed when appropriate, with structured training scheme in place. 4) Offer to existing staff of training/professional qualifications where deemed appropriate. 5) Ongoing monitoring of grading matrix alongside key duties to ensure fair and equal pay with constituent authorities to retain staff.
3	Financial	Lack of funding for new duties associated with the Barclay review into non-domestic rates.	Insufficient funding for new duties could lead to difficulties in delivery of statutory undertakings. There is no detail on future years' funding from the Scottish Government for such duties.	1) Risk to the new statutory duties has been raised with Scottish Government officials, and directly with the Minister for Public Finance, Planning and Community Wealth 2) Three yearly budget planning assists with the identification of when funding levels become critical to service delivery.

Christine Maxwell
Assessor and ERO

Councillor Walter Brogan
Convener

The remuneration report provides details of the Board's remuneration policy for senior Board members and senior employees.

Introduction

The Remuneration Report has been prepared in accordance with the Local Authority Accounts (Scotland) Regulations 1985 (as amended by the Local Authority Accounts (Scotland) Regulations 2014). These Regulations require various disclosures about the remuneration and pension benefits of senior Board members and senior employees.

All information disclosed in tables 1 – 3 and 5 and 6 in this Remuneration Report and details of exit packages have been audited by Audit Scotland. The other sections of the Remuneration Report have been reviewed by Audit Scotland to ensure that they are consistent with the financial statements.

Senior Employees

The remuneration of senior employees is set by reference to national arrangements. The Scottish Joint Negotiating Committee (SJNC) for Local Authority Services sets the salaries for the Chief Officers of Scottish local authorities. Circular CO/152 sets the amount of salary for Chief Officers for 2022/2023.

Senior Councillors

The Convener and Depute Convener of the Lanarkshire Valuation Joint Board are remunerated by the Council of which they are a council member, as shown in Table 3.

The remuneration of councillors is regulated by the Local Governance (Scotland) Act 2004 (Remuneration) Regulations 2007 (SSI No. 2007/183) as amended most recently by the Local Governance (Scotland) Act 2004 (Remuneration) Amendment Regulations 2022 (SSI 2022/18). The Regulations provide for the grading of Councillors for the purposes of remuneration arrangements, as either the Leader of the Council, the Provost, Senior Councillors or Councillors. These regulations also set out the amounts a councillor may be paid for being a Convener or Depute Convener of a Joint Board. This is inclusive of any amount payable to them as either a Councillor or Senior Councillor.

The Board has an arrangement with each Council who remunerates the Convener and Depute Convener/s to reimburse the Council for the additional costs of that councillor arising from them being a Convener or Depute Convener of the Board. The disclosures made in this report are limited to the amounts paid to the Council by the Board for remuneration and does not reflect the full value of the remuneration that may be paid to the councillor.

Trade Unions (Facility Time Publication Requirements) Regulations 2017

In addition to the regulations governing senior employees and councillors, the Trade Union (Facility Time Publication Requirements) Regulations 2017, which applied from 1 April 2017, require public sector employers to collect and publish a range of information on trade union facility time in respect of their employees who are Trade Union Representatives. The [Trades Unions \(Facility Time Publication Requirements\)](#) is available on the Board's website.

There are no employees within the Board who are Trade Union Representatives, as noted on the Board's website.

General Pay Bands for Senior Employees

The number of officers who received remuneration (excluding pension contributions) in excess of £50,000 for the financial year is shown in Table 1:

Table 1 - General Pay Band Disclosure for Senior Employees

Annual Remuneration	Number of Employees	Number of Employees
£	2023/24	2022/23
50,000 – 54,999	5	2
55,000 – 59,999	3	2
60,000 – 64,999	0	1
65,000 – 69,999	0	2
70,000 – 74,999	1	0
75,000 – 79,999	0	1
80,000 – 84,999	1	1
85,000 – 114,999 (Note 1)	0	0
115,000 – 119,999	1	0
120,000 – 124,999	0	0
125,000 – 129,999	0	1

Note 1: These are merged pay bands covering more than £5,000 due to the fact that no employees fell into these bands in either financial year.

Disclosure of Remuneration

Tables 2 and 3 provide details of the remuneration paid to the Board's senior employees, Convener and Depute Convener. Comparative figures for 2022/2023 have been shown.

Table 2 – Senior Employees

Name / Post	Salary / Fees	Taxable Expenses	Compensation for Loss of Office	Any other Remuneration	2023/24 Total	2022/23 Total
G Bennett Assessor and Electoral Registration Officer (To 31 May 2023)	£22,000 (Full Time Equivalent £133,535)	-	-	-	£22,000 (Full Time Equivalent £133,535)	£125,772
R Pacitti Assistant Assessor and Electoral Registration Officer (To 11 June 2023)	£15,631 (Full Time Equivalent £81,594)	-	-	-	£15,631 (Full Time Equivalent £81,594)	£76,847
Assessor and Electoral Registration Officer (From 12 June 2023)	£103,973 (Full Time Equivalent £129,224)	-	-	-	£103,973 (Full Time Equivalent £129,224)	-
C Maxwell Assistant Assessor and Electoral Registration Officer (From 6 April 2022)	£81,594	-	-	-	£81,594	£73,811 (Full Time Equivalent £74,584)
J Dell Assistant Assessor and Electoral Registration Officer (From 9 October 2023)	£37,923 (Full Time Equivalent £79,182)	-	-	-	£37,923 (Full Time Equivalent £79,182)	n/a

Name / Post	Salary / Fees	Taxable Expenses	Compensation for Loss of Office	Any other Remuneration	2023/24 Total	2022/23 Total
J Neason Assistant Assessor and Electoral Registration Officer (To 5 April 2022)	-	-	-	-	-	£884 (Full Time Equivalent £76,847)
Total	£261,121	-	-	-	£261,121	£277,314

The senior employees included in Table 2 include any Board employee:

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

Table 3 – Conveners and Depute-Conveners

Name / Post	Salary / Fees	Taxable Expenses	Compensation for Loss of Office	Any other Remuneration	2023/24 Total	2022/23 Total
W Brogan Convener (From 27 June 2022)	£5,029	-	-	-	£5,029	£3,729
J Reddin Depute Convener (From 27 June 2022)	£3,773	-	-	-	£3,773	£2,798
A McVey Convener (To 5 May 2022)	-	-	-	-	-	£469
L Hamilton Depute Convener (To 5 May 2022)	-	-	-	-	-	£352
Total	£8,802	-	-	-	£8,802	£7,348

Pension Rights

Pension benefits for councillors and Lanarkshire Valuation Joint Board employees are provided through the Local Government Pension Scheme (LGPS).

The Board's employees had a final salary pension scheme prior to 1 April 2015. This means that pension benefits are based on the final year's pay and the number of years that person has been a member of the scheme. As of 1 April 2015, the Board's employees are now part of a defined benefit pension scheme worked out on a career average basis. Benefits built up are calculated using pensionable pay each scheme year, rather than final salary. All benefits built up prior to this date are protected.

From 1 April 2009, a five-tier contribution system was introduced with contributions from scheme members based on how much pay falls into each tier. This is designed to give more equality between the costs and benefits of scheme membership. Under The Local Government Pension Scheme (Scotland) Regulations 2014, the earnings ranges used to determine annual contribution rates are to be increased each year by any increase applied to pensions under the Pensions

(Increase) Act 1971. In accordance with this the salary bands for 2022/2023 were uprated by the Consumer Price Index (CPI) increase for 2023/2024.

The member contribution rates and tiers for 2023/2024 are shown in Table 4 along with those that applied in 2022/2023.

Table 4 – Pension Contribution Rates

Pensionable Pay	Contribution rate 2023/24	Pensionable Pay	Contribution Rate 2022/23
On earnings up to an including £25,300	5.50%	On earnings up to an including £23,000	5.50%
On earnings above £25,300 and up to £31,000	7.25%	On earnings above £23,000 and up to £28,100	7.25%
On earnings above £31,000 and up to £42,500	8.50%	On earnings above £28,100 and up to £38,600	8.50%
On earnings above £42,500 and up to £56,600	9.50%	On earnings above £38,600 and up to £51,400	9.50%
On earnings above £56,600	12.0%	On earnings above £51,400	12.0%

From April 2015, if a person works part-time their contribution is based on their part-time pay. Prior to this, if a person worked part-time, their contribution rate was worked out on the whole-time pay rate for the job, with actual contributions paid on actual pay earned.

There is no automatic entitlement to a lump sum. Members may opt to give up (commute) pension for lump sum up to the limit set by the Finance Act 2004.

From 1 April 2015, benefits are calculated on the basis of a revalued annual pension built up of 1/49th of pensionable pay each year, plus inflation to keep up with the cost of living. Prior to this date, the accrual rate guaranteed a pension based on 1/60th of final pensionable salary and years of pensionable service and prior to 2009 the accrual rate guaranteed a pension based on 1/80th and a lump sum based on 3/80th of final pensionable salary and years of pensionable service.

The value of the benefits has been calculated without exercising any option to commute pension entitlement into a lump sum and without any adjustment for the effects of future inflation.

In those cases where members have transferred pension entitlements from previous employments, the pension figures shown relate to the benefits that the person has accrued as a consequence of their total local government service, and not just their current appointment. It also reflects both employer and employee contributions.

The Pension entitlement of Senior Employees for the year to 31 March 2024 are shown in the Table 5, together with the contribution made by the Board to each senior employees' pension during the year. The accrued pension benefit reflects both the employer and employee contributions.

Table 5 – Pension Benefits: Senior Employees

Name / Post		Accrued Pension Benefits March 2024	Movement in accrued pension benefits since 31 March 2022	Pension Contribution made by Board 2023/24	Pension Contribution made by Board 2022/23
G Bennett Assessor and Electoral Registration Officer (To 31 May 2023)	Pension Lump Sum	£73,431 £114,849	£130 £0	£4,246	£24,274
R Pacitti Assistant Assessor and Electoral Registration Officer (To 11 June 2023) Assessor and Electoral Registration Officer (From 12 June 2023)	Pension Lump Sum	£65,789 £117,282	£23,242 £47,457	£23,083	£14,831 -
C Maxwell Assistant Assessor and Electoral Registration Officer (From 6 April 2022)	Pension Lump Sum	£37,054 £54,853	£2,910 £3,132	£15,748	£14,395
J Dell Assistant Assessor and Electoral Registration Officer (From 9 October 2023)	Pension Lump Sum	£34,114 £43,641	n/a n/a	£7,319	-
J Neason Assistant Assessor and Electoral Registration Officer (To 5 April 2022)	Pension Lump Sum	n/a n/a	n/a n/a	£0	£171
Total				£53,671	£53,671

Table 6 – Pension Benefits: Conveners and Depute Conveners

Name / Post	Pension Contribution made by Board 2023/24	Pension Contribution made by Board 2022/23
W Brogan, Convener (From 27 June 2022)	£971	£720
J Reddin, Depute Convener (From 27 June 2022)	£729	£540
A McVey, Convener (To 5 May 2022)		£91
L Hamilton, Depute Convener (To 5 May 2022)	-	£68

Exit Packages

There were no exit packages agreed or paid for in 2023/2024 or 2022/2023.

Christine Maxwell
Assessor and ERO

Councillor Walter Brogan
Convener

The Expenditure and Funding Analysis shows the expenditure and income figures reported to Lanarkshire Valuation Joint Board and, through a single adjustments column, reconciles it to the accounting figures presented in the Comprehensive Income and Expenditure Statement.

Expenditure and Funding Analysis 2023/2024

	2022/2023				2023/2024	
Net Exp. Chargeable to GF	Adjustment between Funding and Accounting Basis (note 5)	Net Exp. in CIES		Net Exp. Chargeable to GF	Adjustment between Funding and Accounting Basis (note 5)	Net Exp. in CIES
Column 1	Column 2	Column 3		Column 5	Column 6	Column 7
£000	£000	£000		£000	£000	£000
2,917	539	3,456	Employee Costs	2,887	22	2,909
201		201	Property Costs	208		208
152		152	Supplies and Services	115		115
3		3	Transport and Plant	5		5
684	(24)	660	Administration Costs	627	(29)	598
30		30	Payments to Other Bodies	30		30
8	21	29	Financing Charges	(51)	21	(30)
3,995	536	4,531	Total Expenditure	3,821	14	3,835
(4,237)		(4,237)	Income	(4,075)		(4,075)
(242)	536	294	Net Cost of Services	(254)	14	(240)
0	(28)	(28)	Financing and Investment Income and Expenditure	0	(517)	(517)
(242)	508	266	(Surplus) or Deficit	(254)	(503)	(757)

2022/23		2023/24
General Fund		General Fund
£000		£000
(1,479)	Opening General Fund Balance	(1,721)
(242)	(Less)/plus (Surplus) or Deficit on General Fund (per column 1 and 5 of EFA)	(254)
-	Transfers To/From Reserves	-
(1,721)	Closing General Fund Balance	(1,975)

This statement shows income generated by the Board during the year and how it was spent on services and financing costs.

2022/23		2023/24	Note
Actual		Actual	
£000		£000	
3,456	Employee Costs	2,909	
201	Property Costs	208	
152	Supplies and Services	115	
3	Transport and Plant	5	
660	Administration Costs	598	
30	Payments to Other Bodies	30	
29	Financing Charges	(30)	
4,531	Total Expenditure	3,835	
(4,237)	Income	(4,075)	
294	Net Cost of Services	(240)	
(28)	Financing and Investment Income and Expenditure	(517)	
266	Deficit on the Provision of Services	(757)	
977	Re-measurement of the Net Defined Benefit Asset/Liability	807	16
977	Other Comprehensive Income and Expenditure	807	
1,243	Total Comprehensive Income and Expenditure	50	

This statement shows the resources of the Board and means by which they were financed. It shows the values as at the Balance Sheet date of the assets and liabilities recognised by the Board.

31 March 2023		31 March 2024	Note
£000		£000	
	Non-Current Assets:		
135	Property, Plant and Equipment	113	11
289	Pension Asset	0	16
424	Total Non-Current Assets	113	
	Current Assets:		
100	Short Term Debtors	106	13
1,814	Cash and Cash Equivalents	1,992	
1,914	Total Current Assets	2,098	
	Current Liabilities:		
(267)	Short Term Creditors	(193)	14
(267)	Total Current Liabilities	(193)	
2,071	Total Assets less Current Liabilities	2,018	
	Long Term Liabilities		
(496)	Pension Liability	(493)	16
1,575	Total Assets less Liabilities	1,525	
	Financed By:		
	Unusable Reserves		
(207)	Pension Reserve	(493)	19
(74)	Accumulating Compensated Absences Reserve	(70)	19
135	Capital Adjustment Account	113	19
	Usable Reserves		
1,721	General Fund Reserve	1,975	19
1,575		1,525	

The notes on pages 28 to 43 form part of the financial statements.

The unaudited accounts were approved for issue by the Board on 3 June 2024. The unaudited accounts are signed on behalf of the Board by:

Jackie Taylor
Treasurer of Lanarkshire Valuation Joint Board

This statement shows the movement in the year on the different reserves held by the Board, analysed into usable reserves and unusable reserves. The deficit on the provision of services shows the true economic cost of providing the Board's services, which is fully analysed in the Comprehensive Income and Expenditure Statement on page 22. This cost excludes other statutory charges to the General Fund balance. The net increase / (decrease) before transfers to / from other statutory reserves shows the statutory General Fund balance before any discretionary transfers to or from the other statutory reserves of the Board.

	General Fund Balance	Total Usable Reserves	Unusable Reserves	Total Reserves
	£000	£000	£000	£000
Balance as at 31 March 2023	1,721	1,721	(146)	1,575
Movement in Reserves during 2023/2024				
Surplus on the provision of services	757	757	-	757
Other comprehensive income and expenditure	-	-	(807)	(807)
Total comprehensive income and expenditure	757	757	(807)	(50)
Adjustments between accounting basis and funding basis (note 5)	(503)	(503)	503	0
Net increase before transfers to / from other statutory reserves	254	254	(304)	(50)
Transfers to / from other statutory reserves	-	-	-	-
Increase / (Decrease) in 2023/2024	254	254	(304)	(50)
Balance as at 31 March 2024	1,975	1,975	(450)	1,525

Movement in Reserves Statement for the year ended 31 March 2023

	General Fund Balance	Total Usable Reserves	Unusable Reserves	Total Reserves
	£000	£000	£000	£000
Balance as at 31 March 2022	1,479	1,479	1,339	2,818
Movement in Reserves during 2022/2023				
Surplus on the provision of services	(266)	(266)	-	(266)
Other comprehensive income and expenditure	-	-	(977)	(977)
Total comprehensive income and expenditure	(266)	(266)	(977)	(1,243)
Adjustments between accounting basis and funding basis (note 5)	508	508	(508)	0
Net increase before transfers to / from other statutory reserves	242	242	(1,485)	(1,243)
Transfers to / from other statutory reserves	-	-	-	-
Increase / (Decrease) in 2022/2023	242	242	(1,485)	(1,243)
Balance as at 31 March 2023	1,721	1,721	(146)	1,575

Cash Flow Statement

This statement shows the changes in cash and cash equivalents of the Board during the year. The statement shows how the Board generates and uses cash and cash equivalents by classifying them as either operating, investing or financing activities.

- The level of net cash arising from operating activities is a key indicator of the extent to which the operations of the Board are funded by way of taxation and grant income or from service users and constituent authorities.
- Investing activities represent the extent to which cash outflows have been made for resources which are intended to contribute to the Board's future service delivery.
- There were no financing activities as the board had no requirement to borrow.

Further analysis of movements is provided in the cash flow notes following the statement.

2022/23		2023/24
£000		£000
(266)	Net deficit / (surplus) on the provision of services	757
508	Adjust net deficit / (surplus) on the provision of service for non-cash movements	(668)
30	Adjust for items included in the net deficit / (surplus) on the provision of services that are investing and financing activities	89
272	Net cash flows from operating activities	178
0	Investing Activities	0
272	Net increase or decrease in cash and cash equivalents	178
1,542	Cash and cash equivalents at 1 April	1,814
1,814	Cash and cash equivalents at 31 March	1,992

Cash Flow Statement Note – Non Cash Movements

The balance of non-cash movements is made up of the following elements:

2022/23		2023/24
£000		£000
21	Depreciation, impairment and amortisation of assets	21
(28)	Movement in Debtors	(6)
63	Movement in Creditors	(71)
503	Movement in Pension Liability	(521)
(16)	Movement in the Employee Statutory Adjustment Account	(3)
(5)	Movement in the Flexible Working Scheme Adjustment Account	-
(30)	Interest received	(89)
508	Net Cash flows from the provision of services for non-cash movements	(669)

Cash Flow Statement Note – Operating Activities

The cash flows for operating activities include the following items:

2022/23		2023/24
£000		£000
30	Interest received	89
0	Interest paid	0
30	Net cash flows from operating activities	89

Cash Flow Statement Note – Cash and Cash Equivalents

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

2022/23		2023/24
£000		£000
1,814	Short term deposits	1,992
1,814	Total Cash and Cash Equivalents	1,992

Note 1: Accounting Policies

General Principles

Lanarkshire Valuation Joint Board is required to prepare annual accounts by the Local Authority Accounts (Scotland) Regulations 2014, section 12 of the Local Government in Scotland Act 2003 requires they be prepared in accordance with proper accounting practices. The general policies adopted in compiling and presenting the Accounts are those recommended by the Code of Practice on Local Authority Accounting in the United Kingdom 2023/2024 issued jointly by the Chartered Institute of Public Finance and Accountancy (CIPFA) and the Local Authority (Scotland) Accounts Advisory Committee (LASAAC), supported by International Financial Reporting Standards (IFRS). There are no significant departures from those recommendations.

The Annual Accounts has been prepared under the historic cost convention. All accounting policies have been applied consistently.

Debtors and Creditors

Accruals basis

The Comprehensive Income and Expenditure Statement is compiled on an accruals basis. Income and expenditure activities are accounted for in the year in which they take place, not simply when payments are made or received. Where goods and services have been sold but the income not received by 31 March 2024 or goods have been received but not paid for by 31 March 2024 then the Comprehensive Income and Expenditure Statement has been amended to reflect the outstanding amounts and a debtor or creditor for the relevant amount is recorded in the Balance Sheet.

(i) Debtors

All specific and material sums payable to the Board have been brought into account.

(ii) Creditors

Sundry Creditors are accrued on the basis of payments made during the first three weeks following 31 March 2024; together with specific accruals in respect of further material items.

(iii) Accumulating Compensated Absences

International Accounting Standard 19 (IAS19) states that 'an organisation should account for employment benefits when employees earn them and the authority is committed to providing them, even if the actual provision might be in future years.' All salaries and wages earned up to 31 March 2024 are included irrespective of when actual payments were made. The requirements of IAS 19 have been fully applied in the current year, in respect of annual leave provision, including recognition of the net liability and an accumulating compensated absences reserve in the Balance Sheet and entries in the Comprehensive Income and Expenditure Statement for movements in the liability relating to the scheme.

(iv) Pension Costs

The Board participates, through South Lanarkshire Council, in the Local Government Superannuation Scheme, which is administered by Glasgow City Council.

The cost of providing pensions for employees is charged to the Comprehensive Income and Expenditure Statement in accordance with the statutory requirements governing the particular pension schemes to which the Board contributes.

While the requirements of IAS19 have been fully applied in the current year, the Pension report provide by the actuary has indicated a significant net Asset (a surplus). The significant nature of the Asset has been reviewed, and in line with IFRIC14, the asset has been de-recognised to equate to the level of the asset ceiling, provided by the Fund's actuary. This reflects the net present value of future service costs less the net present value of future obligations over the future working lifetime as at 31 March 2023. This derecognition has been applied through the Comprehensive Income and Expenditure Statement. Previous year budget and expenditure information has been provided to allow comparability.

In assessing liabilities for retirement benefits for the 2022/2023 Annual Accounts (included in the net asset), a discount rate based on the current rate of return on a high-quality corporate bond of equivalent currency and term to the scheme was used. The Actuary has advised that a rate of 4.75% per annum is appropriate (2021/2022 – 2.7%).

Actuarial Gains and Losses – changes in the net pension asset / liability that arise because of events have not coincided with assumptions made at the last actuarial valuation or because the actuaries have updated their assumptions – debited to the Pension Reserve.

(v) Allocation of Central Support Expenses

The allocation of Central Support Expenses is the cost of those South Lanarkshire central support departments which provide a service to the Board. The individual support departments are Administration Services, Personnel, Information Technology and Finance Services. The method of allocation is determined by each individual department and in most instances is a time-based allocation of employee costs or the recharge of actual costs incurred. The recharge is made on a consistent basis.

(vi) Borrowing Facilities

The Board is a separate legal entity and has South Lanarkshire Council as its lead authority. The loans' fund of South Lanarkshire Council acts as banker to the Board and consequently lends or borrows according to the required cash flow and activities of the Board.

(vii) Financial Instruments

Where an instrument has a maturity of less than 12 months the fair value is taken to be the principal outstanding.

Creditors due within 12 months are not classed as a financial instrument.

Intangible Assets

Expenditure on non-monetary assets that do not have physical substance but are controlled by the Board as a result of past events (for example, software licences) is capitalised when it is expected that it will bring benefits to the Board for more than 12 months.

Intangible Assets are measured at cost. The depreciable amount of an intangible asset is amortised over its useful life in the Comprehensive Income and Expenditure Statement. The useful life of these assets is deemed to be 1-5 years. The Board has no Intangible Assets.

Leases

Leases are classified as finance leases where the terms of the lease transfer substantially all the risks and rewards incidental to ownership of the property, plant or equipment from the lessor to the lessee. All other leases are classified as operating leases.

The Board as Lessee – Operating Leases

Rentals paid under operating leases are charged to the Comprehensive Income and Expenditure Statement as an expense for the use of the leased property, plant or equipment.

Property, Plant and Equipment

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

Recognition

Expenditure on the acquisition, creation or enhancement of Property, Plant and Equipment is capitalised on an accruals basis. Expenditure that merely maintains the condition of an asset e.g. repairs and maintenance is charged as an expense when it is incurred.

Measurement

Assets are initially measured at cost, comprising:

- the purchase price.

- any costs attributable to bringing the asset to the location and condition necessary for it to be capable of operating in the manner intended by management.

Assets are then carried in the Balance Sheet using the following measurement bases:

- other land and buildings – fair value, determined by the amount that would be paid for the asset in its existing use (existing use value – EUV).
- vehicles, plant and equipment – where non-property assets that have short useful lives or low values (or both), depreciated historical cost basis is used as a proxy for fair value.

Depreciation

Depreciation is provided for on all Property, Plant and Equipment assets and is calculated on the following bases:

- other buildings – straight-line allocation over the useful life of the property as estimated by the valuer (other buildings 10 – 40 years).
- vehicles, plant and equipment – straight line allocation over the useful life of the asset (5 – 20 years).
- over the term of the remaining lease of David Dale House.

Note 2: Prior Period Adjustments

There are no prior period adjustments included within the 2023/2024 Annual Accounts.

Note 3: Accounting Standards Issued but Not Adopted

The Accounting Code of Practice requires the Board to disclose information relating to the impact of an accounting change that is required by a new standard that has been issued but not yet adopted.

At the balance sheet date, the following new standards and amendments to existing standards have been published but not yet adopted by The Code:

- IFRS 16 Leases - Implementation of IFRS 16 Leases will be mandatorily implemented in the Code of Practice on Local Authority Accounting in the United Kingdom (the Code) for 2024/25. Therefore, with effect from 2024/25 the Board will adopt this new accounting standard for Leases. This standard replaces IAS 17 Leases and removes the operating classification for leases where the Board acts as lessee, eliminating the ability for organisations to keep operating leases off balance sheet, by reporting them as a note to the accounts.

This means that, for lease arrangements previously accounted for as operating leases, a right-of-use (ROU) asset and a lease liability will be brought onto the balance sheet as at 1 April 2024. Exemptions are applicable for low value and short-term leases.

The Board, as a lessee, had formerly classified leases into either operating or finance leases, depending on whether it met the criteria for transferring the majority of the risks and rewards relating to ownership. Under IFRS 16 the Board will recognise ROU assets and lease liabilities on the balance sheet for most leases.

It has been identified that short term leases – those that have a lease term of 12 months or less, and leases of low value assets will not be recognised in accordance with exemption guidelines.

IFRS 16 will be applied retrospectively, but with a cumulative effect being recognised as at 1 April 2024. Therefore, the ROU asset and lease liabilities will be calculated as if IFRS 16 had previously been applied but will only be recognised in 2024/25 with no prior year adjustments required.

- Classification of Liabilities as Current or Non-current (Amendments to IAS 1) issued in January 2020. The amendments:

- specify that an entity's right to defer settlement must exist at the end of the reporting period
- clarify that classification is unaffected by management's intentions or expectations about whether the entity will exercise its right to defer settlement
- clarify how lending conditions affect classification, and
- clarify requirements for classifying liabilities an entity will or may settle by issuing its own equity instruments .

This amendment is not expected to have a significant impact on the financial statements.

- Lease Liability in a Sale and Leaseback (Amendments to IFRS 16) issued in September 2022. The amendments to IFRS 16 add subsequent measurement requirements for sale and leaseback transactions. This amendment is not expected to have a significant impact on the financial statements.
- Non-current Liabilities with Covenants (Amendments to IAS 1) issued in October 2022. The amendments improved the information an entity provides when its right to defer settlement of a liability for at least 12 months is subject to compliance with covenants. This amendment is not expected to have a significant impact on the financial statements.
- International Tax Reform: Pillar Two Model Rules (Amendments to IAS 12) issued in May 2023. Pillar Two applies to multinational groups with a minimum level of turnover. The amendments introduced:
 - a temporary exception to the requirements to recognise and disclose information about deferred tax assets and liabilities related to Pillar Two income taxes, and
 - targeted disclosure requirements for affected entities

These amendments to IAS 12 are not likely to significantly affect the Board's transactions.

- Supplier Finance Arrangements (Amendments to IAS 7 and IFRS 7) issued in May 2023. The amendments require an entity to provide additional disclosures about its supplier finance arrangements. The IASB developed the new requirements to provide users of financial statements with information to enable them to:
 - assess how supplier finance arrangements affect an entity's liabilities and cash flows, and
 - understand the effect of supplier finance arrangements on an entity's exposure to liquidity risk and how the entity might be affected if the arrangements were no longer available to it.

The above amendment is not expected to have a material impact on the financial statements.

Note 4: Critical Judgements in Applying Accounting Policies

In applying the accounting policies, the Board is obliged to highlight whether it has had to make certain judgements about complex transactions or those involving uncertainty about future events. The critical judgements made in the Annual Accounts are:

- In assessing the potential for significant costs arising from Valuation Appeal Panels, the Board has considered its level of exposure as low and therefore no provision for an outflow of money has been made.
- The Accounts have been prepared on a going concern basis as it is expected that despite the uncertainty around future local government funding, a medium-term Financial Strategy has been developed in conjunction with the Boards constituent authorities. This gives certainty regarding the medium-term financial outlook and the level of service provision.
- If a Pension Scheme was in deficit (a liability), this would be recognised in the Accounts. Conversely, if the Pension scheme was in a surplus (an Asset), in line with IFRIC14, this would not be recognised. The surplus/deficit is arrived at by obtaining a valuation from the actuary. In the event of a surplus, consideration is given to whether it can be recognised based on whether the surplus can be recovered, or the contributions can be reduced. It is believed that under the agreement with Strathclyde Pension Fund, such a surplus cannot be recovered.

Note 5: Notes to the Expenditure and Funding Analysis - Adjustments Between Funding and Accounting Basis

	2023/24	2023/24	2023/24	2023/24
	Adjustments for Capital Purposes (note a) £000	Net Change for the Pensions Adjustments (note b) £000	Other Differences (note c) £000	Total Adjustments between Funding and Accounting Basis £000
Employee Costs	-	25	(3)	22
Property Costs	-	-	-	-
Supplies and Services	-	-	-	-
Transport and Plant	-	-	-	-
Administration Costs	-	(29)	-	(29)
Payments to Other Bodies	-	-	-	-
Financing Charges	21	-	-	21
Total Expenditure	21	(4)	(3)	14
Income	-	-	-	-
Net Cost of Services	21	(4)	(3)	14
Financing and Investment Income and Expenditure	-	(517)	-	(517)
Surplus or Deficit	21	(521)	(3)	(503)

	2022/23	2022/23	2022/23	2022/23
	Adjustments for Capital Purposes (note a) £000	Net Change for the Pensions Adjustments (note b) £000	Other Differences (note c) £000	Total Adjustments between Funding and Accounting Basis £000
Employee Costs	-	555	(16)	539
Property Costs	-	-	-	-
Supplies and Services	-	-	-	-
Transport and Plant	-	-	-	-
Administration Costs	-	(24)	-	(24)
Payments to Other Bodies	-	-	-	-
Financing Charges	21	-	-	21
Total Expenditure	21	531	(16)	536
Income	-	-	-	-
Net Cost of Services	21	531	(16)	536
Financing and Investment Income and Expenditure	-	(28)	-	(28)
Surplus or Deficit	21	503	(16)	508

Note a – Adjustment for Capital Purposes

This column adds in depreciation and impairment and revaluation of gains and losses in the financing charges line.

Note b – Net Change for the Pensions Adjustment

Net change for the removal of pension contributions and the addition of IAS19 Employee benefits pension related expenditure and income:

- For Employee Costs and Administration Costs this represents the removal of the employer contributions made by the Board as allowed by statute and the replacement with current service costs and past service costs.
- For Financing and Investment Income and Expenditure – the net interest on the defined benefit liability is charged to the Comprehensive Income and Expenditure Statement.

Note c – Other Differences

Other differences between amounts debited/credited to the Comprehensive Income and Expenditure Statement and amounts payable /receivable to be recognised under statute:

- For Employee Costs this represents the accrual made for the cost of holiday/leave entitlements earned by employees but not taken before the year-end which employees can carry forward into the next financial year. These require to be included within the Net Cost of Services under generally accepted accounting practices, however, are not chargeable to the General Fund.

Note 6: Adjustments between Accounting Basis and Funding Basis Under Regulations

This note details the adjustments that are made to the total Comprehensive Income and Expenditure Statement recognised by the Board in the year in accordance with proper accounting practice to arrive at the resources that are specified by statutory provisions as being available to the Board to meet future revenue expenditure.

Useable Reserves		
	£000	£000
	2023/24	2022/23
Adjustments to Revenue Resources		
Pension Costs (transferred to (or from) the Pensions Reserve	286	1,480
Holiday Pay (transferred to the Employee Statutory Adjustment Account)	(3)	(16)
Reversal of entries in the surplus or deficit on the Provision of Services in relation to capital expenditure (these items are charged to the Capital Adjustment Account)	21	21
Total Adjustments to Revenue Resources	304	1,485
Adjustments between Revenue and Capital Resources		
Capital expenditure finance from revenue balances (transfer to Capital Adjustment Account)	0	0
Total Adjustments between Revenue and Capital Resources		
Total Adjustments	304	1,485
Total Comprehensive Income and Expenditure	(50)	(1,243)
Net Increase / (Decrease) before transfers to / from Reserves	254	242
Increase / (Decrease) in year	254	242

Note 7: Assumptions Made About the Future and Other Major Sources of Estimation Uncertainty

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

The items in the Board's Balance Sheet at 31 March 2024 for which there is a significant risk of material adjustment in the forthcoming financial year are as follows:

Items	Uncertainties	Effect if Actual Results Differ from Assumptions
Pension Asset	Estimation of the net asset depends on a number of complex judgements relating to the discount rate used, the rate at which salaries are projected to increase, changes in retirement ages, mortality rates and expected returns on pension fund assets. A firm of consulting actuaries, commissioned by Strathclyde Pension Fund, is engaged to provide the Board with expert advice about the assumptions to be applied.	<p>The effect on the net pension asset of changes in individual assumptions can be measured. E.g. a 0.1% decrease in the discount rate assumption would result in a decrease in the pension asset of £0.437m. The assumptions interact in complex ways. During 2023/2024, the actuaries advised that the net pension asset had increased by: £0.995m attributed to the updating of financial assumptions; increased by £0.057m attributable to changes in demographic assumptions; and decreased by £2.558m due to other experience. The net asset had increased by £1.651m due to the expected return on pension fund assets.</p> <p>In line with IFRIC14, while there is a net asset, an asset ceiling has been applied to the Balance Sheet.</p>

Note 8: Events after the Balance Sheet

The unaudited Annual Accounts were authorised for issue by the Treasurer of Lanarkshire Valuation Joint Board on 3 June 2024. There were no events that occurred between 1 April 2024 and the date that the Annual Accounts were authorised for issue that would have an impact on the financial statements.

Note 9: Contingent Liabilities

Pensions

A circular from the Scottish Public Pensions Agency (Local Government Pension Scheme 2020/04) refers to a ruling that same-sex survivors were originally entitled to survivor benefits, taking into account the member's service from 6 April 1978. Following the Goodwin Tribunal, regulatory amendments will now need to be made with effect from the same date to extend that entitlement to male survivors of female members. While this could have a financial impact on future years' costs, and the impact cannot yet be quantified, current information from the Board's actuaries suggests that any impact is likely to be minimal. Given the uncertainty, and the expected immaterial nature of any potential impact, no provision has been made in the Accounts.

The Board's actuaries also highlighted an awareness of 2 other court cases which may impact on pension benefits in the future. The first was the Walker case where it was ruled that surviving spouses in same sex marriages should be entitled to the same benefits as those in different sex marriages and also the O'Brien case where it was ruled that recognition of part time benefits should apply to service for the period prior to 7 April 2000. The actuaries understanding is that these are unlikely to be significant judgements in terms of impact on future pension obligations of Employers. Again, given the uncertainty, and the immaterial nature of any potential impact, no provision has been made in the Accounts.

Valuation Appeals

Number of Appeals: Voluminous numbers of appeals have been received in connection with the pandemic with the possibility of additional expenditure in legal costs as a consequence of these appeals. Neither the value nor the timing of these costs can be reliably estimated at this time as legislation drafted by the Scottish Government to assist in dealing with such appeals has yet to be implemented. The Board recognises that a contingent liability may exist in respect of potential costs arising from these appeals.

Note 10: Leases

Operating Leases – Lanarkshire Valuation Joint Board as Lessee: The Board has entered into an operating lease and details are provided across the asset category of Property, Plant and Equipment, and Land and Buildings.

Land and Buildings – the Board leases their offices which have been accounted for as an operating lease. The rent payable in 2023/2024 was £0.093m (2022/2023 £0.093m) The rent payable will increase in August 2025.

The future minimum lease payments due under non-cancellable leases in future years are:

	2023/24	2022/23
	£000	£000
Not later than one year	93	93
Later than one year and not later than five years	406	397
Later than five years	138	240
Total	637	730

Note 11: Property, Plant and Equipment

	2023/24	2022/23
	£000	£000
Cost or Valuation		
At 1 April	181	181
Additions	0	0
At 31 March	181	181
Accumulated Depreciation		
At 1 April	46	25
Depreciation	21	21
At 31 March	67	46
Net Book Value at 31 March	114	135

Note 12: Intangible Assets

	2023/24	2022/23
	£000	£000
Cost or Valuation		
At 1 April	0	0
Additions	0	0
Derecognition - Disposals	0	0
At 31 March	0	0
Accumulated Amortisation		
At 1 April	0	0
Amortisation of Intangible Assets	0	0
Derecognition - Disposals	0	0
At 31 March	0	0
Net Book Value at 31 March	0	0

Note 13: Short Term Debtors

The debtors figure comprises prepayments and is analysed as follows:

	2023/24	2022/23
	£000	£000
Information Technology Annual Support and Maintenance	103	100
Membership Fees / Annual Subscriptions	3	0
Total	106	100

Note 14: Short Term Creditors

The creditors figure is analysed as follows:

	2023/24	2022/23
	£000	£000
Valuation Appeal Panel – Fees	0	54
Royal Mail – Postal Charges	3	1
North Lanarkshire Council – Depute Convenor Salary	5	4
South Lanarkshire Council – Convenor / Depute Convenor Salary	0	1
Accumulated Compensated Absences – Annual Leave	70	74
Other – Employee Cost Accrual	111	121
Audit Scotland	1	-
Civic Penalties to be refunded	-	3
Administration and Legal Costs	3	9
Total	193	267

Note 15: Related Party Transactions

The Board is required to disclose material transactions with related parties. During the year transactions arose with the following related parties:

	2023/24	2023/24	2022/23	2022/23
	Receipts	Payments	Receipts	Payments
	£000	£000	£000	£000
South Lanarkshire Council	2,004.5	407	2,102.5	376
North Lanarkshire Council	2,004.5	7	2,102.5	4
Fife Council	-	3	-	-
Total	4,009	417	4,205	380

The Board occupied the premises at David Dale House, 45 John Street, Blantyre, G72 0JG during 2023/24, and are recharged for the cost of accommodation by South Lanarkshire Council. Included within payments to South Lanarkshire Council is a charge of £0.207m for the lease of office accommodation at David Dale House (2022/23: £0.201m).

Note 16: Defined Benefit Pension Schemes

As part of the terms and conditions of employment, the Board offers retirement benefits. The Board participates in the Local Government Pension Scheme (Strathclyde Pension Fund), a funded defined benefit scheme, administered by Glasgow City Council. The scheme is supported by contributions from both employer and employees.

The 2023/2024 pension reports provided by the actuary indicate an increased Asset (a surplus) for this year (compared to 2022/2023), and in line with IFRIC14, an asset ceiling has been applied. This reduces the Asset from £11.846m to £0m and reflects the present value of employer future service costs less the present value of future employer contributions, over the future working lifetime of your active scheme.

Transactions relating to Retirement Benefits

The cost of retirement benefit is recognised in the reported cost of services when it is earned by the Board's employees, rather than when the benefits are eventually paid as pensions. However, the charge that is statutorily required to be made against the Board's funding from councils is based on the pension contributions payable by the Board in the year, and an adjustment is made in the Movement in Reserves Statement to this effect.

The following transactions have been made in the Comprehensive Income and Expenditure Statement.

Comprehensive Income and Expenditure Statement	2023/24	2022/23
	£000	£000
Cost of Services:		
Service cost comprising:		
Current service cost	431	956
Past Service Cost (including curtailments)	0	0
Financing and Investment Income and Expenditure		
Net interest expense	(517)	(28)
Total post-employment benefit charged to the Deficit on the Provision of Services	(86)	928
Other Post Employment Benefit Charged to the Comprehensive Income and Expenditure Statement:		
Re-measurement of the net defined benefit liability/(asset) comprising:		
• return on pension fund assets	1,651	(1,403)
• actuarial gains or losses arising on changes in demographic assumptions	57	221
• actuarial gains or losses arising on changes in financial assumptions	1,354	12,593
• actuarial gains or losses arising on changes in other experience	(2,588)	(1,330)
• other	(1,281)	(11,058)
Total post-employment benefit charged to the Comprehensive Income and Expenditure Statement	(807)	(977)
Net Charge to the Surplus/Deficit on the Provision of Services brought forward	(86)	928
Movement In Reserves Statement		
• reversal of net charges made to the surplus or deficit for the provision of services for post-employment benefits in accordance with the Code	521	(503)
Actual amount charged against the General Fund balance for pensions in the year:		
• employers' contributions payable to the scheme	435	425

Pensions Assets and Liabilities Recognised in the Balance Sheet

The amount included in the Balance Sheet arising from the Lanarkshire Valuation Joint Board's obligation in respect of its defined benefit plan is as follows:

	2023/24	2022/23
	£000	£000
Present value of the defined obligation	(23,193)	(21,526)
Fair value of pension fund assets	35,039	32,377
De-Recognition of Pension Assets (Surplus) to Asset Ceiling	(11,846)	(10,562)
Present Value of the Unfunded Liability Accounted for Separately	(493)	(496)
Net asset / (liability) arising from defined benefit obligations	(493)	(207)

A reconciliation of the Board's share of the present value of the Fund's defined obligation is as follows:

	2023/24	2022/23
	£000	£000
Opening Balance at 1 April	(21,526)	(31,554)
Current Service Cost	(431)	(956)
Interest Cost	(1,020)	(859)
Contributions by scheme participants	(137)	(138)
Re-measurement gains / (losses)		
actuarial gains / (losses) arising on changes in demographic assumptions	57	221
actuarial gains / (losses) arising from changes in financial assumptions	1,354	12,593
actuarial gains / (losses) arising from changes in other experience	(2,235)	(1,330)
Past service gains / (losses)	-	-
Settlements and curtailments	-	-
Estimated Unfunded benefits paid	29	26
Estimated Benefits paid	716	471
Closing Balance at 31 March	(23,193)	(21,526)

A reconciliation of the movement in the Board's share of the fair value of the Fund's assets is as follows:

	2023/24	2022/23
	£000	£000
Opening Fair Value of Pension Fund Assets	32,377	32,827
Interest Income	1,537	887
Re-measurement gains and (losses)		
expected return on pension fund assets	1,651	(1,403)
actuarial gains and losses	-	-
other experiences	(353)	-
The effect of changes in foreign exchange rates	-	-
Contributions by members	137	138
Contributions by the employer	406	399
Contributions in respect of Unfunded Benefits	29	26
Benefits Paid	(745)	(497)
Closing Fair Value of the Scheme Assets	35,039	32,377

Analysis of Pension Fund Assets

			31/03/24			31/03/23
	Quoted prices in active markets	Quoted prices not in active markets	Total	Quoted prices in active markets	Quoted prices not in active markets	Total
	£000	£000	£000	£000	£000	£000
Cash and Cash Equivalents	54	595	649	448	166	614
Equity Instruments	7,077	8	7,085	6,322	56	6,378
Debt Instruments	0	0	0	0	0	0
Real Estate	0	2,755	2,755	0	2,670	2,670
Derivatives	0	0	0	0	0	0
Private Equity	0	8,365	8,365	0	7,958	7,958
Investment Funds	144	16,041	16,185	140	14,617	14,757
Asset Backed Securities	0	0	0	0	0	0
Structured Debt	0	0	0	0	0	0
Total	7,275	27,764	35,039	6,910	25,467	32,377

Basis for Estimating Assets and Liabilities

Liabilities have been assessed on an actuarial basis using the projected unit credit method, to provide an estimate of the pensions that will be payable in future years dependant on assumptions about mortality rates, salary levels etc. The Local Government Pension Scheme has been assessed by Hymans Robertson LLP, an independent firm of actuaries, with estimates for the Strathclyde Pension Fund being based on the latest valuation of the scheme as at 31 March 2024.

The principal assumptions used by the actuary were:

	2023/24	2022/23
	Years	Years
Mortality Assumptions:		
Longevity at 65 for current pensioners		
Male	21.1	19.3
Female	23.2	22.2
Longevity at 65 for future pensioners		
Male	22.6	20.5
Female	24.4	24.2
Financial Assumptions:	%	%
Rate of inflation / pension increase rate	2.75	2.95
Rate of increase in salaries	3.45	3.65
Return on assets	9.60	(2.30)
Rate for discounting scheme liabilities	4.85	4.75
Take up option to convert annual pension into retirement lump sum Pre April 2009 / (Post April 2009)	75(75)	50(75)

The estimation of the defined benefit obligation is sensitive to the actuarial assumptions set out in the table above. The sensitivity analyses below have been determined based on reasonably possible changes of the assumptions occurring at the end of the reporting period and assumes for each change that the assumptions analysed changes while all the other assumptions remain constant:

	Approximate % increase in employer's liability	Approximate monetary amount
Change in assumption at 31 March 2024		£000
0.1% decrease in real discount rate	2%	437
1 year increase in member life expectancy	4%	928
0.1% increase in the salary increase rate	0%	38
0.1% increase in the pension increase rate	2%	406

Asset and Liability Matching Strategy

The Fund has an asset and liability matching (ALM) strategy that matches, to the extent possible, the types of assets invested to the liabilities in the defined benefit obligation. The Fund has matched assets to the pension obligations by investing in long-term fixed interest securities and index linked gilt edged investments with maturities that match the benefits payments as they fall due. A large proportion of the assets relate to equities (78%) and bonds (12%). The scheme also invests in properties (8%) and cash (2%). The comparative year's figures for equities and bonds are 78% and 12% respectively. The ALM strategy is monitored annually or more frequently if necessary.

Impact on the Board's Cash Flow

The objectives of the fund are to keep employers' contributions at a constant a rate as possible. The Fund has an agreed strategy to achieve a funding rate of 100% in the longer term. The Scheme is a multi-employer defined benefit plan and employers' contributions have been determined so that employee and employer rates are standard across all participating local authorities. Employers' contributions were set at 19.3% for 2023/2024 based on the last triennial valuation completed on 31 March 2020. Following completion of the triennial valuation as at 31 March 2023, employers' contribution rates have been set at 6.5% for the next year (2024/2025).

The total contributions expected to be made by the Board to the Fund for the year ending 31 March 2025 is approximately £0.137m.

The weighted average duration of the defined benefit obligation for Fund members is 17 years.

Note 17: External Audit Costs

The Board has incurred the following external audit costs:

	2023/24	2022/23
	£000	£000
Fees payable to Audit Scotland with regard to external audit services carried out by the appointed auditor for the year	9	9
Total	9	9

Note 18: Grant Income

The following Government Grants were received during the year:

	2023/24	2022/23
	£000	£000
Scottish Government Grant – Barclay Funding	698	698
Total	698	698

Note 19: Balance Sheet – Reserves

Unusable Reserves				2023/24				2022/23
	Capital Adjustment Account	Pension Reserve	Employee Statutory Adj. Account	Total	Capital Adjustment Account	Pension Reserve	Employee Statutory Adj. Account	Total
	£000	£000	£000	£000	£000	£000	£000	£000
Opening Balance 1 April	135	(207)	(74)	(146)	156	1,273	(90)	1,339
Movement in Pension Reserve	-	(286)	-	(286)	-	(1,480)	-	(1,480)
Movement in Annual Leave Accrual	-	-	3	3	-	-	16	16
Capital Expenditure charged against the General Fund	-	-	-	-	-	-	-	-
Charges for Depreciation of Non Current Assets	(21)	-	-	(21)	(21)	-	-	(21)
Amortisation of Intangible Assets	-	-	-	-	-	-	-	-
Closing Balance as at 31 March	114	(493)	(71)	(450)	135	(207)	(74)	(146)

Usable Reserves		2023/24		2022/23
	General Fund Reserve	Total	General Fund Reserve	Total
	£000	£000	£000	£000
Opening Balance 1 April	1,721	1,721	1,479	1,479
Increase / (Decrease) in Reserve	254	254	242	242
Closing Balance as at 31 March	1,975	1,975	1,721	1,721

Note 20: Financing and Management of Liquid Resources

Liquid resources are held by South Lanarkshire Council as lead authority and are available to the Board as required.

Note 21: Comprehensive Income and Expenditure Statement – financing and investment income and expenditure

	2023/24	2022/23
	£000	£000
Pension Interest Cost and Expected Return on Pensions Assets	(517)	(28)
Total	(517)	(28)

Note 22: Going Concern

As at 31 March 2024, the Balance Sheet of the Board shows a Net Asset position of £2.018m.

There are statutory arrangements for funding the long-term deficit in respect of the net pension liability and the statutory accumulated absences, as detailed in the Movement in Reserves Statement on page 24, leaving a General Fund Reserve of £1.975m to be carried forward for use in future years. This will be taken into account in future years' budget strategies.

Audit Arrangements

Under arrangements approved by the Commission for Local Authority Accounts in Scotland ("The Accounts Commission"), the auditor with overall responsibility for the audit of the accounts of the Lanarkshire Valuation Joint Board for the year ended 31 March 2024 is:

Audit Scotland
4th Floor
102 West Port
Edinburgh
EH3 9DN

Report

Report to:	Lanarkshire Valuation Joint Board
Date of Meeting:	3 June 2024
Report by:	Assistant Assessor and Electoral Registration Officer

Subject:	Equality Reporting: Employee Information Annual Report – April 2024
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1. Purpose of Report

1.1. The purpose of the report is to:-

- ◆ present to members of the Joint Board, the Equality Report: Employee Information Annual Report 2024 for Lanarkshire Valuation Joint Board (LVJB), which is attached as an appendix

2. Recommendation(s)

2.1. The Board is asked to approve the following recommendation(s):-

- (1) that the content of the report be noted.

3. Background

3.1. Lanarkshire Valuation Joint Board must have due regard to the need to eliminate unlawful discrimination, advance equality or opportunity and foster good relations under section 149 of the Equality Act 2010.

As such, LVJB in compliance with the Equality Act 2010 (Specific Duties) (Scotland) Regulations 2012, as amended 2016, must publish reports on the progress it makes to ensure the equality duty is integral to the exercise of its functions, to ensure better performance of that duty.

3.2. In April 2021, LVJB published the Mainstreaming Equalities Report and Equality Outcomes 2021 to 2025, on the Board's website, in accordance with regulation 3 of The Equality Act 2010 (Specific Duties) (Scotland) Regulations 2012 as amended 2016.

3.3. An updated Annual Equalities Report Employee Information, which is attached as an appendix, was published on the Boards's website on 30 April 2024. This report includes an update on the actions LVJB have undertaken to deliver on their equality duties, an equal pay statement, gender pay gap analysis and occupation segregation data.

Section 10 within the report details analysis undertaken regards gender pay gap. Over a 3-year period the gender pay gap, of all employees at LVJB, has reduced from 28.06% to 12.83%.

4. Employee Implications

4.1. None.

5. Financial Implications

5.1. None.

6. Climate Change, Sustainability and Environmental Implications

6.1. There are no climate change, sustainability, or environmental implications in terms of the information contained in this report.

7. Other Implications

7.1. There are no implications for risk in terms of the information contained in this report.

8. Equality Impact Assessment and Consultation Arrangements

8.1. This report does not introduce a new policy, function or strategy or recommend a change to existing policy, function, or strategy and, therefore, no impact assessment is required.

9. Privacy Impact Assessment

9.1. Appropriate security measures have been put in place to protect any personal and sensitive personal information disclosed by employees to enable equality monitoring and reporting.

Jacqueline Dell

Assistant Assessor and Electoral Registration Officer

15 May 2024

Previous References

- ◆ Report to Board 5 June 2023 meeting entitled LVJB's Equality Reporting: Mainstreaming Equalities Report - Equalities Outcomes – Progress and Equalities Report April 2023 "Items for Noting".
- ◆ Report to Board 7 June 2022 meeting entitled LVJB's Equality Reporting: Mainstreaming Equalities Report and Equalities Outcomes 2021 to 2025 "Items for Noting".
- ◆ Report to Board 7 June 2021 meeting entitled LVJB's Equality Reporting: Mainstreaming Equalities Report and Equalities Outcomes 2021 to 2025 "Items for Noting".
- ◆ Report to Board 1 June 2020 meeting entitled LVJB's Equality Report: Employee Information Annual Report 2020 "Items for Noting".
- ◆ Report to Board 3 June 2019 meeting entitled Equality Reporting: Mainstreaming Equalities Report and Annual Equality Outcomes 2017 to 2021 Progress Report 2019 "Items for Noting".
- ◆ Report to Board 4 June 2018 meeting entitled Equality Reporting: Employee Information Annual Report 2018 "Items for Noting".
- ◆ Report to Board 26 June 2017 meeting entitled Equality Reporting: Mainstreaming Equalities Report and Equality Outcomes 2017 to 2021 "Items for Noting".

List of Background Papers

- ◆ LVJB's Employee Information Annual Report April 2024
- ◆ LVJB's Mainstreaming Equalities Report and Equality Outcomes 2021-2025 - April 2021

Contact for Further Information

If you would like to inspect the background papers or want further information, please contact:-

Jacqueline Dell, Assistant Assessor and Electoral Registration Officer

Phone: 01698 476078

E-mail: assessor@lanarkshire-vjb.gov.uk

Or visit: <https://www.lanarkshire-vjb.gov.uk> and click 'Equality'

[Equality - Lanarkshire Valuation Joint Board \(lanarkshire-vjb.gov.uk\)](https://www.lanarkshire-vjb.gov.uk)



Lanarkshire Valuation Joint Board

Equality Reporting

Employee Information Annual Report

April 2024

Contents

- 1. Introduction**
- 2. Our Mission and Vision**
- 3. About Lanarkshire Valuation Joint Board (LVJB)**
- 4. Our Equal Opportunities Policy and Strategy**
- 5. North and South Lanarkshire Community**
- 6. Our Equality Duties**
- 7. Equalities and Human Rights Impact Assessment**
- 8. What have we done so far?**
- 9. Equal Pay Statement**
- 10. Pay Gap Analysis**
- 11. Occupational Segregation**
- 12. Employee Information (Workforce Profile)**
- 13. Recruitment, Development and Retention**

1. Introduction

Lanarkshire Valuation Joint Board (LVJB) has set itself the aim of ensuring that fairness is a priority for all of the work that it does.

The Mainstreaming Equalities Report is intended to set out how this can be achieved. It will help Lanarkshire Valuation Joint Board (LVJB) meet its legal equality duties of eliminating discrimination, harassment and victimisation, advancing equality of opportunity and fostering good relations.

The report sets out how LVJB will work with others to ensure that the needs of everyone are met when using a service and to eliminate discrimination and harassment and promote positive attitudes across the areas of:

- age,
- disability,
- gender (sex),
- gender identity (reassignment),
- marriage and civil partnership (eliminating unlawful discrimination in employment)
- pregnancy and maternity
- race,
- religion or belief
- sexual orientation.

LVJB's Equality and Diversity policy commits that everyone has the right to be treated with dignity and respect. This does not simply mean treating everybody the same as clearly, we are all different and do have different needs. What it is about is being fair and providing equality of opportunity to everyone.

The report covers the period April 2021 to April 2025.

This report explains what LVJB is, what it does, the community it serves and how it will meet its commitments. It explains how LVJB will carry out equality and human rights impact assessments across all areas of its work and how it will be accountable to its employees and to those individuals who use its services.

Christine Maxwell
Assessor and Electoral Registration Officer

2. Our Core Purpose and Vision

Core Purpose

To prepare, maintain and update an accurate Valuation Roll, Valuation List (Council Tax) & Electoral Register having regard to statutory requirements.

Vision

Our vision is to deliver quality in the work which we undertake, provide efficient services to all service users, and ensure completeness and accuracy of the Electoral Register, Valuation Rolls and the Valuation (Council Tax) Lists.

In order that we fulfil our Mission and achieve our Vision we will: -

- Ensure that our services are delivered in accordance with all statutory requirements.
- Plan service development and delivery in accordance with the principles of efficient government and continuous improvement
- Undertake customer care surveys to assist us in improving our service delivery.
- Recognise our employees as both stakeholders and our most important asset.
- Take individual and collective responsibility for the services provided by LVJB.
- Encourage innovation and recognise achievement within the organisation.
- Monitor and report performance levels to stakeholders.
- Integrate Equalities issues into all aspects of our service provision.
- Build on our achievements to date.

3. About Lanarkshire Valuation Joint Board (LVJB)

Lanarkshire Valuation Joint Board was established as part of the 1996 reorganisation of local government in terms of The Valuation Joint Boards (Scotland) Order 1995 and is vested with the functions of the valuation authorities of North and South Lanarkshire Councils. With the agreement of the two Councils, the Board also has responsibility for the Electoral Registration function for Lanarkshire.

The Board comprises of 16 members who are appointed by the constituent Councils with each Council nominating 8 members.

Who We Are and What We Do

Detailed information is available on our website www.lanarkshire-vjb.gov.uk under site map, downloads, LVJB information “Who We Are”.

4. Our Equal Opportunities Policy and Strategy

LVJB's policy on equal opportunities sets out its responsibilities and commitments to promoting equality and diversity and combating discrimination. It covers LVJB's role both as an employer and service provider.

The policy's objectives contain the following broad commitment:

We are committed to achieving equal opportunities in all our activities and responsibilities. This means ensuring that services, facilities and employment opportunities are accessible and receptive to the values and the diversity of needs within the community.

In meeting this commitment, we shall aim to prevent - as well as eliminate - any form of discrimination that occurs in the workplace and in service delivery. We also aim to provide good quality services which users (and potential users) can access freely without prejudice, discrimination and / or harassment.

'Equal Opportunities' means the prevention, elimination or regulation of discrimination between persons on the grounds of sex or marital status, or racial grounds, or on grounds of disability, age, sexual orientation, language or social origin, or of other personal attributes, including beliefs or opinions such as religious beliefs or political opinions.

Summary of Policy

Objectives Legal

Requirements

We will comply with legal requirements and look to other relevant documentation such as codes of practice and good practice guidelines.

We will comply with the Equality Act 2010 general duty of public authorities to pay due regard to the need to eliminate discrimination, harassment and victimisation; advance equality of opportunity; and foster good relations across the range of protect characteristics: Age, Disability, Gender, Gender Reassignment, Marriage and Civil partnership, Pregnancy and Maternity, Race, Religion or Belief and Sexual Orientation. We will comply with the Equality Act 2010 (Specific Duties) (Scotland) Regulations 2012 and the Equality Act 2010 (Specific Duties) (Scotland) Amendment Regulations 2016.

Best Value

We will incorporate equality matters into Best Value strategies that comprise three main aspects: Sound Governance, Performance Measuring and Monitoring and Continuous Improvement.

Policy and Procedures

We will integrate equality considerations into all mainstream Joint Board activities, at both policy and procedural levels, to avoid the marginalisation of equal opportunities.

Employment

We will aim to ensure that the workplace is free from any discrimination or harassment, and all incidents of discrimination or harassment will be tackled promptly. To assist in achieving this aim, equal opportunity standards will be integrated into employee Job Profiles as core elements of job competency.

Service Accessibility

We will assess the extent to which public services are accessible, including the assessment of premises, facilities and methods of providing information. Appropriate remedial actions will be taken, wherever practical, to make services accessible.

Contractors

We will encourage contractors and suppliers of goods and services to adhere to this Policy.

Monitoring

We will develop a variety of means to assess the effectiveness of Equal Opportunities Policy in practice; this will include monitoring of "double discrimination," for example, where discrimination occurs on more than one ground. All equal opportunities information which is monitored will be reported to LVJB's management team.

Communications and Publicity

We will ensure that all Joint Board communications promote images that reflect the full diversity of cultural needs and aspirations of North and South Lanarkshire communities. We shall also promote both staff and public awareness of Equal Opportunities issues through participation in publicity campaigns and the production of a range of publicity/information materials.

Employee Development

We will ensure that all employees receive appropriate equal opportunities training; such training will be incorporated into a broad range of training methods, as well as both general and specific training courses. Equal Opportunity Training has been built into the induction process.

Complaints

We will deal timeously with all complaints concerning equal opportunities and ensure that such complaints are addressed; complaints will be regularly monitored by number, type and outcome.

Policy Review

We will review the Equal Opportunities Policy on a regular basis. This review will assess how effectively the objectives of Policy are being implemented into practice.

5. North and South Lanarkshire's Community

The following information sets out how the community of North and South Lanarkshire is made up. This information has been taken from the 2011 census and 2021 population estimates published by the National Records of Scotland.

a) Population Estimates 2021

Council Area	All people	Females	%	Males	%
North Lanarkshire	341,400	176,071	51.57	165,329	48.43
South Lanarkshire	322,630	166,268	51.54	156,362	48.46
Total	664,030	342,339	51.55	321,691	48.45

b) Population Estimates of 16 to 29 year olds

Council Area	Females Aged 16 to 29	Males Aged 16 to 29
North Lanarkshire	28,006	29,020
South Lanarkshire	24,270	25,215
Total	52,276	54,235

c) Population Estimates of those over 60

Council Area	Population	Females aged 60 and over	Males aged 60 and over
North Lanarkshire	341,400	45,340	37,284
South Lanarkshire	322,630	47,622	39,875
Total	664,030	92,962	77,159

24.2% are aged 60 and over in North Lanarkshire and 27.12% are aged 60 or over in South Lanarkshire.

d) Percentage of Population over 14 on the Electoral Register

Electoral Register	Total Population	Electorate	No of Electors	% of Electorate on the Register
North Lanarkshire	341,400	287,974	263,510	91.50
South Lanarkshire	322,630	274,070	258,142	94.19
Total	664,030	562,014	521,652	92.81

e) Register of Electors (including attainers) as at 1 December 2023

Electoral Register	No of Electors	Attainers (14/15 yr olds)	16/17 yr olds
North Lanarkshire	262,426	1,358	3,182
South Lanarkshire	258,861	1,388	3,414
	521,287	2,746	6,596

f) North Lanarkshire Population by Ethnic Group 2011 Census

Ethnic Group	Numbers	% all
White Scottish	313,356	92.79%
Other White British	7,892	2.34%
White Irish	4,394	1.30%
White Gypsy/Traveller	205	0.06%
White Polish	3,009	0.89%
Other White	1,823	0.54%
Mixed or Multiple Ethnic Groups	708	0.21%
Indian	997	0.30%
Pakistani	3,003	0.89%
Bangladeshi	42	0.01%
Chinese	898	0.27%
Other Asian	445	0.13%
African	523	0.15%
Caribbean or Black	171	0.05%
African Other	9	0.00%
Other ethnic groups	252	0.07%
	337,727	100.00%

g) South Lanarkshire Population by Ethnic Group 2011 Census

Ethnic Group	Numbers	% all
White Scottish	287,491	91.60%
Other White British	12,068	3.85%
White Irish	3,187	1.02%
White Gypsy/Traveller	203	0.06%
White Polish	1,140	0.36%
Other White	2,536	0.81%
Mixed or Multiple Ethnic Groups	779	0.25%
Indian	1,344	0.43%
Pakistani	2,117	0.67%
Bangladeshi	93	0.03%
Chinese	1,012	0.32%
Other Asian	590	0.19%
African	637	0.20%
Caribbean or Black	207	0.07%
African Other	27	0.01%
Other ethnic groups	399	0.13%
	313,830	100.00%

** National Records of Scotland: Scotland's Census Output Prospectus*

Health and Caring 2011 Census

The 2011 Census shows the numbers of the local population with a limiting long term illness*.

h) North and South Lanarkshire Population with Limiting Long-Term Illness

Council Area	All people	With a limiting long-term illness	%	Without a limiting long-term illness	%
North Lanarkshire	337,727	72,191	21.38	265,536	78.62
South Lanarkshire	313,830	65,192	20.77	248,638	79.23
Total	651,557	137,383	21.09	514,174	78.92

*Limiting long-term illness covers any long-term illness, health problem or disability which limits daily activities or work a person can do, including problems that are due to old age.

6. Our Equality Duties

The general and specific equalities duties which underpin this report are summarised below. The intention of the outcomes we have developed is to ensure fairness across all of the protected characteristics of age, disability, gender, gender re-assignment, marriage and civil partnership, pregnancy and maternity, race, religion or belief and sexual orientation.

The Public Sector Equality Duty

The Equality Act 2010

- Section 149 of the Equality Act 2010 (the public sector equality duty, known as the general equality duty).
- The Equality Act 2010 (Specific Duties) (Scotland) Regulations 2012.

The Equality Act replaces the previous public sector equality duties, the Race Equality Duty introduced in 2002, the Disability Equality Duty (2006) and the Gender Equality Duty (2007).

Public Sector Equality Duty (General Equality Duty)

The public sector general equality duty came into force on 5 April 2011. In summary, those subject to the equality duty must, in the exercise of their functions, have due regard to the need to:

- Eliminate unlawful discrimination, harassment and victimisation and other conduct prohibited by the Act.
- Advance equality of opportunity between people who share a protected characteristic and those who do not.
- Foster good relations between people who share a protected characteristic and those who do not.

The meaning of the terminology ***Foster good relations is to tackle prejudice/promote understanding.***

The Equality Act 2010 (Specific Duties) (Scotland) Regulations 2012

The purpose of the specific duties is to help those local authorities listed in the Regulations in their performance of the general equality duty.

Lanarkshire Valuation Joint Board is required to produce and deliver a set of equality outcomes to comply with the Public Sector Equality Duty under Section 149 of the Equality Act 2010 and the Equality Act 2010 (Specific Duties) (Scotland) Regulations 2012.

Specific Duties (Scotland)

- Report on mainstreaming the equality duty.
- Publish equality outcomes and report progress.
- Assess and review policies and practices.
- Consider award criteria and conditions in relation to public procurement.
- Publish in a manner that is accessible.

The Equality Act 2010 (Specific Duties) (Scotland) Amendment Regulations 2016

Lanarkshire Valuation Joint Board is required to report on gender pay gap (every 2 years) and publish an equal pay statement (every 4 years) as the threshold has been reduced to public sector organisations with over 20 employees from the previous 150 employees. This information was last published in April 2021 and April 2019 and is available on our website www.lanarkshire-vjb.gov.uk.

Specific Employment Duty

- Gather and use employee information.
- Publish gender pay gap information (every 2 years).
- Publish statements on equal pay (every 4 years).

Monitoring under the Employment Duty is undertaken by LVJB. However, as LVJB has less than 100 employees it will not publish all of this information as there may be a risk that individuals could be identified by the data.

7. Equality and Human Rights Impact assessment

At the heart of our commitment to address issues relating to equality and diversity is the process of Equality and Human Rights impact assessment. As an organisation, LVJB wants all our employees to work together to deliver the best possible services. It's therefore essential that we test our policies and procedures to ensure they promote fairness and do not discriminate against any members of the public or employee.

Impact assessments ensure that we do not discriminate and that we take every opportunity to promote equality, diversity and good relations across all local communities. An impact assessment checks if a proposed policy is fit for purpose. It ensures that equality and human rights matters are properly considered as part of its development.

The impact assessment process anticipates what the effect will be when our proposed policy is put in place. It considers the effect on all communities and our employees, making sure that, as far as possible, any negative effects are minimised or eliminated and that we make the most of opportunities for promoting equality and diversity.

The impact assessment extends to monitoring the actual effects of a policy not just the written word. This means we can take action if the policy is having or is likely to have a negative impact on any group or individual.

Impact assessment is an ongoing process that LVJB is committed to using.

8. What have we done so far?

Through our previous Race, Disability, Gender and Single Equality Schemes we have already achieved many things that have made a difference to the way in which LVJB does its business and to the lives of those who live and work in our community. This work has continued and some of these achievements are shown below:

Leadership:

- Incorporated Equality and Diversity principles into our Service Plan.
- Ensured that all employees involved in interviewing are trained so that selection is made on an objective basis.
- Put policies and processes in place to ensure that the workplace is free from any discrimination or harassment.
- Participate in South Lanarkshire Council's (SLC) Corporate Equality and Diversity Working Group, with representation from LVJB and each SLC Resource and joint trades unions.
- Identified an Equality and Diversity champion at management level in LVJB to promote these issues within LVJB.
- LVJB has a named Diversity Liaison officer to look after all Equality and Diversity issues for individual employees and to act as a point of contact for advice and support to managers.
- Identified opportunities to ensure equality and diversity issues are promoted within the development of strategic plans.
- Ensured that front line employees understand statutory duties and are competent to deliver services in accordance with LVJB's equality and diversity commitments.
- Incorporated Equality and Diversity as a standing item on Management Team Meeting agendas.
- Incorporated a section on Equality and Diversity in all Joint Board committee reports to ensure that members are aware of the issues.

Accessibility

- Provided information in appropriate formats such as Braille, large print, audio tape, DVD and British Sign Language.
- Provided Interpretation, translation services including service provision standards.
- ReadSpeaker software is available on our website, making it more accessible.
- Availability of language line interpreting services.

Service Delivery

- Customer Care questionnaires continue to include an equality profile of service users to analyse customer satisfaction levels.

- Provision of the facility to confirm registration using web, text and telephone during the annual electoral registration canvass.
- Conducting electoral registration personal canvass for non responding households providing assistance in completing the registration forms.
- Provided training for managers and employees in Equality and Diversity issues to help them undertake impact assessment of policies.
- Required contractors and suppliers to provide details of their equal opportunities policies as part of the agreement of contract process.
- Improved our complaints system to make sure we deal with discrimination and report our progress to the Board regularly.

Employment

- Put in place non-discriminatory recruitment practices.
- Committed to the Double Tick ✓✓ standard of guaranteeing interviews to those that consider themselves disabled if their skills meet the essential criteria of a job and to offer reasonable adjustments where appropriate.
- Provided all newly recruited employees with a comprehensive induction programme clearly defining the terms and conditions under which they are being employed and making them aware of their rights and responsibilities under the Equality and Diversity Policy.
- SLC incorporated equality and diversity issues as part of core learning and development programmes – to which LVJB employees at all levels have access.
- Implemented a continued application of the “Dignity at Work Policy”, which was developed in conjunction with SLC and the trade unions.
- Incorporated equality and diversity considerations into SLC’s “Employee Code of Conduct” as adopted by LVJB.
- Continue to include the promotion of equality and respecting diversity as a core behaviour for all employees and measure performance through an annual Performance Development Review process and 6-month interim review.
- Implemented family friendly policies allowing employees to help achieve a work life balance.
- Ensured that there are effective support mechanisms in place for disabled employees in LVJB and take account of disability related illnesses when dealing with maximising absence.
- Encourage attendance by LVJB employees to the employee networks of: Disability Matters, Ethnicity Matters, Caring Matters and LGBT Matters.

9. Equal Pay Statement (Gender, Race and Disability)

A listed authority is required to publish its statement on equal pay every four years, which must specify its policy on equal pay as regards women and men; people who are disabled and those who are not; and people who fall into a minority racial group and those who do not. It is also required to publish information on occupational segregation, which is the concentration in particular grades and in particular occupations of women and men; people who are disabled and those who are not; and people who fall into a minority racial group and those who do not.

The equal pay statement sets out our approach to pursuing equality in pay across all our employees.

We published our equal pay statement and pay gap information in April 2019. A copy is available on our website under www.lanarkshire-vjb.gov.uk/downloads/30/equality. Our pay gap information was published again in April 2021.

In line with our commitment to achieve equal opportunities for all staff, the organisation supports the principle that all employees should receive equal pay for the same or like work or work rated as equivalent or of equal value. We will apply appropriate resources to achieving equal pay.

Equal Pay Policy Objectives:

- We will identify any unfair, unjust or unlawful practices that impact upon pay and take appropriate remedial action.
- Ensure that pay arrangements remain free from bias.

Equal Pay Policy Actions:

- Equality and Diversity will continue to be a standing item on the monthly management team agenda.
- LVJB's Administration Manager will be responsible for conducting an equal pay audit and monitor pay regularly.
- Continue to participate in SLC's "delivering a fairer future" initiative which is a positive action programme designed to ensure barriers to career progression are eliminated. The programme seeks, among other things, to encourage recruitment into non traditional roles for men and women.
- Continue monitoring of training and development to ensure there is no bias towards gender, race or disability.
- Continue to monitor return to work of those on maternity leave.
- Equality and Diversity is a core required behaviour within the performance and development process and employees will continue to receive relevant equalities training.
- Continue to ensure flexible working is not a barrier to promotion or career development.
- Ensure where practicable there is a gender split on recruitment panels for all posts and provide training to managers on identifying and addressing gender bias.
- Continue to use the approved job evaluation scheme when reviewing the grade of existing posts or when establishing grades for new posts.

Generally, the three main reasons for a gender pay gap within organisations are: occupational segregation, lack of flexible working and/or discrimination. Occupational segregation can be described in two ways. Firstly, horizontal segregation describes the position where men and women are concentrated in particular types of occupation and secondly, vertical segregation which describes the concentration of men and women into different levels of work for example at the top or bottom pay grades in an organisation.

The gender pay gap audit at 1 April 2021 shows a pay gap of 28.06% with the average hourly rate of male employees £22.24 and the average hourly rate of female employees £16.00. Within the valuation service the pay gap is 3.68% and within clerical/administration the pay gap is -15.89%. Of the total number of employees within LVJB there are 25.00% male employees in valuation and 23.53% female employees in valuation. An analysis by grade within valuation shows there is not a pay gap greater than 0%.

The gender pay gap for the organisation of 28.06% can be explained by the fact that there are proportionately more female staff at lower pay grades within the clerical administration section of the organisation. The gender pay gap has decreased from the April 2021 figure to 12.83% in April 2024.

A full statistical analysis of gender pay gaps using employees average hourly earnings rate by grade was undertaken and the details are available under section 10 gender pay gap analysis on page 17.

Job Evaluation

The Equality Act 2010 defines a job evaluation scheme as a study undertaken to evaluate the jobs being done “in terms of the demands made on a person by reference to factors such as effort, skill and decision making”.

LVJB adopted South Lanarkshire Council’s Competence Initiative Grading Scheme which includes a job evaluation undertaken by trained evaluators which involves making assessments about the relative nature and content of the jobs. This factor evaluation of jobs is used to determine the rate of the job and published for employees to view on the SLC intranet site.

LVJB job grades operate on the basis of broad bands. Where an employee is placed within the grade depends on the employee’s personal competence assessed using the Performance and Development Review process.

Job families

LVJB has job families which are broad groupings of posts that are related either by similarity of tasks performed or transferability of knowledge and skills from one occupation to another. By using job families, the posts link into the Competence Initiative process whereby career progression can be identified within and out-with the broad band.

Job families will identify career paths, promotion opportunities, career enhancement opportunities and new opportunities for development.

Performance and Development Review (PDR) Process

The annual and six monthly interim PDR process facilitate communication between the employee and their line manager, allowing for discussion of performance, assessment of behaviours, competence, training requirements and career development. The process also provides managers with a framework to follow when setting individual key work objectives and the link to job families ensures they have agreed competencies for managing team and individual performance.

Progression Guidelines

The LVJB grades operate within broad bands, for example grade 1 has 4 levels each reflecting difference in tasks undertaken. Following job evaluation which determines the grade for the job, individual placing within the grade is dependent upon the employees' personal competence, tasks undertaken and business need.

Living Wage

LVJB over the last five years has implemented measures to ensure relevant employees have benefited from the Living Wage. In 2023 the minimum hourly rate was increased to £12.15.

10. Gender Pay Gap Analysis

Equal Pay audit: to identify any pay gaps a breakdown of hourly rate by grades has been analysed across the organisation. The information presented below outlines the full pay gap analysis.

The gender pay gap is calculated by dividing the average (mean) hourly earnings of female employees by the average (mean) hourly earnings of male employees, showing this as a percentage and subtracting the figure from 100 percent. A 0.00 percent figure would indicate that for a particular category, there is no gender pay gap. Where women have higher average (mean) hourly earnings than men, the data are shown as a minus figure.

All Employees pay gap analysis 2021

Male	Female	Average Male hourly rate	Average Female hourly rate	Pay gap (%)
27	41	£22.24	£16.00	28.06%

All Employees pay gap analysis 2023

Male	Female	Average Male hourly rate	Average Female hourly rate	Pay gap (%)
27	35	£22.03	£16.47	25.24%

All Employees pay gap analysis 2024

Male	Female	Average Male hourly rate	Average Female hourly rate	Pay gap (%)
24	33	£21.90	£19.09	12.83%

Excluding Grade 5 and above pay gap analysis 2021

Male	Female	Average Male hourly rate	Average Female hourly rate	Pay gap (%)
22	41	£17.51	£16.00	8.62%

Excluding Grade 5 and above pay gap analysis 2023

Male	Female	Average Male hourly rate	Average Female hourly rate	Pay gap (%)
23	34	£17.79	£15.75	11.47%

Excluding Grade 5 and above pay gap analysis 2024

Male	Female	Average Male hourly rate	Average Female hourly rate	Pay gap (%)
21	32	£18.11	£16.94	6.46%

Management Team pay gap analysis 2021

Male	Female	Average Male hourly rate	Average Female hourly rate	Pay gap (%)
6	2	£39.90	£26.47	33.66%

Management Team pay gap analysis 2023

Male	Female	Average Male hourly rate	Average Female hourly rate	Pay gap (%)
4	3	£46.45	£31.19	32.85%

Management Team pay gap analysis 2024

Male	Female	Average Male hourly rate	Average Female hourly rate	Pay gap (%)
3	4	£48.04	£36.19	24.67%

Valuation Employees pay gap analysis (excludes management team) 2021

Male	Female	Average Male hourly rate	Average Female hourly rate	Pay gap (%)
16	17	£18.44	£17.76	3.68%

Valuation Employees pay gap analysis (excludes management team) 2023

Male	Female	Average Male hourly rate	Average Female hourly rate	Pay gap (%)
17	12	£19.50	£14.91	23.54%

Valuation Employees pay gap analysis (excludes management team) 2024

Male	Female	Average Male hourly rate	Average Female hourly rate	Pay gap (%)
15	10	£19.71	£17.69	10.25%

Administration Employees pay gap analysis (excludes management team) 2021

Male	Female	Average Male hourly rate	Average Female hourly rate	Pay gap (%)
4	23	£11.96	£13.86	-15.89%

Administration Employees pay gap analysis (excludes management team) 2023

Male	Female	Average Male hourly rate	Average Female hourly rate	Pay gap (%)
6	18	£12.93	£14.89	-15.16%

Administration Employees pay gap analysis (excludes management team) 2024

Male	Female	Average Male hourly rate	Average Female hourly rate	Pay gap (%)
6	19	£14.15	£16.23	-14.70%

All Employees pay gap analysis by Grade 2021

Grade	Male	Female	Average Male hourly rate	Average Female hourly rate	Pay Gap (%)
1	4	9	£10.54	£10.83	-2.75%
2	8	20	£13.72	£15.02	-9.48%
3	4	7	£19.10	£19.64	.283%
4	6	5	£26.14	£27.12	-3.74%
5	4	0	£37.48	£0.00	0.00%
CO	1	0	£65.20	£0.00	0.00%

**Employees salary at senior management level is currently published*

All Employees pay gap analysis by Grade 2023

Grade	Male	Female	Average Male hourly rate	Average Female hourly rate	Pay Gap (%)
1	9	6	£11.77	£12.43	-5.61%
2	6	22	£14.61	£15.02	-2.81%
3	2	4	£22.14	£20.00	9.67%
4	6	2	£28.52	£26.34	7.64%
5	3	1	£38.96	£40.87	-4.90%
CO	1	0	£68.92	£0.00	0.00%

**Employees salary at senior management level is currently published.*

All Employees pay gap analysis by Grade 2024

Grade	Male	Female	Average Male hourly rate	Average Female hourly rate	Pay Gap (%)
1	7	6	£12.99	£13.57	-4.46%
2	8	17	£15.66	£16.33	-4.28%
3	2	6	£20.98	£21.06	-0.38%
4	4	2	£30.60	£28.39	7.22%
5	2	2	£36.65	£44.00	-20.05%
CO	1	0	£71.90	0	0.00%

**Employees salary at senior management level is currently published.*

Valuation Employees pay gap analysis by grade 2021 (Excl Management Team)

Grade	Male	Female	Average Male hourly rate	Average Female hourly rate	Pay Gap (%)
1	2	1	£10.60	£11.29	-6.51%
2	6	9	£13.89	£14.42	-3.82%
3	4	3	£19.10	£20.15	-5.50%
4	5	3	£26.51	£27.55	-3.92%
5	0	0	£0.00	£0.00	0%
CO	0	0	£0.00	£0.00	0%

Valuation Employees pay gap analysis by grade 2023 (Excl Management Team)

Grade	Male	Female	Average Male hourly rate	Average Female hourly rate	Pay Gap (%)
1	5	2	£11.52	£11.26	2.26%
2	4	8	£14.61	£14.56	0.34%
3	4	3	£19.10	£20.15	-5.50%
4	5	3	£26.51	£27.55	-3.92%
5	0	0	£0.00	£0.00	0.00%
CO	0	0	£0.00	£0.00	0.00%

Valuation Employees pay gap analysis by grade 2024 (Excl Management Team)

Grade	Male	Female	Average Male hourly rate	Average Female hourly rate	Pay Gap (%)
1	3	1	£12.44	*	-1.21%
2	6	5	£15.66	£16.08	-2.68%
3	2	4	£20.98	£20.98	0.00%
4	4	0	£30.60	£0.00	0.00%
5	0	0	£0.00	£0.00	0.00%
CO	0	0	£0.00	£0.00	0.00%

**is used where the numbers are low and may identify an individual*

Administration Employees pay gap analysis by grade 2021 (Excl Management Team)

Grade	Male	Female	Average Male hourly rate	Average Female hourly rate	Pay Gap (%)
1	2	8	£10.49	£10.77	-2.67%
2	2	11	£13.23	£14.1	-6.58%
3	0	4	£0.00	£19.26	0.00%
4	0	0	£0.00	£0.00	0.00%
5	0	0	£0.00	£0.00	0.00%
CO	0	0	£0.00	£0.00	0.00%

Administration Employees pay gap analysis by grade 2023 (Excl Management Team)

Grade	Male	Female	Average Male hourly rate	Average Female hourly rate	Pay Gap (%)
1	4	4	£12.08	£12.44	-2.98%
2	2	14	£14.63	£15.29	-4.51%
3	0	2	£0.00	*	0.00%
4	0	0	£0.00	£0.00	0.00%
5	0	0	£0.00	£0.00	0.00%
CO	0	0	£0.00	£0.00	0.00%

**is used where the numbers are low and may identify an individual*

Administration Employees pay gap analysis by grade 2024 (Excl Management Team)

Grade	Male	Female	Average Male hourly rate	Average Female hourly rate	Pay Gap (%)
1	4	5	£13.39	£13.76	-2.76%
2	2	12	£15.66	£16.43	-4.92%
3	0	2	£0.00	*	0.00%
4	0	0	£0.00	£0.00	0.00%
5	0	0	£0.00	£0.00	0.00%
CO	0	0	£0.00	£0.00	0.00%

**is used where the numbers are low and may identify an individual*

Management Team Employees pay gap analysis by grade 2021

Grade	Male	Female	Average Male hourly rate	Average Female hourly rate	Pay Gap (%)
1	0	0	£0.00	£0.00	0.00%
2	0	0	£0.00	£0.00	0.00%
3	0	0	£0.00	£0.00	0.00%
4	1	2	*	*	-8.91%
5	4	0	£37.48	£0.00	0.00%
CO	1	0	£65.20	£0.00	0.00%

**is used where an individual may be identified.*

Management Team Employees pay gap analysis by grade 2023

Grade	Male	Female	Average Male hourly rate	Average Female hourly rate	Pay Gap (%)
1	0	0	£0.00	£0.00	0.00%
2	0	0	£0.00	£0.00	0.00%
3	0	0	£0.00	£0.00	0.00%
4	0	2	£0.00	£26.35	0.00%
5	3	1	£38.96	£40.87	-4.90%
CO	1	0	£68.92	£0.00	0.00%

Management Team Employees pay gap analysis by grade 2024

Grade	Male	Female	Average Male hourly rate	Average Female hourly rate	Pay Gap (%)
1	0	0	£0.00	£0.00	0.00%
2	0	0	£0.00	£0.00	0.00%
3	0	0	£0.00	£0.00	0.00%
4	0	2	£0.00	£28.39	0.00%
5	2	2	£36.65	£44.00	-20.05%
CO	1	0	£71.90	£0.00	0.00%

**is used where the numbers are low and may identify an individual. Employees salary at senior management level is currently published within the annual report.*

Employees pay gap analysis by Disability 2021

Non-Disabled (excludes not declared)	Declared Disabled	Average Non-Disabled hourly rate	Average Disabled hourly rate	Pay Gap (%)
36	3	£16.92	£13.51	20.15%

Employees pay gap analysis by Disability 2023

Non-Disabled (excludes not declared)	Declared Disabled	Average Non- Disabled hourly rate	Average Disabled hourly rate	Pay Gap (%)
30	2	£17.35	£12.68	29.92%

Employees pay gap analysis by Disability 2024

Non-Disabled (excludes not declared)	Declared Disabled	Average Non- Disabled hourly rate	Average Disabled hourly rate	Pay Gap (%)
26	2	£20.52	£13.76	32.94%

Employees pay gap analysis by Ethnicity 2021

White	Minority Ethnic	Average White hourly rate	Average Minority hourly rate	Pay Gap (%)
65	0	£14.66	£0.00	0.00%

Employees pay gap analysis by Ethnicity 2023

White	Minority Ethnic	Average White hourly rate	Average Minority hourly rate	Pay Gap (%)
60	0	£19.09	£0.00	0.00%

2 employees chose not to declare their ethnicity.

Employees pay gap analysis by Ethnicity 2024

White	Minority Ethnic	Average White hourly rate	Average Minority hourly rate	Pay Gap (%)
56	0	£20.39	£0.00	0.00%

1 employee chose not to declare their ethnicity.

Occupational Segregation:

There are 33.33% females employed within the clerical admin section and 10.52% males. Within the valuation section there are 19.33% males and 24.54% females.

The tables below provide a breakdown of the key occupational areas and overall analysis by grade as a percentage of total staff.

Occupational segregation by gender, ethnicity and disabled by Grade 2021

Grade	Female	Male	White	Minority Ethnic	Disabled	Non Disabled (excludes not declared)
1	13.24%	5.88%	16.92%	0.00%	5.13%	20.52%
2	29.41%	11.78%	41.45%	0.00%	0.00%	46.15%
3	10.29%	5.88%	16.92%	0.00%	2.56%	7.69%
4	7.35%	8.82%	16.92%	0.00%	0.00%	12.82%
5	0.00%	5.88%	6.15%	0.00%	0.00%	5.13%
CO	0.00%	1.47%	1.55%	0.00%	0.00%	0.00%
Total	60.29%	39.71%	100.00%	0.00%	7.69%	92.31%

Occupational segregation by gender, ethnicity and disabled by Grade 2023

Grade	Female	Male	White	Minority Ethnic	Disabled	Non-Disabled (excludes not declared)
1	9.68%	14.52%	21.67%	0.00%	6.25%	18.75%
2	35.48%	9.68%	46.67%	0.00%	0.00%	53.13%
3	6.46%	3.23%	10.00%	0.00%	0.00%	9.37%
4	3.22%	9.68%	13.33%	0.00%	0.00%	9.37%
5	1.61%	4.83%	6.67%	0.00%	0.00%	3.13%
CO	0.00%	1.61%	1.66%	0.00%	0.00%	0.00%
Total	56.45%	43.55%	100.00%	0.00%	6.25%	93.75%

Occupational segregation by gender, ethnicity and disabled by Grade 2024

Grade	Female	Male	White	Minority Ethnic	Disabled	Non-Disabled (excludes not declared)
1	10.53%	12.28%	22.81%	0.00%	7.41%	11.11%
2	29.82%	14.04%	43.86%	0.00%	0.00%	51.85%
3	10.53%	23.51%	14.04%	0.00%	0.00%	18.53%
4	3.51%	7.01%	10.53%	0.00%	0.00%	3.70%
5	3.51%	23.51%	7.01%	0.00%	0.00%	3.70%
CO	0.00%	1.75%	1.75%	0.00%	0.00%	3.70%
Total	57.90%	42.10%	100.00%	0.00%	7.41%	92.59%

A significant number of employees at 50.88% have chosen not to declare if they have a disability or not. This impacts upon the analysis of segregation of employees.

Occupational segregation by Service Area 2021

	Admin		Valuation		Management	
Grade	Female	Male	Female	Male	Female	Male
1	11.76%	2.94%	1.47%	2.94%	0.00%	0.00%
2	16.18%	2.94%	13.24%	8.82%	0.00%	0.00%
3	5.88%	0.00%	4.41%	5.88%	0.00%	0.00%
4	0.00%	0.00%	4.41%	7.36%	2.94%	1.47%
5	0.00%	0.00%	0.00%	0.00%	0.00%	5.89%
CO	0.00%	0.00%	0.00%	0.00%	0.00%	1.47%
Total	33.82%	5.88%	23.53%	25.00%	2.94%	8.83%

Occupational segregation by Service Area 2023

	Admin		Valuation		Management	
Grade	Female	Male	Female	Male	Female	Male
1	6.45%	6.45%	3.23%	8.06%	0.00%	0.00%
2	22.58%	3.23%	12.89%	6.45%	0.00%	0.00%
3	3.23%	0.00%	3.23%	3.23%	0.00%	0.00%
4	0.00%	0.00%	0.00%	9.68%	3.23%	0.00%
5	0.00%	0.00%	0.00%	0.00%	1.61%	4.84%
CO	0.00%	0.00%	0.00%	0.00%	0.00%	1.61%
Total	32.26%	9.68%	19.35%	27.42%	4.84%	6.45%

Occupational segregation by Service Area 2024

	Admin		Valuation		Management	
Grade	Female	Male	Female	Male	Female	Male
1	8.77%	7.01%	1.75%	5.29%	0.00%	0.00%
2	21.05%	3.51%	8.77%	10.53%	0.00%	0.00%
3	3.51%	0.00%	7.01%	3.51%	0.00%	0.00%
4	0.00%	0.00%	7.01%	0.00%	3.51%	0.00%
5	0.00%	0.00%	0.00%	0.00%	3.51%	3.51%
CO	0.00%	0.00%	0.00%	0.00%	0.00%	1.75%
Total	33.33%	10.52%	24.54%	19.33%	7.02%	5.26%

Occupational segregation of Part Time Employees by Grade and Gender 2021

Grade	Female	Male
1	15.38%	0.00%
2	46.17%	0.00%
3	15.38%	7.69%
4	7.69%	7.69%
Total	84.62%	15.38%

Occupational segregation of Part Time Employees by Grade and Gender 2023

Grade	Female	Male
1	28.57%	0.00%
2	71.43%	0.00%
3	0%	0.00%
4	0%	0.00%
Total	100.00%	0.00%

Occupational segregation of Part Time Employees by Grade and Gender 2024

Grade	Female	Male
1	16.67%	0.00%
2	66.66%	0.00%
3	16.67%	0.00%
4	0.00%	0.00%
Total	100.00%	0.00%

The tables above demonstrates that there is no barrier to females who are part time progressing to higher grade posts.

Joint Board Gender Composition: A number of authorities are required to publish the gender composition of their board members and report on current and planned work for board diversity. LVJB is not a listed authority under the Equality Act 2010 (Specific Duties) (Scotland) Amendment Regulations 2016 and therefore is not required to publish the data on board diversity.

11. Employee Information 2024 (workforce profile)

LVJB gathers and uses information on the composition of its workforce, recruitment, development and retention of employees to better perform the general equality duty.

In October 2012 an employee verification exercise to capture relevant monitoring information across all the protected characteristics was carried out and this has continued each year. The information is used to ensure that LVJB has fair and open recruitment practices, that employees are given fair access to learning and development and promotion opportunities.

Workforce Profile as at 1 April 2023 by Age, Disability, Gender, Ethnic Group is detailed in the tables below.

Percentage of Employees by Age Band as at 1 April 2024

Age Band	Percentage
Under 21	5.26%
21-29	12.28%
30-39	21.05%
40-49	24.57%
50-59	33.33%
60-65	3.51%
over 65	0.00%
Total	100.00%

Percentage of Employees by Age Band and Grade as at 1 April 2024

Age Band	1	2	3	4	5	CO	Total
under 21	5.26%	0.00%	0.00%	0.00%	0.00%	0.00%	5.26%
21-29	1.75%	3.51%	5.26%	1.75%	0.00%	0.00%	12.27%
30-39	8.77%	12.28%	0.00%	0.00%	0.00%	0.00%	21.05%
40-49	5.26%	10.53%	5.26%	0.00%	3.51%	0.00%	24.56%
50-59	5.26%	14.06%	3.51%	5.26%	3.51%	1.75%	33.35%
60-65	0.00%	0.00%	0.00%	3.51%	0.00%	0.00%	3.51%
over 65	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Total	26.30%	40.38%	14.03%	10.52%	7.02%	1.75%	100.00%

Percentage of Employees by Gender as at 1 April 2024

Gender	Percentage
Female	57.89%
Male	42.11%
Total	100.00%

Percentage of Employees by Grade and Gender as at 1 April 2024

Grade	Female	Male
Grade 1	10.53%	12.28%
Grade 2	29.81%	14.05%
Grade 3	10.53%	3.51%
Grade 4	3.51%	7.01%
Grade 5	3.51%	3.51%
CO	0.00%	1.75%
Total	57.89%	42.11%

Disability and ethnic group are excluded due to the employees being less than 100 and the possibility of identifying individual's sensitive personal data.

Percentage of Employees by Category as at 1 April 2024

Employee Category	Female	Male
Clerical/Administration	33.33%	10.53%
Valuation	17.54%	26.32%
Management	3.51%	3.51%
Senior Management	3.51%	1.75%
Total	57.89%	42.11%

The percentage of males employed within the clerical/administration category of employees is lower and the percentage of females is lower in the valuation category. LVJB participates in the "Delivering a Fairer Future" initiative by South Lanarkshire Council to encourage recruitment into non-traditional roles for men and women.

Percentage of Employees by Ethnic Group (2011 census categories)

Ethnic Group		% all
White	Scottish	89.48%
	Other British	3.51%
	Irish	3.51%
	Other White	1.75%
Mixed or Multiple Ethnic Group	Any Mixed or multiple ethnic groups	0/00%
Asian, Asian Scottish or Asian British	Pakistani, Pakistani Scottish or British	0.00%
	Indian, Indian Scottish or Indian British	0.00%
	Bangladeshi, Bangladeshi Scottish or British	0.00%
	Chinese, Chinese Scottish or British	0.00%
	Other Asian	0.00%
African	African, African Scottish or British or Other	0.00%
Caribbean or Black	Caribbean, Caribbean Scottish or Caribbean British	0.00%
	Black, Black Scottish or Black British	0.00%
	Other Caribbean or Black	0.00%
Other ethnic group	Arab, Arab Scottish or Arab British	0.00%
Not Disclosed	Not Disclosed	1.75%
Total		100.00%

a) Percentage of Employees by Full/Part Time and Age as at 1 April 2024

Age Band	Full Time	Part Time	Total
under 21	5.26%	0.00%	5.26%
21-29	10.53%	1.75%	12.28%
30-39	17.55%	3.51%	21.06%
40-49	19.30%	5.26%	24.56%
50-59	31.58%	1.75%	33.33%
60-65	3.51%	0.00%	3.51%
Over 65	0.00%	0.00%	0.00%
Total	87.73%	12.27%	100.00%

b) Percentage of Employees by Full/Part Time by Gender as at 1 April 2024

Gender	Full Time	Part Time	Total
Female	45.61%	12.28%	57.89%
Male	42.11%	0.00%	42.11%
Total	88.70%	11.30%	100.00%

l) Percentage of Employees by Disability as at 1 April 2024

Disabled	Not Disabled	Not Declared	Total
3.51%	45.61%	50.88%	100.00%

Returning to work after pregnancy

For the period April 2023 to April 2024, there are no females on maternity leave.

Returning to work of disabled employees after sick leave relating to their disability

Information is not disclosed for data protection purposes. However, disabled employees have been provided with all relevant supports, adaptations and reasonable adjustments to enable their continued employment.

Grievance and Disciplinary

Information is not disclosed for data protection purposes. Analysis of grievance and disciplinary does not point to any discriminatory practice.

12. Recruitment, Development and Retention

a) Access to Training (Development)

Throughout LVJB's Personal Development and Review process all employees are given access to learning and development opportunities.

Monitoring of All Training Courses Attended 1 April 2023 to 31 March 2024

Female	76.00%
Male	24.00%
Total	100.00%
Disabled	8.00%
Not Disclosed	54.67%
Not Disabled	37.33%
Total	100.00%
White-Scottish	94.67%
White-Irish	5.33%
Total	100.00%
Under 21	1.33%
21-29 years	18.67%
30-39 years	20.00%
40-49 years	30.67%
50-59 years	29.33%
60-65 years	0.00%
over 65 years	0.00%
Total	100.00%

Recruitment and Retention monitoring

Equal Opportunity Monitoring forms are issued to all applicants for vacancies within LVJB. Returns are analysed to identify any areas of disadvantage to those who share a relevant protected characteristic. Voluntary exit interviews are offered to employees leaving LVJB and results analysed.

a) Recruitment Monitoring: Analysis of Gender, Disability, Ethnicity and Age for the period 1 April 2023 to 31 March 2024

Applicants	Applied	Interviewed	Appointed
Male	43.12%	59.38%	33.33%
Female	56.88%	40.62%	66.67%
Not Disclosed	0.00%	0.00%	0.00%
Total	100.00%	100.00%	100.00%
Disabled	4.59%	3.13%	16.67%
Not Disabled	95.41%	96.87%	83.33%
Not Disclosed	0.00%	0.00%	0.00%
Total	100.00%	100.00%	100.00%
Aged under 50 years	88.08%	93.75%	100.00%
Aged over 50 years	9.17%	6.25%	0.00%
Not Disclosed	2.75%	0.00%	0.00%
Total	100.00%	100.00%	100.00%

Recruitment and Retention Monitoring:

Analysis of Employees Who Left LVJB by Gender, Disability, Ethnicity and Age for the period 1 April 2023 to 31 March 2024.

Female	50.00%
Male	50.00%
Total	100.00%
Disabled	0.00%
Not Disabled	25.00%
Not Disclosed	75.00%
Total	100.00%
Black/Ethnic Minority	0.00%
White	100.00%
Total	100.00%
Under 21	0.00%
21-29 years	0.00%
30-39 years	37.50%
40-49 years	12.5%
50-59 years	37.50%
60-65 years	12.5%
over 65 years	0.00%
Total	100.00%

Report

9

Report to:	Lanarkshire Valuation Joint Board
Date of Meeting:	3 June 2024
Report by:	Assessor and Electoral Registration Officer

Subject:	Lanarkshire Valuation Joint Board Public Performance Report 2023/2024
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1. Purpose of Report

1.1. The purpose of the report is to:-

- ◆ present to members of the Joint Board for information, the Board's Public Performance Report for the financial year 2023/2024

2. Recommendation(s)

2.1. The Board is asked to approve the following recommendation(s):-

- (1) that the content of the report be noted.

3. Background

3.1. The report is titled 'Lanarkshire Valuation Joint Board, Office of Assessor and Electoral Registration Officer, Public Performance Report 2023/2024', and is attached as an appendix.

3.2. The report outlines Lanarkshire Valuation Joint Board's performance in its core service delivery areas for the period 2023/2024.

3.3. The report will be posted on LVJB's website.

4. Employee Implications

4.1. None

5. Financial Implications

5.1. None

6. Climate Change, Sustainability and Environmental Implications

6.1. There are no climate change, sustainability or environmental implications in terms of the information contained in this report.

7. Other Implications

7.1. There are no implications for risk in terms of the information contained in this report.

8. Equality Impact Assessment and Consultation Arrangements

- 8.1. This report does not introduce a new policy, function or strategy or recommend a change to an existing policy, function or strategy and therefore no impact assessment is required.

9. Privacy Impact Assessment

- 9.1. This report does not introduce a new policy, function or strategy or recommend a change to an existing policy, function or strategy and therefore no impact assessment is required.

Christine Maxwell BSc MRICS
Assessor and Electoral Registration Officer

15 May 2024

Previous References

- ◆ None

List of Background Papers

- ◆ None

Contact for Further Information:

If you would like further information, please contact:

Christine Maxwell, Assessor and Electoral Registration Officer

Phone: 01698 476078

E-mail: assessor@lanarkshire-vjb.gov.uk



LANARKSHIRE VALUATION JOINT BOARD

Office of Assessor and Electoral Registration Officer

PUBLIC PERFORMANCE REPORT

2023/2024

General

Lanarkshire Valuation Joint Board (LVJB) was formed at the local government re-organisation in 1996. The Board consists of eight Members from each of North and South Lanarkshire Councils, and oversees the functions of maintaining the Electoral Registers, the Council Tax Valuation List and the Non-Domestic Valuation Rolls for the Lanarkshire area. The following report relates to the 2023/24 financial year.

Non-Domestic Valuation Roll

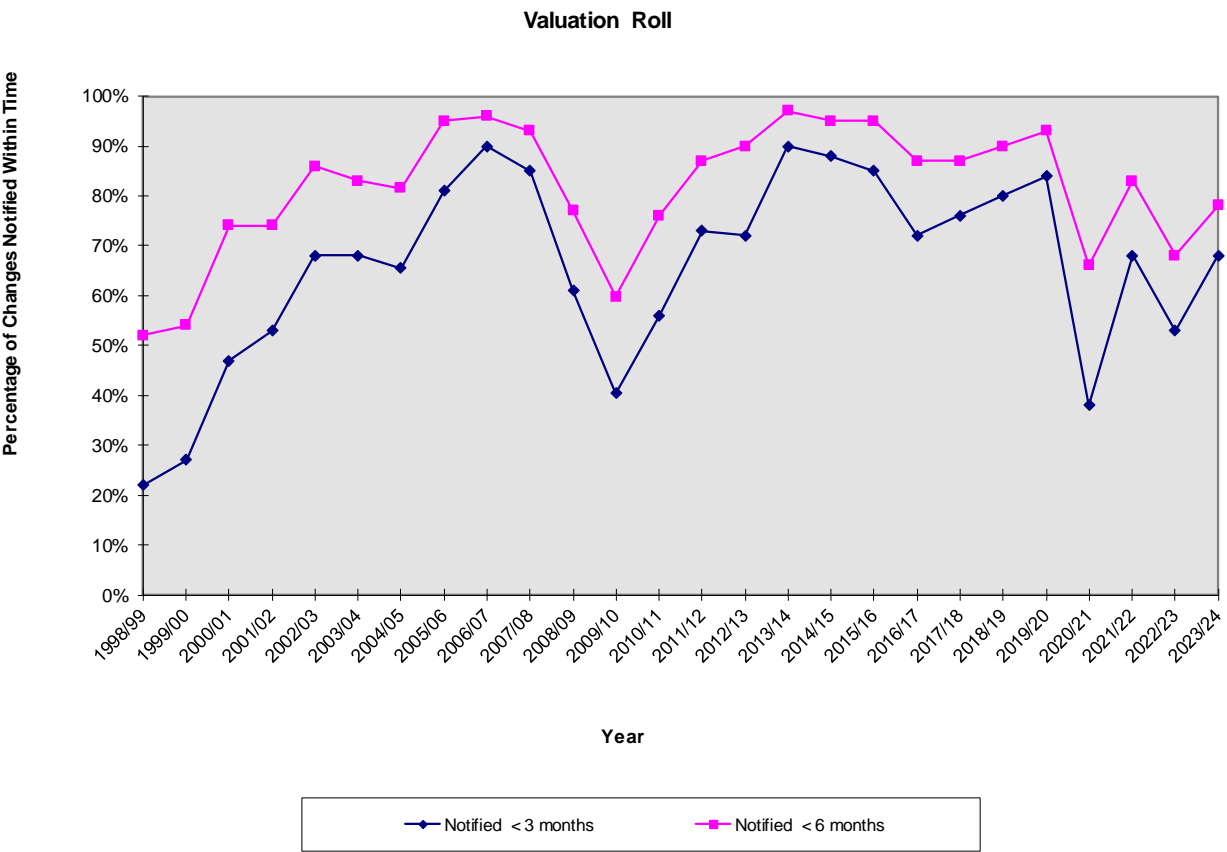
The Valuation Roll is a document which sets out the rateable values of all non-domestic properties in the valuation area. The rateable values shown in the Valuation Roll are used by the local authorities as the basis for the calculation of non-domestic rates bills. The Valuation Roll for Lanarkshire at the end of the period 2023/24 contained 23,245 properties with a total rateable value as at 31/03/2024 of circa £1,091million (£1,091,106,384).

In the year 2023/24, our staff processed 3,073 alterations to the roll to reflect new, amended, or demolished properties. This was an increase from 1,147 for the period 2022/23.

The following table illustrates the performance for the period 2023/24 set against in-house targets: -

Performance Targets 2023/24	Target 2023/24	Actual 2023/24
Alter Valuation Roll within 3 months	77%	68%
Alter Valuation Roll within 6 months	92%	78%

The graph below illustrates LVJB performance levels from 1998/99 to 2023/24.



The three monthly and six-monthly targets were not met but were improved upon compared to the period 2022/23. Continuing challenges with regard to the recruitment and retainment of qualified surveyors, dealing with a new non-domestic and domestic proposal system have impacted on performance in this area.

The internal targets for the period 2024/25 will be maintained at the following levels:

Alter Valuation Roll within 3 months	77%
Alter Valuation Roll within 6 months	92%

Council Tax List

This list shows the addresses of all domestic properties and the allocated Council Tax band, which is based on the market value of the property as of April 1991. Local Authorities use these bands to calculate annual Council Tax bills.

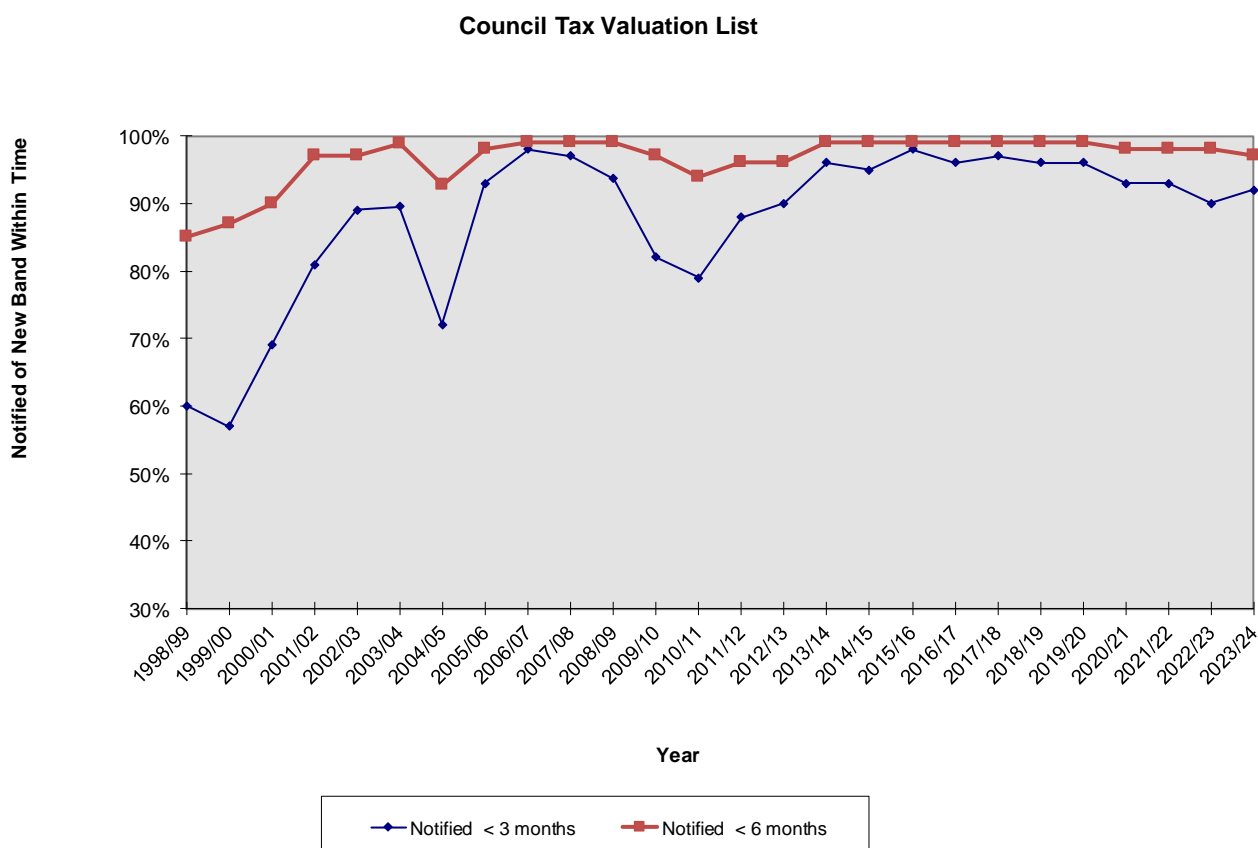
During 2023/24, our staff added 2,609 new dwellings (3,009 for the period 2022/23) to the Council Tax Valuation List and deleted 743 dwellings (279 for the period 2022/23). As of 31 March 2024, the list contained 339,933 entries (including domestic garages).

Additionally, in accordance with The Council Tax (Alteration of Lists and Appeals) (Scotland) Regulations 1993, some 188 Council Tax entries (185 for the period 2022/2023) had their band increased as a result of a material increase in the value of the dwelling, essentially due to significant alterations being carried out, and the subsequent sale of the property. There were 9,523 sales of domestic properties notified to LVJB during the period 2023/24.

The following table illustrates the performance for the period 2023/24 set against in-house targets: -

Performance Targets 2023/24	Target 2023/24	Actual 2023/24
New houses added to Council Tax List within 3 months	87%	95%
New houses added to Council Tax List within 6 months	92%	97%

The graph below illustrates LVJB performance levels from 1998/99 to 2023/24: -



Targets set for the period 2023/24 were again met with performance being maintained at a very good level.

Internal targets for the period 2024/2025 have been maintained at the following levels: -

New houses added to Council Tax List within 3 months	87%
New houses added to Council Tax List within 6 months	92%

Electoral Register

The Electoral Register is a list of people eligible to vote at elections and at 31 March 2024 contained over 520,000 electors.

The principal activities of the period 2023/24 within our electoral registration service delivery area centred on maintaining the completeness and accuracy of the registers.

During the period 2023/24 there were no scheduled major elections, but there were several by-elections and a recall petition held (the first to take place in Scotland) as follows:

- NLC Ward 15 – Bellshill by-election held on 15 June 2023
- SLC Rutherglen & Hamilton West UK Parliamentary Constituency Recall Petition - signing period ran from 20 June till 31 July 2023
- Rutherglen & Hamilton West UK Parliamentary Constituency by-election held on 5 October 2023
- NLC Ward 19 - Motherwell Southeast & Ravenscraig held on 16 November 2023

The annual canvass of electors 2023 was run under canvass reform, data matching was used at the outset of the canvass to help identify those properties where the residents are more likely to have changed. All Electoral Registration Officers in Great Britain were required to match specified data they hold on registered electors against the Department for Work and Pensions' Customer Information System (DWP CIS) dataset. This dataset is already used in the electoral registration process to verify an applicant's identity.

For the 2023 canvass, circa 253,500 households were issued with the new Canvass Communication A form (CCA), which advised who was on the register and that unless there was a change in the household no return was required. A further stage to the reformed annual canvass process involved the issuing of circa 65,000 Canvass Forms (CF) to households which did not match during the aforementioned exercise. Furthermore, a new Canvass Communication B form (CCB) in respect of postal reminders was issued to circa 52,000 households.

The household visit element of the 2023 canvass was able to proceed, with suitable precautions undertaken as a result of the pandemic, with circa 41,000 properties being canvassed. The canvass reforms also allowed for e-communications that included telephone and email contact. The canvass was concluded successfully, and the registers were published on 1 December 2023.

Rolling Registration activity, introduced in 2000 to assist in maintaining the Electoral Register, continued throughout 2023/24 with the bulk of the registration applications being received via the central government online registration system (www.gov.uk/register-to-vote).

With the introduction of the Elections Act 2022, new measures have been introduced by the UK Government which only apply to UK Parliamentary: elections, by-elections and recall petitions.

The first measure which was introduced with effect from 5 May 2023, was the need to show Voter ID (Voter Authority Certificates – VAC's) at polling stations. Changes to the absent voting regulations and the ability to apply online came into force on 31 October 2023. The final measure was the extension to the overseas electors' franchise removing the 15-year rule and allowing for applications to be submitted via the ERO Portal.

The ERO Portal which can be used to submit new applications for VAC's was updated in October 2023 to accept the absent vote applications, and then again on 15 January 2024 to accept new overseas elector applications.

Electors who wish to apply for an absent vote for Scottish Parliamentary and local elections are unable to apply via the online portal and required to apply by way of a paper application form. It should be noted that Voter ID is not required for Scottish Parliamentary and local elections and that overseas electors are only eligible to vote in UK elections.

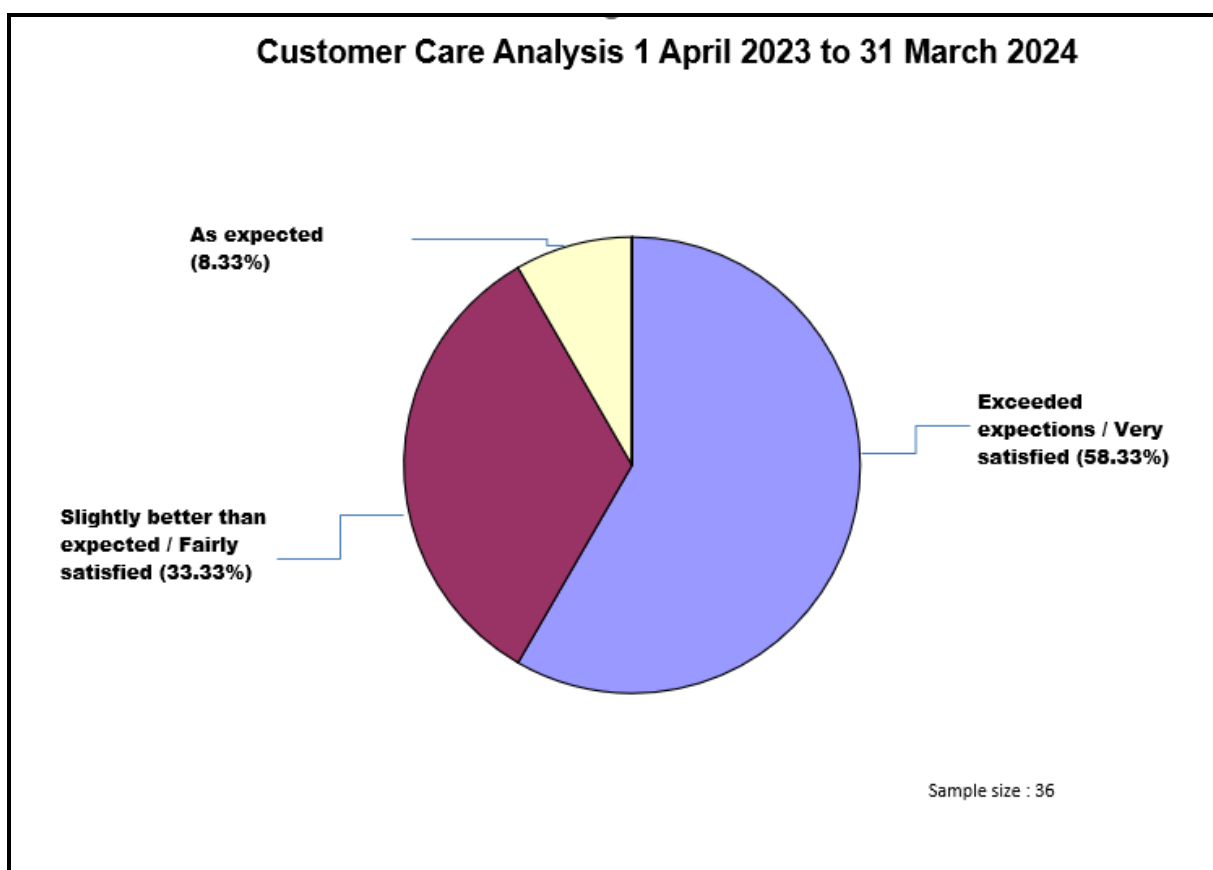
To ensure the completeness and accuracy of the Electoral Register, the 2023 Integrity Plan was again used to identify and manage patterns of activity that might indicate potential registration integrity issues. LVJB have checks and controls in place to detect and prevent any electoral malpractice. Checks are also built into both the Annual Canvass Plan and individual Election Plans.

Customer Satisfaction

Users of the Joint Board's services were sampled at random throughout 2023/24 for their comments on the service LVJB provides. The questionnaires include a section on gender, ethnicity, and disability to enable service monitoring on equalities issues.

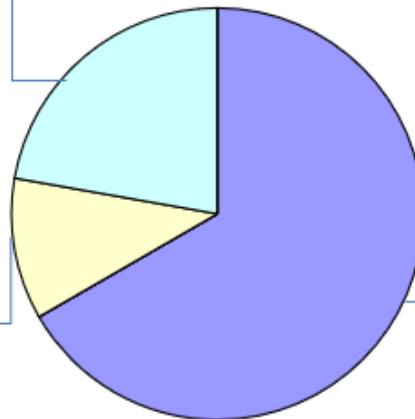
If you receive such a questionnaire, please take the time to complete it and respond. The results of these questionnaire returns are important to us, and comments received are used to assist the development of LVJB services to meet the needs of our customers.

Results from the 2023/24 Customer Satisfaction Survey are contained in the two pie charts below.



**Customer Care Analysis 1 April 2023 to 31 March 2024
(Telephone Calls)**

**Sometimes got
through to a
person who could
deal with my
enquiry (11.11%)**



**Always got
through to a
person who could
deal with my
enquiry (66.67%)**

**Rarely got through
to a person who
could deal with my
enquiry (22.22%)**

Sample size : 9

Website

The Board's website (www.lanarkshire-vjb.gov.uk) includes a host of useful information on the Assessor's functions and the processes involved in making proposals against entries in the Valuation Roll and Council Tax List. There is the facility to download application forms relating to Electoral Registration and an announcements area that is regularly updated with changes brought in with the Elections Act 2022. The website is compatible with mobile devices and also has pre-installed accessibility software - 'Recite', which reads the page contents to users if required.

The website also has useful links to North and South Lanarkshire Councils' websites, and to the Scottish Assessors' Association Portal (www.saa.gov.uk) which provides a single point of access to Non-Domestic Rating, Council Tax and Electoral Registration information on a Scotland-wide basis, as well as a number of user interactive services, such as how to lodge a proposal against a council tax or valuation roll entry.

Equal Opportunities

Lanarkshire Valuation Joint Board is committed to achieving equal opportunities in all aspects of our business and in relationships with our service users and other stakeholders. This means ensuring that services, facilities, and employment opportunities are accessible and receptive to the values and the diversity needs within the community. In meeting this commitment, we shall aim to prevent – as well as eliminate – any form of discrimination that occurs in the workplace or in service delivery. We also aim to provide good quality services which users can access freely without prejudice, discrimination and/or harassment. Details of our Equal Opportunities policy and our Mainstreaming Equalities report can be viewed on our website, together with our annual employee information report and our Mainstreaming Equalities progress report.

To comply with our equalities duties:

In April 2021 LVJB published the Mainstreaming Equalities Report and Equality Outcomes 2021 to 2025 in accordance with the Equality Act 2010 (Specific Duties) (Scotland) Regulations 2012 and the Equality Act 2010 (Specific Duties) (Scotland) Amendment Regulations 2016. This includes an equal pay statement and gender pay gap information along with information on occupational segregation and this is available on our website.

In accordance with The Equality Act 2010 (Specific Duties) (Scotland) Regulations 2016 LVJB, having more than 20 employees, is now required to publish gender pay gap information, a statement on equal pay, and include information on occupational segregation. This information is included in the report Mainstreaming Equalities Report and Equality Outcomes for 2021 to 2025.

Under the specific employment duty, LVJB as a listed authority, are required to publish pay gap information every two years. A report on progress and pay gap information along with the information on occupational segregation will be published in April 2025.

In November 2017 ‘The Equality and Human Rights Commission’ (EHRC) published a “Measuring Up? Report 7” “Public authorities’ performance in meeting the Scottish Specific Equality Duties, 2017”. The EHRC has a statutory remit to protect, enforce and promote equality across nine protected characteristics that are set out in the Equality Act 2010. This includes regulating the Public Sector Equality Duty (PSED). The report lists the number of authorities in each sector and the number and percentage who have met each criteria such as “published equality outcomes”, “published gender pay gap information” and “publication of policies on equal pay”. LVJB are included in the “Valuation Joint Boards” sector, and we met all the criteria.

Contacting LVJB

Address: Lanarkshire Valuation Joint Board
 Ground Floor
 David Dale House
 45 John Street
 Blantyre
 G72 OAA

Telephone: 01698 476000

E-mail: assessor@lanarkshire-vjb.gov.uk
 ero@lanarkshire-vjb.gov.uk

Website: www.lanarkshire-vjb.gov.uk

Report

10

Report to:	Lanarkshire Valuation Joint Board
Date of Meeting:	3 June 2024
Report by:	Assessor and Electoral Registration Officer

Subject:	Lanarkshire Valuation Joint Board Efficiency Gains 2023/2024
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1. Purpose of Report

1.1. The purpose of the report is to:-

- ◆ present to members of the Joint Board for information, the Board's efficiency gains for the financial year 2023/2024

2. Recommendation(s)

2.1. The Board is asked to approve the following recommendation(s):-

- (1) that the content of the report be noted.

3. Background

3.1. The report is titled 'Lanarkshire Valuation Joint Board – Efficiency Gains 2023/24' and is attached as an appendix.

3.2. The report outlines Lanarkshire Valuation Joint Board's efficiency measures implemented in the last financial year, detailing both cashable and non cashable efficiency savings, and identifying whether each is recurring or non-recurring.

4. Employee Implications

4.1. None.

5. Financial Implications

5.1. A total of circa **£417,000** of efficiency gains has been identified over the period 2023/2024. This is split between £95,328 of cashable efficiency gains and £321,698 of non-cashable gains.

6. Climate Change, Sustainability and Environmental Implications

6.1. There are no climate change, sustainability or environmental implications in terms of the information contained in this report.

7. Other Implications

7.1. There are no implications for risk in terms of the information contained in this report.

8. Equality Impact Assessment and Consultation Arrangements

8.1. This report does not introduce a new policy, function or strategy or recommend a change to existing policy, function or strategy and, therefore, no impact assessment is required.

8.2. There is no requirement for consultation in respect of this report.

9. Privacy Impact Assessment

9.1. This report does not introduce a new policy, function or strategy or recommend a change to an existing policy, function or strategy and therefore no impact assessment is required.

Christine Maxwell BSc MRICS
Assessor and Electoral Registration Officer

15 May 2024

Previous References

◆ Report to Board for 5 June 2023 meeting entitled – “LVJB Efficiency Gains 2022/23”.

List of Background Papers

◆ None

Contact for Further Information

If you would like to inspect the background papers or want further information, please contact:-

Christine Maxwell, Assessor and Electoral Registration Officer

Phone: 01698 476078

E-mail: assessor@lanarkshire-vjb.gov.uk

LANARKSHIRE VALUATION JOINT BOARD - EFFICIENCY GAINS 2023/2024

Theme	Description of Efficiency Measure	Cash Releasing (List recurring and non-recurring separately)	Impact on service delivery and performance / other information
PR	The provision of a facility to make canvass returns electronically	Recurring (although variable from year to year) £9,413 cashable	Introduction of Electronic Canvass Returns has resulted in cash savings as follows – Saving on Postage Costs £5,834 Saving on Sort/Scanning £3,579 The provision of an alternative method of making a response to the annual canvass has resulted in both direct and indirect budgetary savings for the Board.
PR	Outgoing Canvass Mail Saving	Recurring (although variable from year to year). £69,333 cashable	Outgoing Canvass Mail Savings with use of Critiqom compared to Royal Mail Business Standard Tariff Business Account - £69,333- cashable
SS	The use of the shared service facility of the Scottish Assessors Association's Portal (www.saa.gov.uk)	Recurring (although variable from year to year) £321,698 non-cashable	The implementation of the centralised online customer focused shared service initiative has negated the requirement for LVJB to both develop and host similar functionality. The actual cost of maintaining and developing the SAA Portal for 2023/24 was £346,444; LVJB's contribution was £24,746 .
SB	The creation of new Council Tax and Valuation Roll files in electronic format (instead of creating paper documents and then digitising)	Recurring (estimate) £1,000 part-cashable	Staff, since March 2020 have utilised electronic systems to create Valuation Roll and Council Tax amendment records instead of creating, printing, checking and scanning. Efficiencies due to less consumables being used and lower staff costs – no printing, scanning and filing.

Theme	Description of Efficiency Measure	Cash Releasing (List recurring and non-recurring separately)	Impact on service delivery and performance / other information
SB	Use of email to issue electoral forms and letters.	Recurring (although variable from year to year) £15,582 cashable	Savings in postage costs as a result of the issuing of electoral forms and letters via email rather than by post. Due to the increase in the number of forms issued by email, an additional 50% saving has been made on the previous financial period (2022-23).
TOTAL		£ 417, 026	

Theme:

PR: Procurement; WP: Workforce Planning; AM: Asset Management; SS: Shared Services; SB: Streamlining Bureaucracy;
O: Other

Report

11

Report to:	Lanarkshire Valuation Joint Board
Date of Meeting:	3 June 2024
Report by:	Assessor and Electoral Registration Officer

Subject:	Monitoring of Complaints (1 April 2023 to 31 March 2024)
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1. Purpose of Report

1.1. The purpose of the report is to:-

- ♦ provide statistics and information on all complaints received by the Joint Board for the period 1 April 2023 to 31 March 2024

2. Recommendation(s)

2.1. The Board is asked to approve the following recommendation(s):-

- (1) that the content of the report be noted.

3. Background

- 3.1. Following the introduction of LVJB's revised Complaints Handling Procedure, in March 2013, a record of complaints is now reported to the quarterly Board meetings. Additionally, members also receive a report covering information on complaints received by the Board on an annual basis.
- 3.2. The Scottish Public Sector Ombudsman (SPSO) further revised the Complaints Handling Procedure (CHP) effective from 1 April 2021. This was the subject of a report that was noted by the Board in March 2021 titled: LVJB's Revised Complaints Handling Procedure.
- 3.3. In March 2022, the SPSO refreshed the Key Performance Indicators (KPI's) Guidance and LVJB comply with the guidance therein.

4. Current Position

- 4.1. The definition of a complaint adopted is 'any expression of dissatisfaction about LVJB's action or lack of action, or about the standard of service provided by LVJB or on LVJB's behalf.' This does not however extend to complaints about the rateable value or banding of a property or to the refusal to register an elector or grant a postal vote since in all of these areas there are rights of appeal to independent judicial bodies. The data being collected on complaints received by the Joint Board is being categorised by:-
 - ♦ 'Upheld' (the complaint was upheld, and action may be required as a result), 'partially upheld' (the complaint was only partly upheld and some action may be required as a result) and 'not upheld' (no further action required).
 - ♦ The reason for the complaint whether upheld or not.

- ◆ Action taken as a result of upheld complaints.
- ◆ Changes made or proposed to service delivery as a result of complaints received.
- ◆ Equal opportunities monitoring of complaints.

4.2. Other information gathered includes response times in line with adopted standards for dealing with complaints, together with information on the area of the Board's services where the complaint was received.

5. Summary

5.1. During 2023/2024, 2 complaints were received in the period covered by this report. Both related to Electoral Registration matters. 1 complaint was classified as not having been upheld, and 1 was classified as having been partially upheld.

5.2. This is in comparison to 2022/2023 where a total of 9 complaints were received. 4 related to Council Tax, 1 related to non-domestic, and 4 related to Electoral Registration. In total 7 were classified as not having been upheld, and 2 were classified as having been upheld.

5.3. The breakdown of upheld and not upheld complaints by service area for 2023/2024 is as follows:

Service	Total No	Upheld	Not Upheld	Partially Upheld
Council Tax	0	0	0	0
Non-Domestic	0	0	0	0
Electoral Registration	2	0	1	1
Total	2	0	1	1

6. Complaints to the Ombudsman

6.1. No decisions were received from the Scottish Public Services Ombudsman (SPSO) in the period 1 April 2023 to 31 March 2024.

7. Employee Implications

7.1. For complaints where a member of staff has not followed office procedures further training and emphasis on good customer care and good working practice is provided.

8. Financial Implications

8.1. None.

9. Climate Change, Sustainability and Environmental Implications

9.1. There are no climate change, sustainability or environmental implications in terms of the information contained in this report.

10. Other Implications

10.1. There are no implications for risk in terms of the information contained in this report.

11. Equality Impact Assessment and Consultation Arrangements

11.1. This report does not introduce a new policy, function or strategy or recommend a change to existing policy, function or strategy and, therefore, no impact assessment is required.

11.2. There is no requirement for consultation in respect of this report.

12. Privacy Impact Assessment

- 12.1. This report does not introduce a new policy, function or strategy or recommend a change to an existing policy, function or strategy and therefore no impact assessment is required.

Christine Maxwell BSc MRICS
Assessor and Electoral Registration Officer

15 May 2024

Previous References

- ◆ Report on Revised Complaints Handling Procedure approved 3 December 2012
- ◆ LVJB's Revised Complaints Handling Procedure noted 1 March 2021

List of Background Papers

- ◆ None

Contact for Further Information

If you would like to inspect the background papers or want further information, please contact:-

Christine Maxwell, Assessor and Electoral Registration Officer

Phone: 01698 476078

E-mail: assessor@lanarkshire-vjb.gov.uk

Report

Report to:	Lanarkshire Valuation Joint Board
Date of Meeting:	3 June 2024
Report by:	Assessor and Electoral Registration Officer

Subject:	Progress Update
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1. Purpose of Report

1.1. The purpose of the report is to: -

- ◆ provide an overview of the service to members.
- ◆ outline current issues and service priorities.
- ◆ provide an update on performance.
- ◆ highlight issues affecting the future direction of the Joint Board

2. Recommendation(s)

2.1. The Board is asked to approve the following recommendation(s):-

- (1) that the content of the report be noted.

3. Service Overview and Priorities

3.1. Electoral Registration

3.1.1. Annual Canvass

Preparations for the 2024 annual canvass of electors are underway, continuing with the progress made under canvass reform. National data matching will be conducted on the 24 June, with canvass communications due to be issued around 8 July 2024.

3.1.2. Boundary Reviews

The 2023 Review of the UK Parliamentary Boundaries is now complete and will be used in the next UK Parliamentary election.

The consultation on revised proposals for Scottish Parliament constituency boundaries closed on Wednesday, 15 May 2024. There may be a further consultation on small areas if needed later this year. The review of the regions will take place over the summer months. Boundaries Scotland will submit a report to Scottish Ministers by 1 May 2025. If subsequently approved by the Scottish Parliament, the new boundaries will be effective at the next Scottish Parliament election, expected in May 2026.

3.1.3. Elections Act 2022

All measures have now been implemented as a result of the Elections Act 2022.

These include:-

- i. The requirement for electors to show photographic ID at a polling station before being issued with a ballot paper. Electors without an accepted form of photo ID can apply to the ERO via the digital service or by completing a paper application for a Voter Authority Certificate (VAC) free of charge.
- ii. Changes to the absent vote process which involves a new online service, verification of absent votes with DWP records, and extending the length of time to a maximum of 3 years before a renewal is required.
- iii. Extending the franchise for overseas elections by removing the 15-year restriction, creating an online portal for applications, and extending the registration period to up to 3 years.

The Scottish Assessor's Association have been working with partners at the Electoral Commission and with their own electoral management system providers to ensure that the user journey is as simple and as informative as possible.

3.1.4. Elections Held Since Last Board Meeting

There have been no elections since the last Board meeting.

LVJB continue to prepare for the forthcoming UK Parliamentary election which must take place by 28 January 2025. This includes actively promoting registration to under-registered groups, working closely with our Election Office colleagues in both North and South Lanarkshire, and including for the second year running an A5 flyer on voter ID with our canvass communications.

3.2. Non-Domestic Valuation

A summary of information in this area can be found in Appendices 1.1 to 1.6.

3.2.1. Changes to the 2023 Valuation Roll (Running Roll)

These are highlighted in Appendices 1.1 and 1.2 for the period 1 April 2024 to 1 May 2024.

3.2.2. 2005 Valuation Roll Appeals (Revaluation and Running Roll)

A summary of the position with 2005 Revaluation and Running Roll appeals is contained in Appendix 1.3. The outstanding 5 appeals from this revaluation period relate to telecommunication subjects. Although these don't fall under the designated regime, Renfrewshire Valuation Joint Board (RVJB) as a courtesy are dealing with these.

3.2.3. 2010 Valuation Roll Appeals (Revaluation and Running Roll)

A summary of the position with 2010 Revaluation and Running Roll appeals is contained in Appendix 1.4. It should be noted that all appeals relevant to the 2010 revaluation period have been settled.

3.2.4. 2017 Valuation Roll Appeals (Revaluation and Running Roll)

A summary of the position with regards to 2017 Revaluation and Running Roll appeals is contained in Appendix 1.5. Table 2 continues to include the exceptionally large numbers of appeals received in connection with the coronavirus pandemic, the disposal date for these appeals being 31 December 2024.

The Local Taxation Chamber of the Scottish Courts and Tribunals Service with whom the outstanding appeals sit, have written to the appellants or their professional agents, seeking advice whether they intend to maintain these appeals for a future hearing.

The Upper Tribunal have recently provided LVJB with a list of outstanding appeals, and their sisted dates, which is currently being cross checked to ensure its accuracy. The First-tier Tribunal has yet to provide a definitive list of all appeals remaining. Once the final lists are received, the tables in Appendix 1.5 will be updated, and accurately reflect the position regards outstanding appeals, this will be presented to the Joint Board at a future meeting.

As the definitive position regarding the number of 2017 appeals being maintained has not yet been reached, and as time is of the essence, the senior management team have instructed the valuation staff to proactively engage with ratepayers or their professional agents, where we have been advised separately, that they wish to maintain their 2017 appeals.

3.2.5. 2023 Valuation Roll Proposals (Revaluation and Running Roll)

A new two-stage proposal and appeal system was introduced with effect from 1 April 2023. Whereby instead of lodging an appeal against a valuation roll entry, the ratepayer, in the first instance, lodges a proposal outlining the value that they seek whilst submitting any evidence they have that they believe justifies a reduction to that value.

Appendix 1.6 Table 1 shows the number of 2023 Revaluation proposals received by the final date to lodge such an appeal, 31 August 2023, as 1406.

Along with other members of the Scottish Assessors Association, LVJB are working to a schedule to ensure the efficient disposal of these appeals by the statutory deadline of 30 September 2025. Each proposal, in time, will be allocated a “proposal determination date” (PDD); the date by which the Assessor’s staff must issue a written decision to the proposer. Dissatisfied proposers may then lodge a formal appeal with the First-tier Tribunal.

3.3. Council Tax

A summary of information in this area can be found in Appendices 2.1 to 2.4.

3.3.1. New Houses

A summary of the position for the period 1 April 2024 to 1 May 2024 is contained at Appendix 2.2.

3.3.2. Proposals and Appeals

Appendices 2.3 and 2.4 contain information on Council Tax proposals and appeals.

4. Staffing

4.1. Since the last Board meeting the following recruitment and selection processes have been undertaken.

In terms of departures, the Assessor and ERO, and the Audit, Information and Management Team Leader have retired. A Divisional Valuer and a Valuer have both left to take up promoted posts.

Unfortunately, at the time of writing, a further notice of retiral from a long serving member of the electoral team, has also been tendered.

Regarding recruitment, an external advert posted for a number of Trainee Technicians was successful, and 2 new staff have now joined the valuation team. Both will undertake the HNC training course, on a day release basis.

Following a separate advertising campaign for Trainee Valuers, subsequent to the interview process, we have employed 1 graduate who will undertake a supplementary valuation course then progress to sit the Assessment of Professional Competence. Currently, an external readvertisement for 2 Divisional Valuers (Qualified Chartered Surveyors) remains live on the My Job Scotland website. Over the next few weeks further adverts will be posted for a Valuers position, 4 clerical staff/canvassers positions to join the Electoral Registration team, and a secretarial position.

Both the recruitment and retention of staff remain extremely challenging. However, LVJB's senior management team continue to work with South Lanarkshire Council's Personnel Services to actively monitor staffing requirements and proactively seek solutions in relation to the changing needs of the service.

4.2. Staff absence levels for the last year are summarised in Appendix 3.1.

5. Other Matters

5.1. Complaints Received and Dealt with Since Last Progress Update Report

Since the last update provided to the Board, no complaints have been received by the organisation.

5.2. Complaints to the Ombudsman

No decisions have been received from the Scottish Public Services Ombudsman (SPSO) since the last meeting of the Board.

6. Employee Implications

6.1. See 4 above.

6.2. Office Closure - Christmas Period 2024.

The management team, at its meeting on 6 February 2024, discussed and agreed, to a proposal by South Lanarkshire Council to close David Dale House on Friday 27th December 2024 and Friday 3rd January 2025, in line with other Council offices. Staff were advised by bulletin that they would require to take annual leave to cover both days. Further, due to seasonal staffing cover issues, it was also bulleted to staff that the offices of LVJB would remain closed on the 30th and 31st December 2024. However, it is recognised should an election be called, we may have to review the closure of the office.

7. Financial Implications

7.1. None.

8. Climate Change, Sustainability and Environmental Implications

8.1. There are no climate change, sustainability, or environmental implications in terms of the information contained in this report.

9. Other Implications

9.1. There are no implications for risk in terms of the information contained in this report.

10. Equality Impact Assessment and Consultation Arrangements

10.1. This report does not introduce a new policy, function or strategy or recommend a change to an existing policy, function, or strategy and, therefore, no impact assessment is required.

10.2. There is no requirement for consultation in respect of this report.

11. Privacy Impact Assessment

11.1. This report does not introduce a new policy, function or strategy or recommend a change to an existing policy, function or strategy and, therefore, no impact assessment is required.

Christine Maxwell BSc MRICS
Assessor and Electoral Registration Officer

21 May 2024

Previous References

- Progress Update Report for Board meeting of 4 March 2024

List of Background Papers

- None

Contact for Further Information

If you require further information, please contact:-

Christine Maxwell, Assessor and Electoral Registration Officer

Phone: 01698 476078

E-mail: assessor@lanarkshire-vjb.gov.uk

Alterations made to the Valuation Roll (including appeal adjustments) between 01/04/2024 and 01/05/2024

Area	AS AT 01/04/2024		ADDED		DELETED		ALTERED		AS AT 01/05/2024	
	SUBJECTS	RV	SUBJECTS	RV	SUBJECTS	RV	SUBJECTS	RV	SUBJECTS	RV
North Lanarkshire	11,359	308,428,575	0	0	6	36,830	3	-48,780	11,353	308,342,965
South Lanarkshire	11,886	782,677,809	0	0	0	0	3	-108,500	11,886	782,569,309
LVJB total	23,245	£1,091,106,384	0	0	6	£36,830	6	- £157,280	23,239	£1,090,912,274

Summary of time taken to make alterations (excluding appeal adjustments) to the Valuation Roll

Period: 1 April 2024 to 1 May 2024

Area	Total altered	altered < 3 months		altered 3 to 6 months		altered > 6 months	
	No.	No.	%age	No.	%age	No.	%age
North Lanarkshire	8	6	75.00%	1	12.50%	1	12.50%
South Lanarkshire	0	0	0.00%	0	0.00%	0	0.00%
LVJB totals	8	6	75.00%	1	12.50%	1	12.50%

Valuation Roll Appeals: Revaluation and Running Roll 2005

1. Revaluation Appeals

Area	Appeals received since 2005 Valuation Roll	Appeals resolved as at 1 May 2024	Appeals heard but awaiting stated case for appeal to Lands Valuation Appeal Court	Rateable Value of Appeals in process of appeal to LVAC	Appeals outstanding awaiting determination of Upper Tribunal for Scotland	Rateable Value of Outstanding Appeals awaiting determination of Upper Tribunal for Scotland	Appeals Outstanding as at 1 May 2024
North Lanarkshire	3,921	3,920	0	£0	1	£18,000	1
South Lanarkshire	3,148	3,147	0	£0	1	£50,800	1
LVJB total	7,069	7,067	0	£0	2	£68,800	2

2. Running Roll Appeals

Area	Appeals received since 2005 Valuation Roll	Appeals resolved as at 1 May 2024	Appeals heard but awaiting stated case for appeal to Lands Valuation Appeal Court	Rateable Value of Appeals in process of appeal to LVAC	Appeals outstanding awaiting determination of Upper Tribunal for Scotland	Rateable Value of Outstanding Appeals awaiting determination of Upper Tribunal for Scotland	Appeals Outstanding as at 1 May 2024
North Lanarkshire	2,023	2,022	0	£0	1	£36,500	1
South Lanarkshire	1,695	1,693	0	£0	2	£90,050	2
LVJB total	3,718	3,715	0	£0	3	£126,550	3

Valuation Roll Appeals: Revaluation and Running Roll 2010

1. Revaluation Appeals

Area	Appeals received since 2010 Valuation Roll	Appeals resolved as at 1 May 2024	Appeals heard but awaiting stated case for appeal to Lands Valuation Appeal Court	Rateable Value of Appeals in process of appeal to LVAC	Appeals outstanding awaiting determination of Upper Tribunal for Scotland	Rateable Value of Outstanding Appeals awaiting determination of Upper Tribunal for Scotland	Appeals Outstanding as at 1 May 2024
North Lanarkshire	4,460	4,460	0	£0	0	£0	0
South Lanarkshire	3,103	3,103	0	£0	0	£0	0
LVJB total	7,563	7,563	0	£0	0	£0	0

2. Running Roll Appeals

Area	Appeals received since 2010 Valuation Roll	Appeals resolved as at 1 May 2024	Appeals heard but awaiting stated case for appeal to Lands Valuation Appeal Court	Rateable Value of Appeals in process of appeal to LVAC	Appeals outstanding awaiting determination of Upper Tribunal for Scotland	Rateable Value of Outstanding Appeals awaiting determination of Upper Tribunal for Scotland	Appeals Outstanding as at 1 May 2024
North Lanarkshire	5,480	5,480	0	£0	0	£0	0
South Lanarkshire	6,727	6,727	0	£0	0	£0	0
LVJB total	12,207	12,207	0	£0	0	£0	0

Appendix 1.4

Valuation Roll Appeals: Revaluation and Running Roll 2017

1. Revaluation Appeals

Area	Appeals received since 2017 Valuation Roll	Appeals resolved as at 1 May 2024	Appeals heard but awaiting stated case for appeal to Lands Valuation Appeal Court	Rateable Value of Appeals in process of appeal to LVAC	Appeals outstanding awaiting determination of Upper Tribunal for Scotland	Rateable Value of Outstanding Appeals awaiting determination of Upper Tribunal for Scotland	Appeals Outstanding as at 1 May 2024
North Lanarkshire	4,726	4,716	0	£0	10	£2,686,725	10
South Lanarkshire	4,553	4,538	0	£0	15	£80,057,775	15
LVJB total	9,279	9,254	0	£0	25	£82,744,500	25

2. Running Roll Appeals

Area	Appeals received since 2017 Valuation Roll	Appeals resolved as at 1 May 2024	Appeals heard but awaiting stated case for appeal to Lands Valuation Appeal Court (historic)	Rateable Value of Appeals in process of appeal to LVAC (historic)	Appeals outstanding awaiting determination of Local Taxation Chamber	Rateable Value of Outstanding Appeals awaiting determination of Local Taxation Chamber	Appeals Outstanding as at 1 May 2024
North Lanarkshire	4,672	3,449	0	£0	1,233	£91,422,350	1,233
South Lanarkshire	5,044	3,279	0	£0	1,765	£1,005,096,645	1,765
LVJB total	9,716	6,728	0	£0	2,998	£1,096,518,995	2,998

Valuation Roll Proposals: Revaluation and Running Roll 2023

1. Revaluation Proposals

Area	Proposals received since 2023 Revaluation	Proposals Determined by Assessor	Proposals now Appealed to Local Taxation Chamber	Rateable Value of appeals at Local Taxation Chamber	Appeals awaiting determination at Upper Tribunal	Rateable Value of Outstanding Appeals awaiting determination at Upper Tribunal	Proposals / Appeals Outstanding as at 1 May 2024
North Lanarkshire	759	84	0	0	0	0	675
South Lanarkshire	647	60	0	0	0	0	587
LVJB total	1406	144	0	0	0	0	1262

2. Running Roll Proposals

Area	Proposals received since 2023 Revaluation	Proposals Determined by Assessor	Proposals now Appealed to Local Taxation Chamber	Rateable Value of appeals at Local Taxation Chamber	Appeals awaiting determination at Upper Tribunal	Rateable Value of Outstanding Appeals awaiting determination at Upper Tribunal	Proposals / Appeals Outstanding as at 1 May 2024
North Lanarkshire	94	6	0	0	0	0	88
South Lanarkshire	158	82	0	0	0	0	76
LVJB total	252	88	0	0	0	0	164

Council Tax Subjects as at 01/05/2024

	ENTRIES AS AT 01/04/2023			ADDITIONS			DELETIONS			CURRENT ENTRIES			BAND 'D' EQUIVALENT		
BAND	NORTH	SOUTH	TOTAL	NORTH	SOUTH	TOTAL	NORTH	SOUTH	TOTAL	NORTH	SOUTH	TOTAL	NORTH	SOUTH	TOTAL
A	52496	36093	88589	1	1	2	1	2	3	52496	36092	88588	34999	24063	59062
B	38086	30909	68995	6	0	6	0	0	0	38092	30909	69001	29628	24041	53669
C	20553	27105	47658	8	3	11	0	0	0	20561	27108	47669	18277	24096	42373
D	18337	22441	40778	29	20	49	0	0	0	18366	22461	40827	18366	22461	40827
E	17533	20938	38471	6	26	32	0	0	0	17539	20964	38503	23044	27545	50589
F	10508	14025	24533	25	27	52	0	0	0	10533	14052	24585	17116	22835	39951
G	3165	7174	10339	5	14	19	0	1	1	3170	7187	10357	6208	14074	20282
H	170	590	760	0	0	0	0	1	1	170	589	759	417	1443	1860
TOTAL	160848	159275	320123	80	91	171	1	4	5	160927	159362	320289	148055	160558	308613
'D' EQUIV.	147956	160434	308390	100	129	229	1	6	7	148055	160558	308613			

JOINT BOARD TOTALS

		01/04/2024	01/05/2024	Increase
TOTAL CHARGEABLE ENTRIES	North	160848	160927	79
	South	159275	159362	87
	Total	320123	320289	166
BAND 'D' EQUIVALENT	North	147956	148055	99
	South	160434	160558	124
	Total	308390	308613	223

Summary of time taken to enter new houses in Valuation (Council Tax) List

Period: 1 April 2024 to 1 May 2024

Area	Total added	added < 3 months		added 3 to 6 months		added > 6 months	
North Lanarkshire	80	69	86.25%	11	13.75%	0	0.00%
South Lanarkshire	91	87	95.60%	2	2.20%	2	2.20%
LVJB totals	171	156	91.23%	13	7.60%	2	1.17%

Summary of Council Tax Proposals/Appeals received and dealt with as at 1 May 2024

Valid	Proposals/Appeals outstanding @ 1 April 2024	Proposals/Appeals received since 1 April 2024	Proposals/Appeals completely resolved 01/04/2024 to 01/05/2024
North Lanarkshire	26	3	3
South Lanarkshire	35	7	12
LVJB total	61	10	15

Invalid	Proposals/Appeals outstanding @ 1 April 2024	Proposals/Appeals received since 1 April 2024	Proposals/Appeals completely resolved 01/04/2024 to 01/05/2024
North Lanarkshire	26	8	15
South Lanarkshire	46	11	16
LVJB total	72	19	31

Combined	Proposals/Appeals outstanding @ 1 April 2024	Proposals/Appeals received since 1 April 2024	Proposals/Appeals completely resolved 01/04/2024 to 01/05/2024
North Lanarkshire	52	11	18
South Lanarkshire	81	18	28
LVJB total	133	29	46

Summary of Resolution of Council Tax Proposals/Appeals Between 1 April 2024 and 1 May 2024

Valid	Proposals/Appeals completely resolved 01/04/2024 to 01/05/2024	Number withdrawn	Number abandoned	Number adjusted	Number dismissed by VAC/LTC	Number adjusted by VAC
North Lanarkshire	3	0	3	0	0	0
South Lanarkshire	12	6	5	1	0	0
LVJB total	15	6	8	1	0	0

Invalid	Proposals/Appeals completely resolved 01/04/2024 to 01/05/2024	Number withdrawn	Number abandoned	Number adjusted	Number dismissed by VAC/LTC	Number adjusted by VAC
North Lanarkshire	15	0	12	0	3	0
South Lanarkshire	16	2	14	0	0	0
LVJB total	31	2	26	0	3	0

Combined	Proposals/Appeals completely resolved 01/04/2024 to 01/05/2024	Number withdrawn	Number abandoned	Number adjusted	Number dismissed by VAC/LTC	Number adjusted by VAC
North Lanarkshire	18	0	15	0	3	0
South Lanarkshire	28	8	19	1	0	0
LVJB total	46	8	34	1	3	0

ABSENCE MANAGEMENT STATISTICS

Month	Self-Certified		Medically Certified		Unauthorised Absence		Total			Previous Year's Totals			
	No of Days	%	No of Days	%	No of Days	%	No of Days	Available workdays	%	Month	No of Days	Available workdays	%
May 2023	6	0.4%	26	1.8%	Nil	0%	32	1417	2.3%	May 2022	24	1345	1.8%
June 2023	10	0.8%	20	1.5%	Nil	0%	30	1306	2.3%	June 2022	99	1347	7.3%
July 2023	3	0.2%	21	1.7%	Nil	0%	24	1240	1.9%	July 2022	90	1277	7.0%
August 2023	13	1.0%	19	1.4%	Nil	0%	32	1336	2.4%	August 2022	110	1401	7.9%
September 2023	16	1.3%	22	1.8%	Nil	0%	38	1216	3.1%	September 2022	93	1373	6.8%
October 2023	39	3.0%	29	2.2%	Nil	0%	68	1318	5.2%	October 2022	65	1335	4.8%
November 2023	34	2.6%	63	4.9%	Nil	0%	97	1293	7.5%	November 2022	64	1378	4.6%
December 2023	15	1.2%	118	9.6%	Nil	0%	133	1226	10.8%	December 2022	80	1384	5.8%
January 2024	15	1.2%	139	10.7%	Nil	0%	154	1301	11.8%	January 2023	40	1369	2.9%
February 2024	38	3.2%	133	11.3%	Nil	0%	171	1174	14.6%	February 2023	50	1226	4.1%
March 2024	22	1.9%	111	9.5%	Nil	0%	133	1166	11.4%	March 2023	57	1397	4.1%
April 2024	20	1.7%	191	15.8%	Nil	0%	211	1206	17.5%	April 2023	36	1225	2.9%
Averages for 12 months	19	1.5%	74	5.9%	Nil	0.0%	94	1267	7.4%		68	1338	5.1%

Appendix 3.1