



Renfrewshire Valuation Joint Board

Notice of Meeting and Agenda Renfrewshire Valuation Joint Board.

Date	Time	Venue
Friday, 26 May 2023	14:00	Council Chambers (Renfrewshire), Council Headquarters, Renfrewshire House, Cotton Street, Paisley, PA1 1AN

MARK CONAGHAN
Clerk

Membership

Councillor Annette Ireland, Councillor Andrew Morrison, Provost Mary Montague and Councillor David Macdonald (East Renfrewshire Council); Councillor Graeme Brooks, Councillor Paul Cassidy, Councillor James Daisley and Councillor Innes Nelson (Inverclyde Council); and Councillor Graeme Clark, Councillor Audrey Doig, Councillor Kevin Montgomery, Councillor Sam Mullin, Councillor Bruce MacFarlane, Councillor Kenny MacLaren, Councillor Mags MacLaren and Councillor Andy Steel (Renfrewshire Council).

Councillor Audrey Doig (Convener): Councillor Paul Cassidy (Depute Convener)

Hybrid Meeting

Please note that this meeting is scheduled to be held in the Council Chambers. However, it is a hybrid meeting and arrangements have been made for members to join the meeting remotely should they wish.

Further Information

This is a meeting which is open to members of the public.

A copy of the agenda and reports for this meeting will be available for inspection prior to the meeting at the Customer Service Centre, Renfrewshire House, Cotton Street, Paisley and online at <http://renfrewshire.cmis.uk.com/renfrewshire/CouncilandBoards.aspx>

For further information, please email
democratic-services@renfrewshire.gov.uk

Members of the Press and Public

Members of the press and public wishing to attend the meeting should report to the customer service centre where they will be met and directed to the meeting.

Items of business

Apologies

Apologies from members.

Declarations of Interest

Members are asked to declare an interest in any item(s) on the agenda and to provide a brief explanation of the nature of the interest.

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| 15 | Date of Next Meeting | |
| | Note that the next meeting of this Joint Board will be held at 2.00 pm on 15 September 2023 in the offices of East Renfrewshire Council. | |



Renfrewshire Valuation Joint Board

Minute of Meeting Renfrewshire Valuation Joint Board.

Date	Time	Venue
Friday, 24 February 2023	14:00	Council Chambers (Renfrewshire), Council Headquarters, Renfrewshire House, Cotton Street, Paisley, PA1 1AN

Present

Councillor Annette Ireland (East Renfrewshire Council); Councillor Paul Cassidy and Councillor Innes Nelson (Inverclyde Council); and Councillor Graeme Clark, Councillor Audrey Doig, Councillor Kevin Montgomery, Councillor Bruce MacFarlane, Councillor Kenny MacLaren, Councillor Mags MacLaren and Councillor Andy Steel (Renfrewshire Council).

Chair

Councillor Audrey Doig, Convener, presided.

In Attendance

R Nicol, Assessor & Electoral Registration Officer and L Hendry, Assistant Assessor & Electoral Registration Officer (both Renfrewshire Valuation Joint Board); M Conaghan, Head of Corporate Governance (Clerk) (for items 1 to 4 only), C McCourt, Head of Finance & Business Services, E Currie and P Shiach, both Senior Committee Services Officers and T McGowan, Senior Accountancy Assistant (all Renfrewshire Council); and A Kolodziej, Audit Manager (Azets).

Apologies

Provost Mary Montague (East Renfrewshire Council); Councillor Graeme Brooks (Inverclyde Council) and Councillor Mullin (Renfrewshire Council).

Declarations of Interest

There were no declarations of interest intimated prior to the commencement of the meeting.

1 Minute

There was submitted the Minute of the meeting of this Joint Board held on 18 November 2022.

DECIDED: That the Minute be approved.

2 Revenue Budget Monitoring

There was submitted a revenue budget monitoring report by the Treasurer in respect of the Joint Board for the period 1 April 2022 to 3 February 2023.

The report intimated that at the end of period 11, the Joint Board had an underspend position of £178,000 and was projected to underspend by £144,000 against budget by the end of the financial year, as detailed in section 4 of the report.

It was noted that there had been no budget adjustments since the start of the financial year.

DECIDED: That the report be noted.

3 Revenue Estimates 2023/24 to 2025/26

There was submitted a report by the Treasurer presenting the revenue estimates for the Joint Board, including the requisition of constituent authorities for the financial year 2023/24 and indicative planning figures for 2024/25 and 2025/26. Appendix 1 to the report detailed the revenue estimates 2023/24 to 2025/26 for the Joint Board and the total requisitions payable by constituent authorities.

The report intimated that the Scottish Budget statement delivered on 15 December 2022 announced a local government settlement for a single financial year only, adding some uncertainty to the medium-term outlook. The report recognised that local government in Scotland was facing a significantly challenging financial position and could face further contraction in the provision of revenue grant from the Scottish Government and the Joint Board would continue to seek cost reductions to ensure financial sustainability.

The report provided information on the assumptions that the budget had been based on and a financial overview for the Joint Board which included the proposed use of reserves, as detailed in paragraphs 5.3 and 5.5 of the report.

The report noted that the distribution of requisitions payable by constituent authorities had been based on the percentage proportions of GAE constituents for the previous financial year and that for 2023/24, the 2022/23 GAE figures had been used, as detailed in the table in paragraph 6.1 of the report. The proposed overall 2023/24 requisition level for constituent authorities had been retained at the 2022/23 level of £2,342,180 in recognition of the local government funding environment.

The report advised that the budget also incorporated draft indicative requisition increases of 2% for 2024/25 and 2025/26 and that this would be kept under review over the next two years. As increases at this level were significantly above the movement in the local government settlement, they were recognised as being challenging for councils to fund, consequently, it was likely that increasingly flexible use of reserves and a requirement for ongoing efficiency measures would continue to feature in setting future budgets.

The proposed total requisitions payable by each authority for 2023/24, including the full pass-through of Barclay funding, were detailed in the table in paragraph 6.4 of the report.

DECIDED:

- (a) That the 2023/24 revenue estimates, as detailed in Appendix 1 to the report, be approved;
- (b) That the recommendations with regards requisitions for constituent authorities, as outlined in section 6 of the report, be approved;
- (c) That the proposed use of reserves, including proposals in paragraphs 5.3 and 5.5 of the report, be approved; and
- (d) That the indicative estimates for 2024/25 and 2025/26 be noted.

4 Audit Plan 2022/23

There was submitted a report by the Treasurer relative to the annual audit plan 2022/23 for the Joint Board which outlined Azets planned activities in their audit for the 2022/23 financial year, a copy of which was appended to the report.

The report intimated that Azets had submitted an audit plan which outlined the approach to the audit of the Joint Board's 2022/23 annual accounts to assess whether the accounts provided a true and fair view of the Joint Board's financial position and also whether the accounts had been prepared in accordance with proper accounting practice, the 2022 Code of Practice on Local Authority Accounting in the UK.

The audit plan outlined the responsibilities of the Joint Board and Azets; the assessment of key challenges and risks; and the approach and timetable for completion of the audit. It was noted that the risks identified here were included in the audit plans of many bodies which Azets worked with and their inclusion was not a reflection of any specific risk within the Joint Board.

The report advised that the statutory deadline for the approval of the audited accounts for 2022/23 was 31 September 2023 and that the annual audit report was planned to be reported to the meeting of this Joint Board scheduled to be held on 15 September 2023.

The report noted that the proposed audit fee was indicated at £9,940 for the current financial year and represented an increase of 13% above the fee set by Audit Scotland in 2022/23. Within the terms of the Audit Scotland appointment, local audit teams had discretion to vary the fee by up to 20% above the level set depending on the level of identified audit risk and this proposed higher fee reflected the additional work required in the first year of a new audit appointment.

Adrian Kolodziej, Audit Manager, Azets, presented the annual audit plan to members.

DECIDED:

- (a) That Azets annual audit plan 2022/23 be noted; and
- (b) That the proposed audit fee for 2022/23 of £9,940 be approved.

5 Electoral Update Report

There was submitted a report by the Assessor & Electoral Registration Officer relative to the current position in relation to electoral registration.

In relation to the 2022 canvass, the report intimated that the canvass commenced on 4 July 2022 and that the revised register had been published on 1 December 2022 and the number of electors contained in the register were detailed in paragraph 2.2 of the report.

The report noted that no other elections were scheduled, however, the Assessor & Electoral Registration Officer advised that this would be kept under review and staff would be able to deliver should circumstances require.

In relation to the Elections Act 2022, the report advised that the Act received Royal Assent on 28 April 2022 with the provisions of the Act coming in force at various times. It was noted that the main provisions that would impact the Joint Board would be the requirement for voter ID and changes to the absent voting application process for UK Parliamentary elections, and changes to the eligibility to be registered as an overseas elector. The report further advised that the final statutory instruments on voter identification were made on 22 December 2022 and came into force on 16 January 2023 and that online and paper applications could now be made for a Voter Authority Certificate (VAC) which was required if an elector wished to vote in person and did not have an approved form of photo ID; that a new ERO portal for processing these applications had been created by the UK Government and staff had undertaken training in its use; that to date, 15 applications had been received for VACs; that funding of £8,791 had been received in 2022/23 for implementing voter identification and that funding of £8,603 was expected in 2023/24; that secondary legislation in relation to the changes to the franchise for overseas electors and absent vote applications was expected to be laid in the coming months and that the changes would be in place over the summer of 2023; and that it had been intimated that funding would be provided by the UK Government for these new burdens during 2023/24, however no indication of the level of funding had been received.

In relation to the absent vote identifier refresh, the report noted that approximately 6,300 signature refresh notices had been issued to electors in January 2023 who had a postal or proxy vote where the signature on record was more than five years old and that recently 3,000 reminders had been issued.

The report advised that the Scottish Government had published a consultation on electoral reform and that the ERO would provide comments to the Scottish Assessors' Association Electoral Registration Committee who would submit a joint response to the Scottish Government before the closing date of 15 March 2023.

In relation to procurement, the report intimated that progress had been made with the Electoral Management System (EMS) and print and mail procurements. The EMS procurement had been undertaken using Crown Commercial Services GCloud 13 Framework Agreement and that, at this stage, the recommended supplier was Democracy Counts Limited. The contract would be for a period of three years with the option to extend for a further 12 month period and that the total contract value would be £96,000. The print and mail services project was in the early stages and the procurement routes to market were currently being reviewed.

DECIDED:

- (a) That the contents of the report be noted; and
- (b) That the EMS procurement, referenced at paragraph 7.1 of the report, be approved.

6 Non-domestic Rates Reform Update

Under reference to item 5 of the Minute of the meeting of this Joint Board held on 18 November 2022, there was submitted a report by the Assessor & Electoral Registration Officer relative to developments and expenditure arising from the Barclay Review.

The report intimated that the Non-domestic Rates (Scotland) Act 2020 and associated Regulations were the main legislative means for introducing the non-domestic rates reforms recommended by the Barclay Review and the six main Barclay recommendations reflected in the Act were detailed in the report.

The report further intimated that the Scottish Assessor's Association (SAA) had regular contact with the Scottish Government to ensure a consistent approach. Assessors would continue to work jointly to ensure delivery of all new duties and would support ongoing development of the SAA Portal which provided information to ratepayers and their agents. Assessors had submitted plans to the Scottish Government detailing the actions being taken to ensure that all Barclay recommendations would be fully implemented and delivered within legislative timelines. These plans had now been approved and covered the period up to 2025 by which time all the recommendations of the Barclay review would be in place.

In relation to staffing, the report advised that the retention and recruitment of valuation staff remained difficult and that several rounds of advertising had not proven successful; the recruitment of a further two trainee valuers would be undertaken and efforts would be continued to recruit a valuer/senior valuer on an ongoing basis; currently there were two posts of senior surveyor, one of which was vacant, with recent recruitment efforts being unsuccessful. These posts were being redesignated to a new post of principal

valuer and would be advertised soon; and that currently there were two posts of Assistant Assessor and ERO, one of which had been regraded to reflect amended duties with the other being removed from the establishment to provide a balanced budget. It was noted that it was hoped these changes would assist in alleviating the staffing pressures that the valuation section had been under.

The report advised that the next non-domestic revaluation was due in April 2023 with a tone date of April 2022, the date to which all valuations were tied to ensure all non-domestic properties were valued at the same point in time; the draft valuation roll had been published on 30 November 2022 and draft valuation notices had been issued immediately thereafter and that staff were engaging with a number of interested parties who had made representations against the draft valuations and that this would continue into early March when the valuation roll would be finalised; the lands and heritages within public parks identified as being no longer exempt from entry in the valuation roll from 1 April 2023 had been shown in the draft valuation roll and draft valuation notices had been issued to the proprietor, tenants and occupiers; since publication of the draft valuation roll, attention turned towards the 2023 revaluation roll and maintenance of the valuation roll which had paused for a period of time. It was noted that the final revaluation roll would be delivered to the three constituent authorities on 15 March 2023 and would be effective from 1 April 2023 with revaluation notices being issued to proprietors, tenants and occupiers after 15 March 2023.

In relation to changes to the appeals system, the report advised that the transfer of the Local Appeal Committees into the Scottish Courts and Tribunals Service would now take place on 1 April 2023; that the Valuation (Proposals Procedure) (Scotland) Regulations 2022, Valuation Timetable (Scotland) Order 2022 and Valuation Roll and Valuation Notice (Scotland) Order 2022 had been laid before Parliament in mid-December 2022 and would, amongst other things, provide clarity on the new two-stage proposal/appeal process; and that upgrades to the SAA portal to allow submission of proposals online were currently being developed to replace the existing online appeal facility and that joint board staff were engaging with the SCTS to ensure the smooth transfer of existing appeals from 1 April 2023.

In relation to self-catering properties, it was noted that the legislation changed with effect from 1 April 2022 and that, to be classed as a non-domestic property, owners of self-catering properties would now be required to provide evidence of 70 days actual letting as well as 140 days intention to let. The letting must be on a commercial basis with a view to making a profit. In this regard, the Assessor wrote to owners of all self-catering properties within the Joint Board area to inform them of the change and would be writing to them again requesting the required evidence.

In relation to information gathering powers, it was noted that the Assessor now had new powers to issue Assessor Information Notices (AINs) which, if not responded to, could lead to the Assessor issuing a Civil Penalty to the non-responder(s). With assistance from Renfrewshire Council's sundry debt team, processes had been agreed to assist in the collection of any Civil Penalties raised for all three constituent authorities. The revenue raised from the issue of Civil Penalty Notices would be paid to the Scottish Government's Consolidated Fund, net of costs. These processes would be kept under review and the Scottish Government would be advised of any monies due to them.

The report further intimated that development of the IT valuation system continued with the aim of going live at a suitable time for service delivery.

DECIDED: That the report be noted.

7 Non-domestic Appeals

There was submitted a report by the Assistant Assessor & Electoral Registration Officer advising on the appeal process and progress on disposal of revaluation appeals and running roll appeals received since the 2017 revaluation.

The report intimated that a five-yearly revaluation process had been introduced by the Valuation and Rating (Scotland) Act 1956 and this required the Assessor to value, or revalue, all the lands and heritages in the valuation area. These valuations were totally fresh and need bear no relation to the value applied in the preceding seven years.

The revaluation brought with it a fresh right of appeal which had to be exercised within a six-month period starting from 1 April in the year of the revaluation or within six months of the date of issue of the valuation notice, whichever was later. These appeals must be disposed of within time limits prescribed in the Timetable Order which currently stated by the end of the third year following revaluation, this being 31 December 2020. However, the Scottish Government had extended the disposal date for 2017 revaluation appeals to 31 December 2021 and it was noted that the Assessor had discharged this statutory duty with only a small number of outstanding revaluation appeals being referred to the Lands Tribunal prior to the disposal date.

The report provided an update in relation to the right of appeal; negotiation of appeals; the Local Valuation Appeal Committee; revaluation appeals; the disposal of 2017 revaluation appeals; the disposal of running roll appeals; and the disposal of other outstanding appeals.

Appendix 1 to the report detailed the number of revaluation appeals received, disposed of and outstanding by constituent authority and the Joint Board area as at 31 December 2022; and Appendix 2 to the report detailed the number of running roll appeals received on or after 1 March 2020, outlining those dealt with in each constituent authority and the Joint Board area as at 31 December 2022.

The report advised that the disposal of appeals was a major component of the work undertaken by the Assessor's valuation staff and was work that could be stressful due to the strict legislative timetables and the adversarial nature of the negotiations. The report congratulated staff in disposing of the 2017 revaluation appeals within the statutory disposal date of 31 December 2021 with the small number of appeals being referred to the Lands Tribunal and thanked them for their commitment and professionalism in rising to the challenge faced since March 2020 and successfully continuing to deliver the service.

The report further advised that despite the legislation laid before the Scottish Government to ensure that no account could be taken of any matter occurring on or after 2 April 2020, whether directly or indirectly attributable to coronavirus, it would be a challenge to dispose of the outstanding Covid MCC appeals.

DECIDED: That the contents of the report be noted.

8 Performance Report

There was submitted a report by the Assistant Assessor & Electoral Registration Officer providing an update to the reporting of performance for the first nine months of the rating year to inform on the current performance and workload issues facing the Joint Board.

The report detailed the performance in council tax and non-domestic valuation against set targets. In relation to council tax valuation, it was noted that the addition of new houses to the valuation list and the deletion of demolished houses remained a priority with the time taken to enter new houses into the valuation (council tax) list exceeding the targets of 95% within three months and 97% within six months, by achieving 97.90% and 99.33% respectively.

The report also detailed the average number of days taken to add a house in each constituent authority area in the period 1 April to 31 December 2022 and also the number of deletions from the valuation (council tax) list between 1 April and 31 December during 2021 and 2022.

The report set out the time taken to make statutory amendments to the valuation roll, excluding appeal settlements and amendments to the prescribed entries, between 1 April and 31 December 2022 by constituent authority area, which exceeded the targets of 50% to be actioned within three months and 75% within six months, by achieving 55.88% and 86.93% respectively.

The report noted that the current performance was above the targets set for this year however, this might diminish as staff had paused maintaining the valuation roll due to discharging the statutory duty of preparing and publishing the draft valuation roll on 30 November 2022 for the 2023 revaluation.

On behalf of the Joint Board, the Convener thanked staff for the work undertaken in dealing with statutory amendments to the valuation list for council tax and the valuation roll.

DECIDED: That the contents of the report be noted.

9 Corporate Risk Register

Under reference to item 10 of the Minute of the meeting of this Joint Board held on 16 September 2022, there was submitted a report by the Assistant Assessor & Electoral Registration Officer relative to the Joint Board's Corporate Risk Register, a copy of which was appended to the report.

The report intimated that the Corporate Risk Register had been reviewed in line with the Joint Board's agreed review cycle and that the risks had been evaluated in line with the Joint Board's Risk Management Strategy. The evaluation of each risk shown reflected the significance of each risk's impact and the likelihood of occurrence combined with the mitigations and controls identified by the management team.

DECIDED: That the contents of the report be noted.

10 **Robertson Centre Office**

There was submitted a report by the Assessor & Electoral Registration Officer relative to the Joint Board's offices in the Robertson Centre, Glasgow Road, Paisley which are let from Renfrewshire Council.

The report intimated that the lease of the premises was due to end in March 2024 and that Renfrewshire Council had advised that it was undertaking a review of its property portfolio with the Robertson Centre forming part of this review. Renfrewshire Council had intimated that due to this they would prefer not to extend the lease beyond its currently agreed period.

The report advised that the management team were exploring options for a future office base for the Joint Board's functions and that key considerations within this would include continuity of service provision, cost and the suitability of the premises. There were currently no planned electoral events over the next 13 months, however, any change of office location would need to take account of the potential for a short notice electoral event.

The report noted that some additional expenditure might fall within the current financial year to facilitate a move and it was intended that where this occurred it would be funded by the use of reserves.

DECIDED: That the contents of the report be noted.

11 **HM King Charles III Coronation – Additional Public Holiday**

There was submitted a report by the Assessor & Electoral Registration Officer advising that the Prime Minister had proclaimed an additional bank holiday on Monday 8 May 2023 to mark the Coronation of His Majesty King Charles III following his Coronation on Saturday 6 May 2023.

The report intimated that the additional bank holiday would be for this year only and that the declaration of a bank holiday did not give a statutory entitlement to time off, however the Joint Board's lead authority, in common with many other local authorities, had decided to approve the additional public holiday for 2023.

DECIDED: That the additional public holiday on Monday 8 May 2023 and the closure of the Joint Board's offices on that day be approved.

12 **Date of Next Meeting**

DECIDED: That it be noted that the next meeting of the Joint Board would be held at 2.00 pm on 26 May 2023 and would be a hybrid meeting in the offices of Renfrewshire Council.

RENFREWSHIRE VALUATION JOINT BOARD

To: Renfrewshire Valuation Joint Board

On: 26 May 2023

Report by: Chief Auditor

Heading: Internal Audit Engagement – Risk Management

1. Summary

- 1.1 In line with the Public Sector Internal Audit Standards, Internal Audit must communicate the results of each engagement to the Board.
 - 1.2 The Chief Auditor will report summaries of completed audit engagements to the Joint Board on the conclusion of each engagement for formal consideration by member in line with the best practice referred to above.
 - 1.3 This report provides detail of the audit engagement completed in February 2023 with the overall assurance rating and the number of recommendations in each risk category. The detailed board summary for the report is also attached.
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2. Recommendations

- 2.1 Members are invited to consider and note the summary for the internal audit review of the risk management arrangements.
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For further information please contact Karen Campbell on 07768354651

Or via e-mail at karen.campbell@renfrewshire.gov.uk

Renfrewshire Council

Internal Audit Service

Update for Renfrewshire Valuation Joint Board on the Audit Engagement concluded in February 2023

Category	Engagement	Assurance Rating	Recommendation Ratings			
			Critical	Important	Good Practice	Service Improvement
Governance	Risk Management	Substantial	0	0	0	0

Assurance Level	
Substantial Assurance	<ul style="list-style-type: none"> There is a sound system of internal control designed to achieve the objectives of the area being reviewed. The control processes tested are being consistently applied.
Reasonable Assurance	<ul style="list-style-type: none"> The internal control processes are generally satisfactory with some areas of weakness being identified that could put some objectives of the area being reviewed at risk There is evidence that the level of non-compliance with some of the control processes may put some of the objectives of the area being reviewed at risk.
Limited Assurance	<ul style="list-style-type: none"> Weaknesses in the system of internal controls are such as to put the objectives of the area being reviewed at risk. The level of non-compliance puts the objectives of the area being reviewed at risk.
No Assurance	<ul style="list-style-type: none"> Control processes are generally weak with significant risk to the achievement of the objectives of the area being reviewed. Significant non-compliance with control processes leaves the processes/systems open to error or abuse.

Recommendation Rating	
Service Improvement	Implementation will improve the efficiency / housekeeping of the area under review.
Good Practice	Implementation will contribute to the general effectiveness of control.
Important	Implementation will raise the level of assurance provided by the control system to acceptable levels.
Critical	Addresses a significant risk, impacting on the objectives of the area under review.

Internal Audit Report

Renfrewshire Valuation Joint Board

Risk Management (B0005/2023/001)

Date: February 2023

BOARD SUMMARY

Audit Objectives

The objectives of the review were to ensure that:

1. A risk management policy and strategy has been agreed by the Board, sets out clear roles and responsibilities and the organisation's risk appetite;
2. Arrangements are in place for documenting risks on a risk register(s);
3. Risk prioritisation and scoring methodology are documented and followed consistently;
4. Risk mitigation and treatment are documented in the Corporate Risk Register;
5. Escalation processes are in place to escalate/de-escalate risks where necessary;
6. Review, monitoring and reporting arrangements are adequate and sufficiently regular;
7. There are clear links between risk management and business planning processes

Audit Scope

1. Assessed the risk management framework processes in order to provide an opinion on the risk management framework.
2. Reviewed the arrangements for recording Strategic, Corporate and Service level risks and for prioritising these risks
3. Reviewed risk mitigation/treatment actions for adequacy;
4. Reviewed the arrangements for reviewing, monitoring and reporting on risks.
5. Reviewed the arrangements for identifying risks and ensuring risk management is linked to the business planning process.

Key Audit Assurances

1. The Risk Management Strategy sets out clear roles and responsibilities and the organisations risk appetite and has been agreed by the Board;
2. Risks are documented on the corporate/service level Risk Registers which set out the risk scoring methodology and resulting risk prioritisation as well as mitigations for each risk;
3. Escalation processes are in place to escalate/de-escalate risks where necessary by the Corporate Governance Working Group and Management Team;
4. Review, monitoring and reporting arrangements are adequate and sufficiently regular;
5. There are clear links between risk management and the business planning processes.

Key Risks

There were no key risks identified during the audit.

Overall Audit Opinion

Internal Audit Report

Renfrewshire Valuation Joint Board

Risk Management (B0005/2023/001)

Date: February 2023

The Risk Management Strategy and Risk Registers were satisfactory. Escalation/de-escalation of risks are evaluated by the Corporate Governance Working Group which meets every month and has risk management as a standing item on its agenda. This group reports, as required, to the Management Team, who meet every 6 weeks. The Risk Register is reviewed by management every 6 months and changes are reported to the Renfrewshire Valuation Joint Board.

RENFREWESHIRE VALUATION JOINT BOARD

To: Renfrewshire Valuation Joint Board**On: 26 May 2023**

Report by: Chief Auditor

Heading: INTERNAL AUDIT ANNUAL REPORT 2022/23

1. SUMMARY

- 1.1 The Public Sector Internal Audit Standards require the Chief Auditor to prepare a report, at least annually, to senior management and the Board on the internal audit activity's purpose, authority, and responsibility, as well as performance relative to its plan.
- 1.2 The annual report must also provide an annual audit opinion on the overall adequacy and effectiveness of the Renfrewshire Valuation Joint Board's internal control environment.
- 1.3 The Annual Report for Renfrewshire Valuation Joint Board is attached at Appendix 1 and outlines the role of Internal Audit, the performance of the Internal Audit Team, the main findings from the internal audit work undertaken in 2022/23 and contains an audit assurance statement.

2. RECOMMENDATIONS

- 2.1 Members are invited to consider and note the contents of the Internal Audit Annual Report.
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Renfrewshire Valuation Joint Board Internal Audit Annual Report 2022-2023

**Renfrewshire Council
Internal Audit**

May 2023

Renfrewshire Valuation Joint Board
Internal Audit Annual Report 2022/2023

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**Renfrewshire Valuation Joint Board
Internal Audit Annual Report**

1 April 2022 – 31 March 2023

1. Introduction

1.1 Renfrewshire Council provides an internal audit service to Renfrewshire Valuation Joint Board. This includes:

- The compilation of an annual audit plan following consideration and evaluation of those areas of greatest risk in the organisation's operation, and consultation with the Assessor and Electoral Registration Officer, Renfrewshire Valuation Joint Board;
- Delivery of the planned audit assignments;
- Follow up of previous audit recommendations;
- Provision of any ongoing advice and support on audit and risk management related matters;
- Provision of an Annual Report and Assurance Statement, and presentation to elected members at the board of Renfrewshire Valuation Joint Board.

1.2 The Service operates in accordance with the Public Sector Internal Audit Standards which defines Internal Audit's role as:

“.....an independent, objective assurance and consulting activity designed to add value and improve an organisation's operations. It helps an organisation accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control and governance processes.”

1.3 In line with the Standards, the purpose of this Annual Report is to report on:

- The outcome of the planned Internal Audit reviews 2022/23 relating to Renfrewshire Valuation Joint Board;
- The outcome of Internal Audit reviews of supporting Renfrewshire Council corporate systems;
- Internal audit performance;
- Planned audit work for 2023/24;
- The annual assurance statement which provides an opinion on the overall adequacy and effectiveness of the Board's internal control environment.

2. Responsibilities of Management and Internal Audit

- 2.1 It is the responsibility of management to ensure that the areas under their control are adequate and effective and that there is a sound system of internal control which facilitates the effective exercise of the organisation's functions and which includes arrangements for the management of risk.
- 2.2 Internal Audit is not a substitute for effective control exercised by management as part of their responsibilities. Internal Audit's role is to independently assess the adequacy of the risk management, internal controls and governance arrangements put in place by management and to undertake sufficient work to evaluate and conclude on the adequacy of those controls for the period under review.
- 2.3 The internal audit team will ensure that independence and objectivity are maintained in line with the PSIAS including where non-audit work is undertaken. Internal auditors will have no operational responsibilities. There have been no impairments impacting on the Chief Auditor's independence and the team has been adequately resourced during the year.

3. Internal Audit Activity during 2022/2023

- 3.1 One specific engagement was undertaken during 2022/23, which related to risk management. The main findings in relation to this review is summarised in table 1 below:

Table 1

Audit Area	Conclusion
Risk Management	<ul style="list-style-type: none">Substantial Assurance <p>The audit identified that satisfactory arrangements are in place for risk management. No recommendations for improvement were made.</p>

- 3.2 The Annual Report for 2021/2022 was submitted to the Authority on 10 June 2022.
- 3.5 The implementation rate of audit recommendations is a measure of operational culture and effectiveness. During 2022/23, 1 recommendation was followed up and found to be fully implemented.
- 3.5 Internal Audit also carried out reviews of the main corporate systems operating within Renfrewshire Council which support the Board's activity. The main findings in relation to these are summarised in Table 2 below and Renfrewshire Council management have agreed to implement the audit recommendations made in relation to each review:

Table 2

Audit Area	Conclusion
Creditors	<p>Reasonable Assurance</p> <ul style="list-style-type: none"> The controls in place over the five procurement systems tested were generally satisfactory. Recommendations were made in relation to documented procedures for one system and improvements were recommended in relation to segregation of duties for another system.
Procurement – Quick Quote processes	<p>Substantial Assurance</p> <ul style="list-style-type: none"> Satisfactory arrangements are in place which ensure adherence to the quick quote process. The council's contracts standing orders were temporarily updated at the beginning of 2022 with one of the principal changes being the lower threshold for quick quotes increasing from £10,000 to £25,000. It was recommended that a full review of the contract standing orders, including consideration of the increased threshold, should be completed and presented for approval by the Council.
Creditors – Purchase to Pay	<p>No Assurance</p> <ul style="list-style-type: none"> The audit specifically reviewed the arrangements for compliance with the purchase to pay procedures, whereby manual payments should only be made in very specific circumstances. The review identified that current process in

	place for the passing and payment of manual invoices fall short in several areas and creates several risks, particularly in relation to possible breaches of the Council's Contract Standing Orders.
Cyber Security	Reasonable Assurance <ul style="list-style-type: none"> The internal control processes were generally satisfactory. The audit identified some scope for improvement in the existing arrangements mainly in relation to training for staff and updating the incident response plan to include more detail on decision-making arrangements.

4. Review of Internal Audit Performance

- 4.1 Internal Audit produces regular reports on its performance during the year to the Renfrewshire Council, Audit, Risk and Scrutiny Board, against a range of measures set annually by the Director of Finance and Resources. These targets are set for all internal audit engagements and include Renfrewshire Council and other associated bodies, for which the team provides internal audit services. Table 3 shows the actual performance against targeted performance for the year.

Table 3

Internal Audit Performance 2022/23		
Performance measure	Target 2022/23	Actual 2022/23
% of audit assignments completed by target date	95%	93%
% of audit assignments completed within time budget	95%	97%
% completion of audit plan for the year*	95%	98%

* this measures the completion percentage as at 31 March. 100% of the plan is ultimately delivered through the finalisation of the outstanding elements in the new financial year.

- 4.2 The percentage completion of the audit plan is slightly below the target set for the year. This was due to the level of unplanned leave and the additional time attributed to unplanned work. It should be noted that this had no effect on the planned reviews for the RVJB for 2022/23 which are 100% complete. The actual performance for the year for the two other indicators, is above the target performance level.

- 4.3 The PSIAS require the Chief Auditor to develop and maintain a quality assurance and improvement programme (QAIP) that covers all aspects of the internal audit activity. The QAIP must include both periodic internal self-assessments and five-yearly external assessments, carried out by a qualified, independent assessor from outwith the organisation.
- 4.4 We continued to participate in the Scottish Local Authorities Chief Internal Auditors' Group peer review process and our external assessment has recently been completed by the Chief Internal Auditor from South Ayrshire Council. The report concluded that the internal audit service fully conforms with the PSIAS. The report included 7 recommendations for improvement, 3 of which had already been identified through the internal self-assessment process. An action plan has been completed and the report has been submitted to the Audit, Risk and Scrutiny Board.

External Audit

- 4.5 External Audit's review of the internal audit service concluded that overall the service operates in accordance with the PSIAS.

Risk Management

- 4.6 The internal audit service through the Risk Manager, provides advice and support to the RVJB officers, as required.

5. Planned Work for 2023/24

- 5.1 Following a risk based assessment of the activities of the Renfrewshire Valuation Joint Board, the audit plan for 2023/2024 provides for a review of information governance and ad-hoc internal control advice, reactive investigative work, follow-up of previous audits and risk management advice.

6. Audit Assurance Statement

- 6.1 Internal Audit has performed its work in accordance with the role defined in paragraph 1.2. The audit work performed has been reported to the Assessor and Electoral Registration Officer, and to the Board. Where areas for improvement in internal control have been identified appropriate recommendations have been made and accepted for action by management.
- 6.2 In view of the continued challenges common to all public bodies, there will be a requirement for the council and the bodies for which it is host authority to exercise very close scrutiny over expenditure over financial management and compliance with overarching governance arrangements, and this area will continue to receive due internal audit attention.
- 6.3 It is not feasible for the system of internal control to be without any weakness. It is important to balance the risks involved in accepting systems limitations

with the consequences if a problem emerges. Internal Audit recognises this and assesses this in its reporting mechanism.

6.4 The audit plan is always intended to be flexible and contingency time was utilised to undertake additional work on areas of emerging risk. Additionally, the gross operational internal audit days were reduced by 9% overall due to unplanned absence. In this context, it is considered that reasonable assurance can be placed upon the adequacy and effectiveness of the Renfrewshire Valuation Joint Board's internal control, risk management and governance arrangements, as evidenced by:-

- The results of the audit work in 2022/23 in relation to the corporate systems which supported the Renfrewshire Valuation Joint Board's activities, and to specific work carried out in relation to those activities.
- Management action in response to audit recommendations.
- Management's self assessment of internal control, risk management and governance arrangements.
- The regular review and updating of the Local Code of Corporate Governance by the Council in accordance with the CIPFA/SOLACE framework for corporate governance requirements, and of the corporate governance arrangements within Renfrewshire Valuation Joint Board.

Signed



Chief Auditor

Date

26 May 2023

RENFREWSHIRE VALUATION JOINT BOARD

To: Renfrewshire Valuation Joint Board

On: 26 May 2023

Report by: The Treasurer

Heading: Unaudited Annual Accounts 2022/23

1. Summary

- 1.1. The Annual Accounts for the year ended 31 March 2023 will be submitted to Azets in advance of the statutory deadline of 30 June 2023 and a copy is attached for consideration at Appendix 2.
- 1.2. The Joint Board has ended the 2022/23 financial year with a surplus of income over expenditure of £175k.
- 1.3. The Management Commentary within the accounts provides an overview of the Board's financial performance during 2022/23, along with a summary of risks and the outlook for the future.

2. Recommendations

- 2.1 The Joint Board is asked to:
 - a) Consider the Unaudited Annual Accounts for 2022/23;
 - b) Approve the Annual Governance Statement (pages 10-12); and
 - c) Note the final budget monitoring and reserves position for 2022/23.

3. Background

- 3.1. The Local Authority Accounts (Scotland) Regulations 2014 require the Board to prepare and publish a set of accounts, including an Annual Governance Statement, by 30 June each year.
- 3.2. The unaudited accounts are then required to be formally considered by the Board and the Annual Governance Statement should also be formally approved at this time.

- 3.3. In accordance with the Local Authority Accounts (Scotland) Regulations 2014, the Unaudited Annual Accounts only require to be signed by the Treasurer as proper officer.
- 3.4. The accounts are then subject to external audit by the Board's appointed auditor, Azets, by 30 September 2023. The 2022/23 Audited Annual Accounts are scheduled to be presented to the Board on 15 September 2023 for approval and signing by the Convener, the Assessor and the Treasurer, in accordance with the regulations.
- 3.5. The Comprehensive Income and Expenditure Statement on page 15 shows an accounting Deficit on the Provision of Services of £147k and the Expenditure and Funding Analysis on page 18 shows how this differs from the outturn position of £175k, due to accounting adjustments for pension costs, capital charges and the statutory employee leave accrual.
- 3.6. Underspends were experienced across many budget lines during the year most significantly on Employee costs due to in-year vacancy management. The reasons for other variances are detailed in the Management Commentary within the accounts in Appendix 2.
- 3.7. As a result of these underspends, the budgeted drawdown from reserves of £91k was not required. The final Usable Reserves balances at 31 March 2023 was £847k.
- 3.8. The Balance Sheet on page 17 of the Annual Accounts shows an increase in net worth of £5.679m compared to last year, which is largely driven by the movement in the pension liability. This is explained further in the Management Commentary within the accounts.

RENFREWSHIRE VALUATION JOINT BOARD
REVENUE BUDGET MONITORING STATEMENT 2022/23
1 April 2022 to 31 March 2023

Description	Approved Budget	Full Year Actual	Variance to Date (Adverse) / Favourable
£000	£000	£000	£000
Employees	2,197	2,003	194
Premises Related	188	169	19
Supplies and Services	428	416	12
Support Services	99	108	(9)
Transfer Payments	23	7	16
Transport Related	17	6	11
Gross Expenditure	2,952	2,709	243
Contributions from Local Authorities Core	(2,342)	(2,342)	0
Contributions from Local Authorities Barclay	(492)	(492)	0
Other Income	(27)	(50)	(23)
Gross Income	(2,861)	(2,884)	23
TRANSFER (TO)/FROM RESERVES	91	(175)	266



Renfrewshire Valuation Joint Board

Unaudited Annual Accounts
2022/23

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Management Commentary

The purpose of the Management Commentary is to present an overview of the Renfrewshire Valuation Joint Board's financial performance during the year 2022/23 and to help readers understand its financial position at 31 March 2023. In addition, it outlines the main risks and uncertainties facing the Renfrewshire Valuation Joint Board (the Board) for the financial year 2022/23 and beyond.

Who we are and what we do

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 East

Renfrewshire, Inverclyde and Renfrewshire Councils (the constituent authorities), working in partnership with other Valuation Joint Boards, councils and professional bodies across Scotland.

Our primary funding comes in the form of requisitions from the three constituent authorities and these are agreed when the Board sets its budget before 1 April each year.

The composition of membership of the Board is determined by the above Order and consists of four Councillors representing East Renfrewshire Council, four representing Inverclyde Council and eight Councillors representing Renfrewshire Council.

At 31 March 2023, these members were:

East Renfrewshire Council	Inverclyde Council	Renfrewshire Council	
A Ireland D MacDonald M Montague A Morrison	P Cassidy (Vice-Convenor) G Brooks J Daisley I Nelson	A Doig (Convener) G Clark B MacFarlane K MacLaren	M MacLaren K Montgomery S Mullin A Steel

Our Aims

The Board was presented with an update to its current Strategic Service Plan on 10 June 2022. The plan covers the period April 2021 to April 2024.

A copy of Strategic Service Plan can be found at the following link: <http://www.renfrewshire-vjb.gov.uk>Governance>Policies and Plans>.

The Plan outlines the Board's Mission, as follows:

Building on our established professionalism, we aim to provide high quality, effective and responsive services to all of our stakeholders

Part 3 of the Board's Strategic Service Plan 2021-24 defines six key business objectives, as follows:

Compile the
Valuation Roll

Maintain the
Valuation Roll

Compile the
Electoral
Register

Maintain the
Electoral
Register

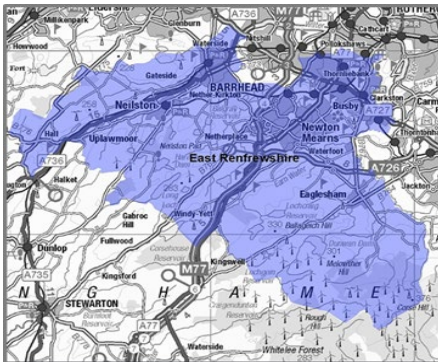
Compile the
Council Tax
Valuation List

Maintain the
Council Tax
Valuation List

Our Performance

To put into context the Board's work involved in carrying out our statutory duties and obligations, it may be useful to examine each of the councils separately.

East Renfrewshire



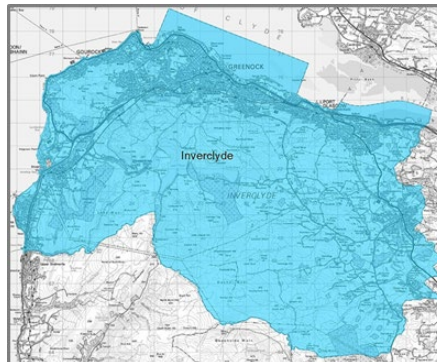
Council Tax	2022/23	2021/22
Properties	40,682	40,205
Proposals / Appeals	81	86
Proposals / Appeals settled	101	123

Revaluation Roll	2022/23	2021/22
Properties	1,751	1,751
Appeals settled	25	5

Running Roll	2022/23	2021/22
Properties	1,843	1,817
Appeals received	30	25
Appeals settled	308	45

	2022/23	2021/22
Population*	96,580	96,060
Population over 16	76,879	76,414
Registered Electors	73,510	73,583

Inverclyde



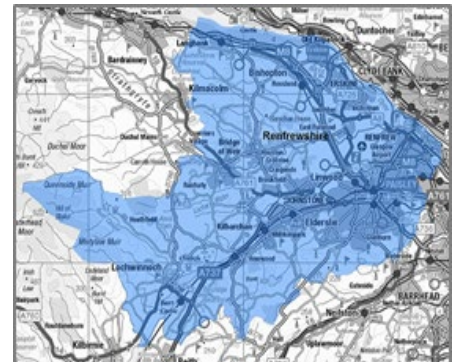
Council Tax	2022/23	2021/22
Properties	39,928	39,672
Proposals / Appeals	41	35
Proposals / Appeals settled	40	70

Revaluation Roll	2022/23	2021/22
Properties	2,345	2,345
Appeals settled	15	7

Running Roll	2022/23	2021/22
Properties	2,419	2,443
Appeals received	27	18
Appeals settled	591	178

	2022/23	2021/22
Population*	76,700	77,060
Population over 16	64,503	64,647
Registered Electors	59,831	60,632

Renfrewshire



Council Tax	2022/23	2021/22
Properties	90,830	90,100
Proposals / Appeals	126	143
Proposals / Appeals settled	175	215

Revaluation Roll	2022/23	2021/22
Properties	6,503	6,503
Appeals settled	47	9

Running Roll	2022/23	2021/22
Properties	10,033	10,052
Appeals received	121	91
Appeals settled	2,372	145

	2022/23	2021/22
Population*	179,940	179,390
Population over 16	150,156	149,208
Registered Electors	139,848	141,027

** Population estimates are sourced from National Records of Scotland and are based on the mid-2020 data for the 2021 year and the mid-2021 data for the 2022 year shown above [Mid-Year Population Estimates | National Records of Scotland \(nrscotland.gov.uk\)](https://www.nrscotland.gov.uk).

For a full analysis of the Board's performance, please see the Annual Public Performance Report, which was presented to the Board on 26 May 2023. Performance information is updated at every meeting of the Board.

Review of the Year

One of the early challenges during 2022/23 was the delivery of the Scottish Local Government Elections which took place on 5 May 2022. Preparations for this began in late 2021 and work continued through Polling Day and beyond. Working in conjunction with the Returning Officers for each local authority, the Elections were delivered successfully.

Following the Local Government Election, a new Joint Board was in place with Councillors Doig and Cassidy being appointed Convenor and Vice Convenor respectively at the first meeting on 10 June 2022.

Shortly after the Local Government Elections, the Annual Electoral Canvass took place. This was undertaken using a variety of contact methods including post, email, telephone and personal visits. The Electoral Register was published on 1 December 2022 in line with the legislative requirements.

This year also saw the introduction of provisions from the Elections Act 2022 relating to Voter Identification and the provision for the Electoral Registration Officer to issue Voter Authority Certificates for electors that are registered on the Parliamentary Electoral Register. This went live in January 2023.

During 2022/23 1,585 new houses were added to the Council Tax List; this was a decrease from 2021/22 (1,967), but still above the norm for previous years. Of the new additions, 93% were added to the list within 3 months of existence and almost all within 6 months.

Changes to the Valuation Roll were up on last year with 604 changes being made, this number of changes in more in line with the amount of changes taking place prior to 2020.

Delivery of the 2023 Non-Domestic Revaluation also took place. This involved the analysis of rental, cost and turnover information for the wide variety of properties within the Valuation Roll and the Revaluation of over 14,000 properties. Due to changes introduced by the Non-Domestic Rates (Scotland) Act

2020, for the first time we published a Draft Revaluation Roll on 30 November 2022 and issued Notices to all Proprietor, Tenants and Occupiers within the Draft Revaluation Roll shortly thereafter.

We also expanded the number of valuations available to view at the Scottish Assessors' Association (SAA) portal; these are now able to be viewed for almost 90% of Valuation Roll entries. The Non-Domestic Rates (Scotland) Act 2020 also introduced changes around the definition of properties that are exempt for entry in the Roll by virtue of being in a public park. After investigation, this resulted in 74 new entries being included in the Draft Revaluation Roll.

The 2023 Revaluation Roll was made up on 15 March 2023 and delivered to the local authorities in line with the statutory requirement, and Revaluation Notices were issued to all proprietor tenants and occupiers shown in the Revaluation Roll on 29 March 2023. Preparations were also made to publish the Revaluation Roll on 1 April 2023. The delivery of the Revaluation involved significant staff resource from throughout the organisation and partnership working with the other Scottish Assessors and the Valuation Office Agency.

Preparations were also made ahead of the transfer of duties of the Valuation Appeal Committee to the Scottish Courts and Tribunals Service on 1 April 2023.

During the year there were four complaints received, one of which was partially upheld. The complaints were all dealt with within the timescales required by the Complaints Handling Procedure.

There were eight Freedom of Information requests received during the year, two of which requested a review, and there were no appeals made to the Commissioner. The requests and reviews were all responded to in line with the required statutory timeframe.

During 2022/23 we also received a positive Progress Update Review Report from the Public Records Scotland Act Assessment Team, and we reviewed our Risk Management Strategy.

Primary Financial Statements

The Annual Accounts are prepared in accordance with the International Accounting Standards Board Framework for the Preparation and Presentation of Financial Statements as interpreted by the Code of Practice on Local Authority Accounting in the United Kingdom (the Code). Under Section 106 of the Local Government (Scotland) Act 1973, joint boards are classed as local authorities.

The Annual Accounts summarise the Board's transactions for the year and its year-end position at 31 March 2023. The Primary Financial Statements include the Comprehensive Income and Expenditure Statement (CIES), the Movement in Reserves Statement (MIRS) and the Balance Sheet.

These statements are accompanied by Notes to the Accounts, which provide more details on the figures shown in the statements and set out the Accounting Policies adopted by the Board.

The cash balance at 31 March 2023 of £100 in the Balance Sheet represents petty cash held by officers of the Board.

Financial Performance

The Comprehensive Income and Expenditure Statement on page 15 summarises the total costs of providing services and the income available to fund those services.

A summary of the outturn position against the agreed budget is shown on the next page. The Board has returned a surplus of £175k for the financial year 2022/23. This is set against a planned drawdown from reserves (deficit) of £91k, resulting in an in-year favourable variance of £266k.

A significant reason for the underspend is within Employee Costs of (£194k) owing to unfilled vacancies

throughout the year. This also led to an underspend in Transfer Payments, which contains apprenticeship levy associated with payroll costs. Savings were also experienced within Transport Costs (£11k), due to less staff travel to and from meetings.

An underspend of (£19k) occurred in Property Costs due to lower than budgeted cleaning costs and premises insurance.

Supplies and Services experienced an underspend largely owing to reduced computer maintenance costs in-year; less court activity than expected; and also less stationery purchased throughout the year. A new telephony system was also implemented mid-year resulting in reduced charges.

An overspend within Support Costs was mainly experienced due to a new Service Level Agreement between Renfrewshire Council and RVJB for the period 01 April 2022 to 31 March 2025.

Within Income, New Burdens Funding of £8.8k for 2022/23 was received from UK Government to help support the new obligation of issuing voter identification cards. This funding will continue into 2023/24.

The 2022/23 budget approved in February 2022 included a planned drawdown from reserves of (£91k). Based on the in-year underspend, there was no need for this reserves drawdown and instead a contribution to reserves of £175k will take place.

The surplus shown below excludes accounting adjustments relating to pensions, depreciation and employee absences. These and all accounting differences are detailed in Note 1: Expenditure and Funding Analysis on page 18.

	Budget £	Actual £	Variance (Adv) / Fav £
Employee Costs	2,197,356	2,003,325	194,031
Property Costs	187,530	169,016	18,514
Transport Costs	17,282	5,935	11,347
Supplies and Services	427,850	415,853	11,997
Transfer Payments	22,822	7,391	15,431
Support Costs	98,810	108,041	(9,231)
Total Expenditure	2,951,650	2,709,561	242,089
Requisition Income	(2,834,180)	(2,834,180)	0
Other Income	(26,500)	(50,018)	23,518
Total Income	(2,860,680)	(2,884,198)	23,518
Net (Surplus)/Deficit	90,970	(174,637)	265,606

The Balance Sheet at 31 March 2023

The Balance Sheet sets out the total net worth of the Board at a snapshot in time. When comparing the net worth of the Board at 31 March 2023 to that of the prior year, an overall increase in net worth of the organisation of £5.679m can be seen. This is primarily due to the decrease in pension liability explained below.

Net Pension Position

The disclosure requirements for pension benefits under IAS19 are detailed in Note 13: Retirement Benefits on page 24. The appointed actuaries have confirmed a net asset position of £5,202k (net liability of £335k 2022/23), an increase of £5.537m, in their assessment of the position of the pension fund. This is attributable to many factors, such as the experience of market yields over the course of the past year. The corporate bond yield (upon which the pension discount rate is derived) has risen over the past year, which served to reduce the employer's pension obligations and led to the gain on the balance sheet.

The net surplus position of the pension reserve impacts the Board as a whole, however the funding of these future liabilities will be met from future

requisitions from members and as such, the going concern assumption is valid.

The appointed actuaries remain of the view that the asset holdings of the Strathclyde Pension Fund and the contributions from employees and employers together with planned increases in employers' contributions provide sufficient security and income to meet future pension liabilities.

A potential change to pension rules is outlined in Note 15: Contingent Liabilities on page 27; however, this has not been reflected in the pension liability reported in the Balance Sheet.

Reserves at 31 March 2023

The Board had an opening Revenue Reserve at 1 April 2022 of £672k. The core surplus of £175k in the year takes the closing Revenue Reserve position to £847k.

Of this balance, £55k was earmarked for software development (delayed during 2021/22) and a further £24k was also earmarked to fund one-off spend in 2022/23 on economic modelling work related to Fixed Line Telecommunications valuation. These spends have now been incurred in 2022/23 and therefore there are no longer any earmarked balances within the Board's reserves.

Wider Engagement

During 2022/23, the Electoral Registration Officer, via the Scottish Assessors' Association, made contributions to the Scottish Government consultation on Electoral Reform.

The Scottish Assessors Association also undertook consultations into the valuation of airports and district heating facilities. There was also engagement with a wide variety of groups and industry bodies such as the Scottish Business Ratepayers Group, Scottish Rating Surveyors Forum and the Scottish Courts and Tribunal Service.

Risks

The maintenance of a Corporate Risk Register ensures that the Board's functions operate effectively under all assessable and identifiable risks. This was most recently reported to the Board by the Assessor & ERO on 24 February 2023 and is reviewed, updated and reported to the Board twice-yearly.

The Corporate Risk Register assesses the likelihood and impact of identifiable risks and provides actions to mitigate or minimise them. The Board's risks have been evaluated using a risk matrix, which involves multiplying the likelihood of occurrence of a risk by its potential impact. For the 24 February Board Meeting, the register had been reviewed in line with our amended risk management strategy. For the first time the evaluation of risk reflects the residual risk, i.e. with the mitigations and controls included in each score. This produces an evaluation of risk as either Low, Moderate, High or Very High. Both High and Very High risks are viewed as significant.

A total of six corporate risks are identified on the Corporate Risk Register. Of these, four are identified as High, and are summarised in the table that follows. There were no risks evaluated as being Very High.

Full details on the risks identified, along with steps being taken to mitigate these were presented in the

Corporate Risk Register Report of 24 February 2023, which can be found by following the Board report link shown at the end of this report.

The first risk noted below reflects the recent turnover in staff and in particular the difficulties experienced in recruiting qualified Valuation staff. This puts added pressure on existing staff and the recruitment process diverts resources away from other tasks.

The remaining risks reflect the general financial climate in local government, along with the increased demands that are being placed on services due to Non-Domestic Rates Reform and Elections Bill and the uncertainty over future funding for these additional duties.

The implementation of the remaining recommendations from the Barclay review will be almost all completed by April 2023, with significant changes to the proposal and appeal system coming into force from 1 April 2023. This change is very wide-ranging and will involve both staff training and IT development for both in house systems and at the SAA portal.

The Non-Domestic property revaluation with effect from 1 April 2023, with the Tone Date (that is the date to which the valuation is tied to) of April 2022 is another significant change to current working practices, as previously the Tone Date was two years prior to a revaluation. However, following on from the Barclay review, a one-year Tone Date and three-yearly revaluations will become the new standard.

The implementation of further aspects of the Elections Act also pose risks for the organisation with the introduction of Voter Authority Certificate in January 2023 being followed by changes to absent voting arrangements and overseas elector eligibility, scheduled for later in 2023. In particular, the changes to absent voting will result in a divergence between the requirements for postal or proxy voters for UK Parliamentary and Local Government electors.

Risk	Likelihood	Impact	Score	Evaluation
The inability to recruit and retain qualified staff risks the Board failing to meet its statutory duties or to maintain service levels. Unsuccessful recruitment drives and resignations increases pressure on existing staff which may lead to high levels of stress . The Management Team and associated staff are continually involved with recruitment which diverts time and resources from normal service delivery.	4	4	16	High
The risk that the Board fails to meet its financial commitments due to budgetary pressures as a result of increased financial pressures on the Board from their constituent authorities and the Scottish Government. This may result in budget and/or staffing set to a level too low to allow an adequate service to be provided and ultimately the inability to discharge our statutory duties.	3	4	12	High
The risk that legislative changes will affect the discharge of statutory duties e.g. the change to three yearly Revaluations with a one year tone date, the move from Valuation Appeal Committees to the Tribunal Service and the effects on our service are unknown. Further changes to Electoral Registration Law, including the implementation of the provisions of the UK Elections Act which introduced Voter ID on the 16th January 2023 and will significantly change the legislation around Absent Votes and Oversea elector eligibility	3	4	12	High
The risk that significant pressure on the Board's Professional Services could potentially lead to statutory duties being breached. The Board's valuation team need to have the relevant knowledge base to carry out their duties and therefore qualified staff need to be retained.	3	4	12	High

Outlook and Future Plans

Budgeted expenditure for 2023/24 of £2.924m was agreed by the Board on 24 February 2023. Of this, £0.492m is being met from funding related to the implementation of Barclay recommendations.

The Board recognises the difficult financial climate facing local authorities and has continued to seek efficiencies wherever possible. In addition, the 2023/24 requisition was frozen at 2022/23 levels. To support this, a prudent level of reserves use is also planned over the next three years.

This is a dynamic period for the organisation, as legislative changes in both the Non-Domestic Valuation service and the Electoral function have been constant and complex, requiring staff training and new processes to be developed. The Assessor & ERO, along with the management team, will keep all matters under review.

Conclusion

We would like to take this opportunity to acknowledge the team effort required to produce the accounts and to record our thanks to all the staff involved for their continued hard work and support. Board reports and minutes, including Performance and risk reporting, can be accessed via Renfrewshire Council's website under [Your Council>Agendas and Minutes>Joint Arrangements>Renfrewshire Valuation Joint Board.](#)

Councillor Audrey Doig

Convener

Alastair MacArthur

Treasurer

Robert Nicol

Assessor and Electoral Registration
Officer

Statement of Responsibilities 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 secure that the proper officer of the Board has the responsibility for the administration of those affairs (section 95 of the Local Government (Scotland) Act 1973). The designated officer is Renfrewshire Council's Director of Finance and Resources, who is also the Treasurer of Renfrewshire Valuation Joint Board;
- manage its affairs to secure economic, efficient, and effective use of resources and safeguard its assets;
- ensure that the Annual Accounts are prepared in accordance with legislation (the Local Authority Accounts (Scotland) Regulations 2014), and so far, as 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.

I confirm that these Annual Accounts were approved for signature by the Board at its meeting on 26 May 2023.

Signed on behalf of Renfrewshire Valuation Joint Board.

Councillor Audrey Doig
Convener

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 Code).

In preparing the Annual Accounts, the Treasurer has:

- selected suitable accounting policies and then applied them consistently;
- made judgements and estimates that were reasonable and prudent;
- complied with legislation; and
- complied with the local authority Accounting Code (in so far as it is compatible with legislation);

The Treasurer has also:

- kept adequate accounting records that were up to date; and
- taken reasonable steps for the prevention and detection of fraud and other irregularities.

I certify that the financial statements 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 2023.

Alastair MacArthur
Treasurer

Annual Governance Statement

Scope of Responsibility

Renfrewshire Valuation Joint 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 overall responsibility, the Joint 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.

The Board's Governance Framework

The governance framework comprises the systems and processes, and culture and values, by which the Board is directed and controlled. It also describes the way it engages with, and accounts to its stakeholders.

The Board has put in place a system of internal control designed to manage risk to a reasonable level. Internal control 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 Joint 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 our governance arrangements are summarised below:

- Clearly defined Standing Orders, Scheme of Delegation, Financial Regulations and Tender Procedures,
- Comprehensive business planning arrangements, setting key targets and action plans designed to achieve our corporate objectives,
- Regular public performance reporting,
- Business continuity planning arrangements are in place and regularly reviewed,
- Policies to regulate employee related matters, including the employee code of conduct and disciplinary procedures,
- Arrangements to manage risk, including the risk management strategy and Corporate Risk Register and business continuity plans,
- Clear customer complaints procedures,
- Comprehensive policies and procedures for physical and information security. An anti-fraud and corruption strategy and arrangements supported by a range of policies and guidelines,
- Arrangements supported by a range of policies and guidelines in compliance with the CIPFA Code of Practice on Managing the Risk of Fraud and Corruption;
- A register of interest is in place and updated on an annual basis,
- Internal governance review arrangements including a programme of policy and procedure reviews and a governance working group responsible for all governance related matters including, but not limited to, freedom of information, data protection, risk management, business continuity and monitoring of audit actions.

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

- Financial management supported by comprehensive financial regulations and codes,
- Comprehensive budgeting systems, and detailed guidance for budget holders,
- Regular reviews of periodic and annual financial reports which indicate financial performance against the forecasts,
- Setting targets to measure financial and other performance,
- The preparation of regular financial reports that indicate actual expenditure against the forecasts.
- The Chief Finance Officer is the Treasurer who complies with the CIPFA Statement on the Role of The CFO in Public Services.

With Renfrewshire Council being the lead authority, all financial transactions of the Joint Board are processed through the financial systems of the Council and are subject to the same controls and scrutiny as those of Renfrewshire Council. This includes regular reviews by the Chief Auditor of Renfrewshire Council.

Review of Effectiveness

Members and officers of the Board are committed to the concept of sound governance and the effective delivery of services and take into account comments made by internal and external auditors.

The effectiveness of the governance framework is reviewed annually by the Assessor and Electoral

Registration Officer, including the use of a self-assessment tool covering five key areas of governance. These are:

- Business Planning and Performance Management;
- Internal Control Environment;
- Budgeting, Accounting and Financial Control;
- Risk Management and Business Continuity;
- Conflicts of Interest and whistleblowing.

This self-assessment indicated that the governance framework is being complied with in all material respects.

The Board's internal audit service is provided by the lead authority's internal auditors and operates in accordance with the Public Sector Internal Audit Standards. The lead authority conforms to the requirements of the CIPFA Statement on the Role of the Head of Internal Audit (2019). Internal Audit undertakes an annual programme following an assessment of risk completed during the strategic audit planning process.

The Chief Auditor provides an annual report to the Board and an independent opinion on the adequacy and effectiveness of the system of internal control.

The Chief Auditor's annual assurance statement concluded that a reasonable level of assurance can be placed upon the adequacy and effectiveness of the Board's internal control systems.

The review has not identified any significant governance issues to be reported on for 2022/23 and no actions arising for the 2021/22 governance statement that require to be reported on.

This governance framework has been in place throughout the year. Processes have been refined during the year in light of the prevailing COVID restrictions at the time, taking into account health and safety advice from officers from the lead authority. By the end of 2022/23 required mitigations were minimal and working practices were close to normal.

Assurance

In conclusion, it is our opinion that the annual review of governance together with the work of internal audit, any comments received from external audit and certification of assurance from the Assessor and Electoral Registration Officer provide sufficient evidence that the principles of good governance operated effectively and the Joint Board complies with its governance arrangements in all material respects.

Systems are in place to continually review and improve the governance and internal control environment. Future actions will be taken as necessary to maintain and further enhance the Board's governance arrangements.

Councillor Audrey Doig
Convener

Robert Nicol
Assessor and Electoral Registration Officer

Remuneration Report

All information disclosed in the tables in this Remuneration Report will be audited by the Board's appointed auditor, Audit Scotland. The other sections of the Remuneration Report will be reviewed by Audit Scotland to ensure that they are consistent with the financial statements.

Remuneration policy for elected members

As noted by the Board on 17 May 2013, since 1 April 2013 the Board has made no remuneration payment to any elected member, nor does it pay any expenses, fees or allowances to elected members.

Furthermore, no recharges have been made by member authorities in relation to elected member remuneration.

Remuneration policy for senior employees

The Remuneration Policy of the Board is set in reference to national arrangements. The Scottish Joint Negotiating Committee (SJNC) for Local Authority Services sets the salaries for the Chief Executives of Scottish local authorities. The SJNC advised that it would be a matter for each Council to examine the position of other chief officials.

It was agreed at the Board of 24 January 1997 that the salary of the posts of Assessor & ERO be set at a percentage of the Chief Executive of Renfrewshire Council, which is currently 67%. Following a review of Chief Executives' salaries in 2001, it was agreed that this arrangement should continue. This was agreed at a meeting of the Board on 22 November 2002.

2021/22 Total Remuneration £	Name	Post Held	2022/23 Total Remuneration £
55,691	Kate Crawford	Assessor & Electoral Registration Officer until 15 October 2021	0
46,026	Robert Nicol	Assessor & Electoral Registration Officer from 18 October 2021	107,249

Pension rights

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

From 1 April 2015, benefits are based on career average pay. Pension benefits are based on the pay received for each year in the scheme increased by the increase in the cost of living, as measured by the appropriate index (or indices).

The scheme's normal retirement age is linked to the state pension age for each member.

From 1 April 2009, a five-tier contribution system was introduced, with contributions from scheme members being based on how much pay falls into each tier. This is designed to give more equality between the cost and benefits of scheme membership. Prior to 2009, contributions rates were set at 6% for all non-manual employees.

Name	Post Held	Accrued Pension Benefits				In-year Employer Contributions	
		As at 31 March 2023		Change from 31 March 2022			
		Pension*	Lump Sum*	Pension	Lump Sum	2022/23	2021/22
		£000	£000	£000	£000	£	£
Robert Nicol	Assessor & Electoral Registration Officer	45	62	2	3	26,812	11,577

*At the time of publication these figures are estimates pending confirmation from Strathclyde Pension Fund.

Tiered contribution rates on whole time pay 2022/23		Equivalent bandings for 2021/22
Up to £23,000	5.5%	Up to £22,300
£23,001 to £28,100	7.25%	£22,301 to £27,300
£28,101 to £38,600	8.5%	£27,301 to £37,400
£38,601 to £51,400	9.5%	£37,401 to £49,900
Over £51,401	12%	Over £49,901

If a person works part-time, their contribution rate will be based on their part-time pay.

The accrual rate guarantees a pension based on 1/49th of the pensionable pay for each year of membership, adjusted in line with the cost of living (prior to 2015 the accrual rate guaranteed a pension based on 1/60th of final pensionable salary).

No pension contributions are made by the Board in relation to the Convener or Vice Convener.

Remuneration of Employees

The following table shows the number of employees who received remuneration, excluding pension contributions, in excess of £50,000 during 2022/23, in bands of £5,000.

Bands with nil employees in both years are not displayed.

2021/22 Number of employees	Remuneration Band	2022/23 Number of employees
0	£50,000 - £54,999	1
3	£55,000 - 59,999	0
1	£60,000 - £64,999	2
0	£70,000 - £74,999	1
0	£105,000 - £109,999	1
4	Total	5

Exit Packages

There were no exit packages committed by the Board in either 2022/23 or 2021/22.

Councillor Audrey Doig
Convener

Robert Nicol
Assessor and Electoral Registration Officer

Comprehensive Income and Expenditure Statement

This statement shows the accounting cost of providing services and managing the Board during the year. It includes, on an accruals basis, all of the Board's day-to-day expenses and related income. It also includes transactions measuring the value of non-current assets actually consumed during the year and the real projected value of retirement benefits earned by employees during the year. The statement shows the accounting cost in accordance with generally accepted accounting practices, rather than the cost according to the statutory regulations that specify the net expenditure that local authorities need to take into account. The required adjustments between accounting basis and funding basis under regulations are shown in the Movement in Reserves Statement.

2021/22				2022/23		
Gross Expenditure £	Gross Income £	Net Expenditure £		Gross Expenditure £	Gross Income £	Net Expenditure £
2,392,106	0	2,392,106	Employee Costs	2,257,390	0	2,257,390
198,542	0	198,542	Property Costs	169,016	0	169,016
4,410	0	4,410	Transport Costs	5,935	0	5,935
410,651	0	410,651	Supplies and Services	415,853	0	415,853
7,740	0	7,740	Transfer Payments	7,391	0	7,391
97,286	0	97,286	Support Costs	108,041	0	108,041
51,952	0	51,952	Capital Charges	55,904	0	55,904
0	(26,370)	(26,370)	Other Income	0	(31,515)	(31,515)
3,162,687	(26,370)	3,136,317	Cost of Services	3,019,530	(31,515)	2,988,015
			Financing and Investment Income and Expenditure			
0	(1,424)	(1,424)	Interest receivable	0	(18,503)	(18,503)
52,000		52,000	Pension interest 14	12,000		12,000
			Taxation and Non-Specific Grant Income			
0	(2,773,990)	(2,773,990)	Requisitions from Member Authorities 12	0	(2,834,180)	(2,834,180)
3,214,687	(2,801,784)	412,903	Deficit on the Provision of Services	3,031,530	(2,884,198)	147,332
		(2,485,000)	Actuarial (Gain)/Loss on pension assets 14			(5,827,000)
		(2,485,000)	Other Comprehensive Income & Expenditure			(5,827,000)
		(2,072,097)	Total Comprehensive Income & Expenditure			(5,679,668)

Figures shown in brackets represent income or gains and figures without brackets represent expenditure or losses.

Movement in Reserves Statement

This statement shows the movement in the year on the different reserves held by the Board, analysed into usable reserves (that is, those reserves that can be applied to fund expenditure) and unusable reserves. The Total Comprehensive Income and Expenditure line shows the cost of providing the Board's services, more details of which are shown in the Comprehensive Income and Expenditure Statement.

Movement in reserves in 2022/23	Note	Usable Revenue Reserve £	Unusable Reserves £	Total Reserves £
Balance at 31 March 2022 brought forward		(672,058)	219,412	(452,646)
Total Comprehensive income and expenditure		147,332	(5,827,000)	(5,679,668)
Adjustments between accounting basis and funding basis under regulations	5	(321,969)	321,969	0
Increase or (decrease) in year		(174,637)	(5,505,031)	(5,679,668)
Balance at 31 March 2023 carried forward		(846,695)	(5,285,619)	(6,132,314)

Comparative movements in 2021/22	Note	Usable Revenue Reserve £	Unusable Reserves £	Total Reserves £
Balance at 31 March 2021 brought forward		(675,139)	2,294,591	1,619,452
Total Comprehensive income and expenditure		412,903	(2,485,000)	(2,072,097)
Adjustments between accounting basis and funding basis under regulations	5	(409,820)	409,820	0
Increase or (decrease) in year		3,083	(2,075,180)	(2,072,097)
Balance at 31 March 2022 carried forward		(672,056)	219,411	(452,645)

Balance Sheet

The Balance Sheet shows the value as at 31 March 2023 of the assets and liabilities recognised by the Board. The net liabilities/assets of the Board (assets less liabilities) are matched by the reserves held. Reserves are reported in two categories. The first category comprises usable reserves, which are those reserves that the Board may use to provide services, subject to the need to maintain a prudent level of reserves and any statutory limitations on their use. The second category of reserves comprises those that the Board is not able to use to provide services. This category includes reserves that hold unrealised gains and losses in the value of assets.

2021/22 £		Note	2022/23 £
152,315	Intangible Assets	6	105,909
29,315	Plant and Equipment	8	19,817
181,630	Long-term Assets		125,726
663,702	Funds held by Renfrewshire Council		858,550
28,888	Debtors and Prepayments	9	27,991
100	Cash in Hand		100
692,690	Current Assets		886,641
(86,674)	Creditors and Accruals	10	(82,053)
(86,674)	Current Liabilities		(82,053)
(335,000)	Pension Asset / (Liability)	14	5,202,000
(335,000)	Long Term Liabilities		5,202,000
452,646	Net Assets / (Liabilities)		6,132,314
(672,057)	Usable Reserves		(846,695)
219,411	Unusable Reserves	4	(5,285,619)
(452,646)	Total Reserves		(6,132,314)

The unaudited accounts were issued on 26 May 2023.

Alastair MacArthur
Treasurer

Note 1: Expenditure and Funding Analysis

This statement shows how annual expenditure is used and funded from resources and provides a reconciliation of the statutory adjustments between the Board's financial performance on a funding basis and the (surplus) or deficit on the provision of service in the Comprehensive Income and Expenditure statement.

2022/23	Net Expenditure chargeable to the Board £	Adjustments for pensions £	Adjustments for capital £	Other adjustments £	Net Expenditure in the CIES £
Employee Costs	2,003,325	278,000	0	(23,935)	2,257,390
Property Costs	169,016	0	0	0	169,016
Supplies and Services	415,853	0	0	0	415,853
Support Costs	108,041	0	0	0	108,041
Transfer Payments	7,391	0	0	0	7,391
Transport Costs	5,935	0	0	0	5,935
Capital Charges	0	0	55,904	0	55,904
Other Income	(50,018)	0	0	18,503	(31,515)
Cost of Services	2,659,543	278,000	55,904	(5,432)	2,988,015
Other income and expenditure	(2,834,180)	12,000	0	(18,503)	(2,840,683)
(Surplus) or deficit on the provision of services	(174,637)	290,000	55,904	(23,935)	147,332

2021/22	Net Expenditure chargeable to the Board £	Adjustments for pensions £	Adjustments for capital £	Other adjustments £	Net Expenditure in the CIES £
Employee Costs	2,066,481	339,000	0	(13,375)	2,392,106
Property Costs	198,542	0	0	0	198,542
Supplies and Services	410,651	0	0	0	410,651
Support Costs	97,286	0	0	0	97,286
Transfer Payments	7,740	0	0	0	7,740
Transport Costs	4,410	0	0	0	4,410
Capital Charges	19,757	0	32,195	0	51,952
Other Income	(27,794)	0	0	1,424	(26,370)
Cost of Services	2,777,073	339,000	32,195	(11,951)	3,136,317
Other income and expenditure	(2,773,990)	52,000	0	(1,424)	(2,723,414)
(Surplus) or deficit on the provision of services	3,083	391,000	32,195	(13,375)	412,903

Note 2: Accounting Standards Issued not Adopted

The Code requires the disclosure of information relating to the impact of an accounting change that will be required by a new standard that has been issued but not yet adopted. For this disclosure the standards introduced by the 2022/23 Code include:

- a) Annual Improvements to IFRS Standards 2018–2020;
- b) Property, Plant and Equipment: Proceeds before Intended Use (Amendments to IAS 16).

There is no material impact anticipated for the Board as a result of these new standards.

Implementation of *IFRS 16: Leases*. has been deferred to 1 April 2024 and there is therefore no impact on the 2022/23 accounts. The impact in future years from the implementation of this standard is that the value of any leased asset, along with the corresponding lease liability, will appear on the balance sheet.

Note 3: Unusable Reserves

Pension Reserve

2021/22 £	Pension Reserve	2022/23 £
2,429,000	Opening balance	335,000
(2,485,000)	Actuarial (Gains) / Loss on Pension Assets	(5,827,000)
391,000	Reversal of items relating to retirement benefits debited or credited to the Surplus or Deficit on the Provision of Services in the CIES	290,000
335,000	Closing balance	(5,202,000)

The Pension Reserve absorbs the timing differences arising from the different arrangements for accounting for post-employment benefits and for funding benefits in accordance with statutory provisions. The Board accounts for post-employment benefits in the Comprehensive Income and Expenditure Statement as the benefits are earned by employees accruing years of service, updating the liabilities recognised to reflect inflation, changing assumptions and investment returns on any resources set aside to meet the costs. However, statutory arrangements require benefits earned to be financed as the Board makes employer's contributions to pension funds.

The debit balance on the Pension Reserve shows a significant shortfall in the benefits earned by past and current employees and the Board's share of Strathclyde Pension Fund resources available to meet them. The statutory arrangements ensure that funding will have been set aside by the time the benefits come to be paid.

Employee Statutory Adjustment Account

2021/22 £	Employee Statutory Adjustment Account	2022/23 £
79,416	Opening balance	66,041
(79,416)	Reversal of prior year accrual for short-term accumulating compensated absences	(66,041)
66,041	Accrual for short-term accumulating compensating absences as at 31 March	42,106
66,041	Closing balance	42,106

The Employee Statutory Adjustment Account absorbs the differences that would otherwise arise on revenue balances from accruing for short-term accumulating compensated absences at the end of the financial year. Generally accepted accounting practices require that all short-term employee benefits, including accumulating compensated absences, should be recognised as a cost in the accounts for the year to which they relate.

This means that where employees' full holiday entitlement or time in lieu balance has not been taken by the financial year-end, the cost of the untaken days or time is calculated and recorded as an accrued expense. However, statutory arrangements require that the impact of such accrued expenditure on revenue balances is neutralised by transfers to or from the Employee Statutory Adjustment Account.

Capital Adjustment Account

2021/22 £	Capital Adjustment Account	2022/23 £
(213,824)	Opening balance	(181,629)
5,547	Charges for depreciation of non-current assets	9,498
46,406	Amortisation of intangible assets	46,406
(19,758)	Capital expenditure charged against Revenue balances	0
(181,629)	Closing balance	(125,725)

The Capital Adjustment Account absorbs timing differences arising from the different arrangements for accounting for the consumption of non-current assets and for financing the acquisition, construction or enhancement of those assets under statutory provisions. It is debited with the cost of acquisition, construction or enhancement as depreciation, impairment losses and amortisations are charged to the CIES and credited with the amounts set aside as finance for these costs.

Note 4: Adjustments between Accounting Basis and Funding Basis under Regulations

The surplus for the year on the Revenue Reserves was £321,969 higher than the Comprehensive Income and Expenditure Statement result. The table below gives a breakdown of the differences between the income and expenditure included in the Board's Comprehensive Income and Expenditure Statement in accordance with the Code and the amounts that statute and non-statutory proper practice require the Board to debit and credit the Revenue Reserve Balance.

2022/23	Usable Reserves £	Unusable Reserves £
Adjustments primarily involving the Capital Adjustment Account:		
Charges for depreciation of non-current assets	(55,904)	55,904
Adjustments primarily involving the Pension Reserve:		
Net charges made for retirement benefits in accordance with IAS19	(635,000)	635,000
Employers contributions payable to the Strathclyde Pension Fund	345,000	(345,000)
Adjustments primarily involving the Employee Statutory Adjustment Account:		
Net charges for employment short-term accumulating absences	23,935	(23,935)
Total adjustments	(321,969)	321,969

2021/22	Usable Reserves £	Unusable Reserves £
Adjustments primarily involving the Capital Adjustment Account:		
Charges for depreciation of non-current assets	(51,953)	51,953
Capital expenditure charged against Revenue balances	19,758	(19,758)
Adjustments primarily involving the Pension Reserve:		
Net charges made for retirement benefits in accordance with IAS19	(722,000)	722,000
Employers contributions payable to the Strathclyde Pension Fund	331,000	(331,000)
Adjustments primarily involving the Employee Statutory Adjustment Account:		
Net charges for employment short-term accumulating absences	13,375	(13,375)
Total adjustments	(409,820)	409,820

Note 5: Intangible Assets

2021/22		2022/23		
Total £		Software £	Assets Under Construction £	Total £
	Opening balance			
232,031	Gross carrying amounts	126,850	105,181	232,031
(33,310)	Accumulated amortisation	(79,716)	0	(79,716)
198,721	Net carrying amount at 1 April	47,134	105,181	152,315
0	Additions	0	0	0
(46,406)	Amortisation for the year	(46,406)	0	(46,406)
152,315	Net carrying amount at 31 March	728	105,181	105,909
	Comprising:			
232,031	Gross carrying amounts	126,850	105,181	232,031
(79,716)	Accumulated amortisation	(126,122)	0	(126,122)
152,315		728	105,181	105,909

Note 6: Capital Expenditure and Capital Financing

The total amount of capital expenditure incurred in the prior year is shown in the following table, together with the resources that have been used to finance it. There was no new capital expenditure in 2022/23.

The Capital Financing Requirement (CFR) is a measure of the capital expenditure incurred historically by the Board that has yet to be financed.

2021/22 £		2022/23 £
0	Opening CFR	0
	Capital investment	
19,758	Plant and Equipment	0
	Sources of finance	
(19,758)	Direct revenue contributions	0
0	Closing CFR	0

Note 7: Plant and Equipment

2021/22 £	Plant and Equipment	2022/23 £
	Cost or Valuation	
129,026	Opening balance at 1 April	148,784
19,758	Additions	0
148,784	Gross Book Value at 31 March	148,784
	Depreciation and Impairment	
(113,922)	Accumulated depreciation at 1 April	(119,469)
(5,547)	Depreciation charge for year	(9,498)
(119,469)	Accumulated depreciation at 31 March	(128,967)
15,104	Opening Net Book Value	29,315
29,315	Closing Net Book Value	19,817

Note 8: Debtors

2021/22 £		2022/23 £
28,888	Prepayments	27,991
0	Other receivable amounts	0
28,888	Total short-term debtors	27,991

Note 9: Creditors

2021/22 £		2022/23 £
0	Trade payables	0
(86,674)	Other payables	(82,053)
(86,674)	Total short-term creditors	(82,053)

Note 10: Operating Leases

2021/22 £	Future Minimum Lease Payments	2022/23 £
97,000	Not later than one year	97,000
97,000	Between one and five years	0
194,000	Total	97,000

The Board acquired office accommodation at the Robertson Centre in Paisley by entering into an operating lease that ends in 2024. The Council has intimated that the lease will not be extended beyond this date and therefore alternative premises are currently being pursued.

Note 11: Related parties

Related parties are those bodies or individuals that have the potential to control or significantly influence the Board, or to be controlled or significantly influenced by the Board.

The Board is required to disclose material transactions that have occurred with related parties and the amount of any material sums due to or from related parties. Related party relationships require to be disclosed where control exists, irrespective of whether there have been transactions between the related parties.

Disclosure of this information allows readers to assess the extent to which the Board might have been constrained in its ability to operate independently or might have secured the ability to limit another party's ability to bargain freely with the Board.

Elected members and senior officers

Members of the Joint Board and senior officers have control over the Board's financial and operating policies. They have the responsibility to adhere to a Code of Conduct, requiring them to declare an interest in matters that directly or indirectly influence, or appear to influence, their judgement or decisions taken during the course of their work. The total senior officers' remuneration allowances paid in 2022/23 is shown in the Remuneration Report on page 13.

There is no specific remuneration paid to elected members by the Board.

The Board consist of the following elected members at 31 March 2023:

East Renfrewshire Council	A Ireland
East Renfrewshire Council	D MacDonald
East Renfrewshire Council	M Montague
East Renfrewshire Council	A Morrison
Inverclyde Council	G Brooks
Inverclyde Council	P Cassidy (Vice-Convener)
Inverclyde Council	J Daisley
Inverclyde Council	I Nelson
Renfrewshire Council	G Clark
Renfrewshire Council	A Doig (Convener)
Renfrewshire Council	B MacFarlane
Renfrewshire Council	K MacLaren
Renfrewshire Council	M MacLaren
Renfrewshire Council	K Montgomery
Renfrewshire Council	S Mullin
Renfrewshire Council	A Steel

Elected member interests in related parties

Under the relevant Codes of Conduct, elected members and senior officials must declare any registered interests in any bodies or organisations.

Each member's Register of Interest is available on their respective Council's websites. You can find this within each individual councillor's details. For each constituent authority, this information can be found at the following links:

- East Renfrewshire Council [Councillors - East Renfrewshire Council](#)
- Inverclyde Council [Councillors - Inverclyde Council](#)
- Renfrewshire Council [Councillors - Renfrewshire Website.](#)

Key Related Parties – member authorities

The member authorities of the Board are East Renfrewshire Council, Inverclyde Council and Renfrewshire Council. They contributed requisitions in

the following proportions to enable the Board to carry out its objectives.

2021/22 £	Council	%	2022/23 £
573,275	East Renfrewshire	20.5%	580,444
639,191	Inverclyde	21.8%	618,740
1,561,524	Renfrewshire	57.7%	1,634,996
2,773,990	Total	100.0%	2,834,180

As approved by the Board in February 2000, the relative allocation of the requisition across constituent authorities is adjusted each year in line with relative proportions of Grant Aided Expenditure as issued by the Scottish Government.

Renfrewshire Council is the lead authority of the Board, providing Treasurer and Clerking services, as well as support services, such as HR, Legal and Internal Audit. The Board has a Service Level Agreement with Renfrewshire Council that sets out how much this support should cost each year. In 2022/23, the Board paid Renfrewshire Council £87,850 for support services (£79,150 in 2021/22).

During 2022/23, the Board paid Renfrewshire Council a further £157k in relation to rent, business rates, refuse collection, contract cleaning and telephony services.

The Board received £18k from Renfrewshire Council for interest earned on cash balances (reserves) held by the Council on behalf of the Board.

There were no further material transactions between the Board and its member authorities.

Rental income

Rental income of £16.6k was charged to OneRen in relation to their occupancy of part of the Robertson Centre. The property rentals were conducted under standard terms and conditions and no guarantees have been applied.

Other public bodies

The Board paid Clackmannanshire Council £13.2k in 2022/23 in connection with access to the Scottish Assessors' online portal.

Strathclyde Pension Fund is the principal administrators of the post-retirement funds held on behalf of the current and former employees of the Board. Information about transactions during the year and outstanding assets and liabilities in relation to the Board's pension fund can be found in Note 13: Retirement Benefits.

The Board received income from the UK Government Department of Levelling Up, Housing and Communities of £8.8k in relation to implementation of Voter Identification, as outlined in the Management Commentary.

Note 12: External audit costs

2021/22 £		2022/23 £
7,820	Fees payable with regard to external audit services carried out by the appointed auditor	9,940
7,820		9,940

Note 13: Retirement Benefits

As part of the terms and conditions of employment of its employees, the Board offers retirement benefits. Although these benefits will not actually be payable until employees retire, the Board has a commitment to make the payments that need to be disclosed at the time that employees earn their future entitlement.

The scheme for employees is the Strathclyde Pension Fund which is administered by Glasgow City Council. This is a funded defined benefit scheme meaning that the Board and its employees pay contributions into a fund, calculated at a level intended to balance the pensions liability with investment assets.

13a: Transactions relating to retirement benefits

The cost of retirement benefits is recognised in Gross Expenditure when they are earned by employees, rather than when the benefits are eventually paid as pensions. However, the charge that is statutorily required to be made in the accounts is based upon pension contributions payable by the Board in the year, and an adjustment is made within the Movement in Reserves Statement to replace the cost of retirement benefits with employers' contributions.

The principal risks to the scheme are assumptions relating to longevity, inflation, and investment performance; in addition, statutory changes to the scheme. These risks are mitigated to an extent by statutory requirements limiting charges to the Board's reserves.

Current service cost is the cost of future entitlements to pension payments to current employees. Past service cost is the estimated increase in liabilities arising from current year decisions that relates to years of service earned prior to this year.

Net Interest is an actuarial adjustment to the inflation element in the cost of funding current and future pension obligations. This is the expected increase during the year in the present value of the Joint Committee's share of the Strathclyde Pension Fund's liabilities because they are one year closer to settlement.

The Movement on Pension Reserve represents the net change in the pension liability recognised in the Movement in Reserves Statement for pension payments made by the Board to the Strathclyde Pension Fund during the year.

The Board is also responsible for all pension payments relating to added years benefits it has awarded, together with related increases. In 2022/23 these amounted to £11,206 (2021/22 £11,126).

The following transactions have been made in the accounting statements in 2022/23:

2021/22 £		2022/23 £
	Comprehensive Income and Expenditure Statement (CIES)	
670,000	Current service cost	623,000
	Financing and Investment Income and Expenditure	
52,000	Net Interest	12,000
722,000	Total Post-employment Benefits charged to the Surplus or Deficit on the Provision of Services	635,000
	Other post employment benefit charged to the CIES	
(1,033,000)	Return on assets excluding amounts included in net interest	965,000
(1,481,000)	Actuarial (gains) / losses arising on changes in financial and demographic assumptions	(7,616,000)
29,000	Other (gains) and losses	824,000
(2,485,000)	Total Actuarial (Gain)/Loss	(5,827,000)
(1,763,000)	Total post employment benefit charged to the CIES	(5,192,000)
	Movement in Reserves Statement	
(391,000)	Reversal of net charges made to the Surplus or Deficit for the Provision of Services for post employment benefits according with the Code	(290,000)
2,485,000	Actuarial gain / (loss) on pension assets / liabilities	5,827,000
331,000	Employers Contributions paid to Strathclyde Pension Fund	345,000

13b: Assets and liabilities in relation to retirement benefits

A reconciliation of the Board's share of the present value of the Strathclyde Pension Fund's liabilities is as follows:

2021/22 £000		2022/23 £000
20,407	Opening present value	19,722
670	Current service cost	623
411	Interest Cost	536
88	Employee Contributions	94
	Remeasurement (gains)/losses:	
(1,452)	Actuarial (gains)/losses arising from changes in financial/demographic assumptions	(6,792)
(2)	Unfunded benefits paid	(2)
(400)	Benefits Paid	(400)
19,722	Closing present value of scheme liabilities	13,781

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

2021/22 £000		2022/23 £000
17,978	Opening Fair Value	19,387
359	Interest Income	524
	Remeasurement gain/(loss):	
1,033	Return on assets excluding amounts included in net interest	(965)
329	Contributions from employer	343
88	Contributions from employee	94
2	Contributions in respect of unfunded benefits	2
(2)	Unfunded benefits paid	(2)
(400)	Benefits Paid	(400)
19,387	Closing fair value of scheme assets	18,983

13c: Fund history

	2018/19 £000	2019/20 £000	2020/21 (restated) £000	2021/22 £000	2022/23 £000
Present Value of Liabilities	(19,321)	(17,214)	(20,407)	(19,722)	(13,781)
Fair value of assets	16,238	15,481	17,978	19,387	18,983
Surplus/(deficit) in the scheme	(3,083)	(1,733)	(2,429)	(335)	5,202

The main fund (Fund 1) of Strathclyde Pension Fund does not have an asset and liability matching (ALM) strategy.

The total pension asset value of £5.202m has a substantial impact on the net worth of the Board. The total contributions expected to be made by the Joint Committee to the Strathclyde Pension Fund in the forthcoming year to 31 March 2024 is £343k.

13d: Impact on cashflows

An objective of the fund is to keep employer's contributions at as constant a rate as possible. The fund has agreed a strategy to achieve a funding rate of 100% in the longer term. The rate for employer contributions was set at 20.2% for 2020/21; however, following the triennial valuation of the Strathclyde Pension Fund in March 2020, this rate increased to 25% for the next three financial years until 31 March 2024.

13e: Basis for estimating assets and liabilities

The Board's share of the liabilities of the Strathclyde Pension Fund have been assessed on an actuarial basis using the projected unit method, that estimates the pensions that will be payable in future years dependent upon assumptions about mortality rates, salary levels and so on. The Scheme's liabilities have been assessed by Hymans Robertson, an independent firm of Actuaries, and the estimates are based on the latest full valuation of the Fund at 31 March 2022.

The principal assumptions used by the actuary were as follows:

2021/22	Mortality assumptions	2022/23
Longevity at 65 for current pensioners (years)		
19.6	Men	19.3
22.4	Women	22.2
Longevity at 65 for Future pensioners (years)		
21	Men	20.5
24.5	Women	24.2
Other assumptions		
3.90%	Rate of increase in salaries	3.65%
3.20%	Rate of increase in pensions	2.95%
2.70%	Rate for discounting scheme liabilities	4.75%
Take-up of option to convert annual pension into retirement lump sum:		
50.0%	Pre-April 2009 service	50.0%
75.0%	Post-April 2009 service	75.0%

The value of the pension fund liability is sensitive to the actuarial assumptions set out in the table above. The sensitivity analysis below has 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 assumption analysed changes while all the other assumptions remain constant.

Impact on the Pension Scheme liability:	%	£
0.1% decrease in Real Discount Rate	2%	249
0.1% increase in Salary Increase Rate	0%	36
0.1% increase in Pension Increase Rate	2%	217

The pension scheme's assets consist of the following categories and proportions of the total assets held:

2021/22 £000		%	2022/23 £000
8,067	Equity instruments	44.3%	8,407
	Private Equity		
1,635	Real Estate	8.2%	1,565
9,192	Investment Funds and Unit Trusts	45.6%	8,652
493	Cash and Cash	1.9%	360
19,387	Total	100.0%	18,983

Note 14: Events after the Balance Sheet date

Events taking place after the authorised date for issue per the Balance Sheet are not reflected in the financial statements or notes. Where events taking place before this date provided information about conditions existing at 31 March 2023, the figures in the financial statements and notes have been adjusted in all material respects to reflect the impact of this information.

There are no non-adjusting events.

Note 15: Contingent Liabilities

Following two court cases, including Mrs Goodwin v Department for Education, it is expected that proposed changes to public service pension schemes will be required, to ensure that surviving same-sex spouses and civil partners receive benefits equivalent to those received by the surviving spouses of opposite-sex marriages. Strathclyde Pension Fund's actuary estimates that the potential impact may be in the range of 0.1%-0.2% of gross obligations, which equates to between £20.3k and £40.6k for Renfrewshire Valuation Joint Board. This estimate is not reflected in the Primary Financial Statements because the trigger event that would require recognition has not yet occurred.

Note 16: Summary of Significant Accounting Policies

A General Principles

The Annual Accounts summarise the Board's transactions for the 2022/23 financial year and its financial position as at 31 March 2023. The Board is required to prepare Annual Accounts by the Local Authority (Scotland) Regulations 2014 and section 12 of the Local Government in Scotland Act 2003

requires these accounts to be prepared in accordance with proper accounting practices. These practices primarily comprise the Code of Practice on Local Authority Accounting in the United Kingdom (the Code), supported by International Financial Reporting Standards (IFRS) and statutory guidance issued under section 12 of the 2003 Act.

The Code is issued jointly by the Chartered Institute of Public Finance and Accountancy (CIPFA) and the Local Authority (Scotland) Accounts Advisory Committee (LASAAC) and is designed to give a true and fair view of the financial performance of the Board.

The accounting convention adopted in the Annual Accounts is principally historical cost, modified by the valuation of pension assets and liabilities where appropriate. The Annual Accounts have been prepared on a going concern basis.

B Accruals of Expenditure and Income

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

- revenue from the sale of goods is recognised when the Board transfers the significant risks and rewards of ownership to the purchaser, and it is probable that the economic benefits or service potential associated with the transaction will flow to the Board;
- revenue from the provision of services is recognised when the performance obligation relating to the transaction has been satisfied and it is probable that the economic benefits or service potential associated with the transaction will flow to the Board;
- expenditure in relation to services received (including services provided by employees) is recorded when the service is received rather than when payment is made;
- supplies are recorded as expenditure when they are consumed. Where there is a gap between the

date supplies are received and their consumption, they are carried as inventories on the Balance Sheet;

- where income and expenditure have been recognised but cash has not been received or paid, a debtor or creditor for the relevant amount is recorded in the Balance Sheet. Where there is evidence that debts are unlikely to be settled, the balance of debtors is written down and a charge made to revenue for the income that might not be collected.

C Provisions

Provisions are made where an event has taken place that gives the Board a legal or constructive obligation that probably requires settlement by a transfer of economic benefits or service potential, and a reliable estimate can be made of the amount of the obligation. Provisions are charged as an expense to the appropriate service line in the CIES. When payments are eventually made, they are charged to the provision carried in the Balance Sheet.

D Contingent Liabilities

Contingent liabilities are disclosed in the accounts, but not recognised in the Balance Sheet, in circumstances where:

- an event has taken place that gives the Board a possible obligation whose existence will only be confirmed by the occurrence or otherwise of uncertain future events not wholly within the control of the Board; or
- a provision would otherwise be made but either it is not probable that an outflow of resources will be required, or the amount of the obligation cannot be measured reliably.

E Employee Benefits

Benefits payable during employment

All salaries and wages earned up to the Balance Sheet date are included in the accounts irrespective of when payment was made. An accrual is made for the cost of holiday entitlements earned by employees but not taken before the year end and that employees may carry forward into the next financial year.

Post-employment benefits

The Board participates in the Local Government Pension Scheme (LGPS), administered by Strathclyde Pension Fund. The LGPS is accounted for as a defined benefit scheme and in accordance with International Accounting Standard 19 (IAS19) the Board has disclosed certain information concerning the assets, liabilities, income and expenditure relating to the pension scheme. IAS19 requires that an organisation must account for retirement benefits when it is committed to giving them, even if the payment will be many years into the future.

This involves the recognition in the Balance Sheet of the Board's share of the net pension asset or liability in the Strathclyde Pension Fund and a pension reserve.

The liabilities of the Strathclyde Pension Fund attributable to the Board are included in the Balance Sheet on an actuarial basis using the projected unit method, i.e. an assessment of the future payments that will be made in relation to retirement benefits earned to date by employees, based on assumptions about mortality rates, employee turnover rates and projections of earnings for current employees.

Liabilities are discounted to their value at current prices using a discount rate based on the current rate of return on high quality corporate bonds.

The assets of the Strathclyde Pension Fund attributable to the Board are included in the Balance Sheet at their fair value, principally the bid price for

quoted securities, and estimated fair value for unquoted securities.

The Comprehensive Income and Expenditure Statement (CIES) also recognises changes during the year in the pension asset or liability. Service expenditure includes pension costs based on employers' pension contributions payable and payments to pensioners in the year. The change in the net pension liability is analysed into the following components:

- **current service cost** – the increase in liabilities as a result of years of service earned this year, allocated in the CIES to the services for which the employees worked;
- **past service cost** – the increase in liabilities arising from current year decisions whose effect relates to years of service earned in earlier years, which is debited to the Surplus or Deficit on the Provision of Services in the CIES;
- **net interest cost on the defined benefit liability** – the change during the period in the net defined benefit liability that arises from the passage of time charged to the Financing and Investment Income and Expenditure line of the CIES. This is calculated by applying the discount rate used to measure the defined benefit obligation at the beginning of the period to the net defined benefit liability at the beginning of the period, taking into account any changes in the net defined benefit liability during the period as a result of contribution and benefit payments;
- **return on scheme assets** – excluding amounts included in net interest on the net defined benefit liability which are charged to the Pensions Reserve as Other Comprehensive Income and Expenditure;
- **actuarial gains and losses** – changes in the net pension liability that arise because events have not coincided with assumptions made at the last actuarial valuation, or because the actuaries have updated their assumptions, which is charged to the Pensions Reserve. Actuarial gains and losses are shown within Other Comprehensive Income and Expenditure within the CIES; and

- **contributions paid to the pension fund** – cash paid as employer's contributions to the pension fund in settlement of liabilities which are not accounted for as an expense.

In relation to retirement benefits, statutory provisions require the amount payable by the Board to be the amount paid directly to pensioners in the year, not the amount calculated according to the relevant accounting standards in the CIES.

In the Movement in Reserves Statement this means that there are transfers to and from the Pensions Reserve to remove the notional debits and credits for retirement benefits and replace them with debits for the cash paid to the pension fund and pensioners and any such amounts payable but unpaid at the year-end.

F Events after the Balance Sheet date

Events after the Balance Sheet date are those events, both favourable and unfavourable, that occur between the end of the reporting period and the date when the accounts are authorised for issue.

There are two types of events:

- **Adjusting events** – those that provide evidence of conditions that existed at the end of the reporting period, and the accounts are adjusted to reflect such events
- **Non-adjusting events** – those that are indicative of conditions that arose after the reporting period, and the accounts are not adjusted. Where a category of events would have a material effect, disclosure is made in the notes of the nature of the event and its estimated financial effect.

Events taking place after the date of authorisation for issue are not reflected in the accounts.

G Prior Period Adjustments, Changes in Accounting Policies and Estimates and Errors

Prior period adjustments may arise as a result of a change in accounting policies or to correct a material error. Changes in accounting estimates are accounted for prospectively, i.e. in the current and future years affected by the change and do not give rise to a prior period adjustment.

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

Material misstatement or omission discovered in prior period figures are corrected retrospectively (unless otherwise stated) by adjusting opening balances and comparative amounts for the prior period.

H Government Grants and other Contributions

Whether paid on account, by instalments or in arrears, government grants and third-party contributions and donations are recognised as due to the Board when there is reasonable assurance that:

- the Board will comply with the conditions attached to the payments; and
- the grants or contributions will be received.

Amounts recognised as due to the Board are not credited to the CIES until conditions attaching to the grant or contribution have been satisfied.

Monies advanced as grants and contributions for which conditions have not been satisfied are carried in the Balance Sheet as creditors. When conditions are satisfied, the grant or contribution is credited to the Specific Grant Income line in the CIES.

I Leases

Operating Leases: Board as Lessee

Rentals paid under operating leases are charged to the CIES as an expense of the services benefiting from use of the leased property, plant or equipment.

Charges are made on a straight-line basis over the life of the lease, even if this does not match the pattern of payments (e.g., there is a rent-free period at the commencement of the lease).

The risks and rewards of ownership remain with the lessors along with the title of the property.

J Plant and Equipment

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

Recognition

Expenditure on the acquisition, creation or enhancement of Plant and Equipment is capitalised on an accruals basis. Expenditure that merely maintains the condition of an asset (i.e. 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.

Plant, furniture and computer equipment costing less than £9,000 are not treated as fixed assets. This de minimis level does not apply where certain categories of these assets are grouped together and form part of an approved capital programme.

Assets are then carried in the Balance Sheet using the depreciated historical cost.

Impairment

Assets are assessed at each year-end to determine whether there is any indication that an asset may be impaired.

Where indications exist and any possible differences are estimated to be material, the recoverable amount of the asset is estimated, an impairment loss is recognised for the shortfall and the carrying amount of the asset is written down in the CIES.

Where an impairment loss is subsequently reversed, the reversal is credited to the CIES, up to the amount of the original loss, adjusted for depreciation that would have been charged if the loss had not been recognised.

Disposals

When an asset is disposed of or decommissioned, the carrying amount of the asset in the Balance Sheet is written off to the CIES as part of the gain or loss on disposal. Any receipts from disposals are credited to the CIES, also as part of the gain or loss on disposal (i.e. netted off against the carrying value of the asset at the time of disposal).

Depreciation

Depreciation is provided for on all Plant and Equipment assets by the allocation of their depreciable amounts over their useful lives. For ICT equipment, this is calculated on a straight-line basis over five years.

K 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 (e.g., software licences) is capitalised when it is expected that future economic benefits or service potential will flow from the intangible asset to the Board.

Intangible assets are measured initially at cost. Amounts are revalued where the fair value of the assets held by the Board can be determined by reference to an active market. The depreciable amount of an intangible asset is amortised over its useful economic life on a straight-line basis in the CIES. For software, this is deemed to be five years.

An asset is tested for impairment whenever there is an indication that the asset might be impaired and any losses recognised are posted in the CIES. Any gain or loss arising on the disposal or abandonment of an intangible asset is posted to the Other Operating Expenditure line in the CIES.

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

All capital expenditure is charged to the constituent authorities, meaning that the Board has no requirement to borrow.

Software costing less than £9,000 is not treated as an intangible asset and is charged to the CIES. This de minimis does not apply where certain categories of assets are grouped together.

L Reserves

Reserves are classified under accounting regulations into two categories: usable reserves, which are

available to spend; and unusable reserves, which are unrealised net gains that have a deferred impact on the Board.

Usable Reserves

The Revenue Reserve represents surplus funds held by the Board, which are ultimately repayable to the constituent authorities in the same allocation proportions as the requisitions.

Unusable Reserves

Certain reserves are held to manage the accounting processes for non-current assets, retirement and employee benefits and do not represent usable resources for the Board; these reserves are explained in the Unusable Reserves note.

M Value Added Tax (VAT)

Income and Expenditure excludes any amount relating to VAT, as all VAT collected is payable to HM Revenue and Customs (HMRC) and all VAT paid is recoverable from HMRC.

Note 17: Critical Judgements in Applying Accounting Policies

In applying the accounting policies set out in Note 16, the Board has had to make certain judgements about complex transactions or those involving uncertainty about future events.

Where a critical judgement has been made, this is referred to in the relevant note to the core financial statements; however, a summary of those with the most significant effect is detailed below.

Leases	An analysis of the terms of the lease for the Robertson Centre has concluded that it is an operating lease.
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Note 18: Assumptions made about the future

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 Balance Sheet at 31 March 2023 for which there is a significant risk of material adjustment in the forthcoming financial year are as follows:

Item	Uncertainties
Uncertainties	Estimation of the net liability to pay pensions depends on a number of complex judgements relating to the discount rate used, the rate at which salaries are projected to increase, changes in retirement ages, mortality rates and expected returns on pension fund assets. Actuaries are engaged to provide the Board with expert advice about the assumptions to be applied. Further detail can be found in Note 14.
Effect if Results differ from Assumption	The effects on the net pensions liability, valued at £5.202m at 31 March 2023, of changes in individual assumptions can be measured. For instance, a 0.1% decrease in the discount rate assumption would result in an increase in the pension liability of £0.249m equating to a 2% increase in scheme obligations.



Renfrewshire Valuation Joint Board

Report to: Renfrewshire Valuation Joint Board

Meeting on: 26th May 2023

Subject: Electoral Registration Update Report

Author: Assessor & Electoral Registration Officer

1. Introduction

- 1.1 This report is to inform board members of work undertaken within Electoral Registration, any updates to legislation and report to the Board on any electoral events.

2. Current Position – General

- 2.1 Work continues on processing all registration applications, including postal, proxy and voter authority certificates, whether made on-line or paper format, in line with statutory timetable.
- 2.2 Since publication of the Register on 1st December 2022, monthly updates have been published, resulting in 5,222 additions to and 3,495 deletions from our Registers.

3. 2023 Canvass

- 3.1 The 2023 canvass will start on Monday 3rd July 2023, with publication of the revised register due to take place by 1st December 2023.
- 3.2 As a precursor to the start of the canvass National Data Matching of the register to the records of DWP will take place in early June, with local data matching following. These matching stages help identify the appropriate form of communication to be issued to each household.
- 3.3 Where an email address is held then the initial contact will be by email, and if there is no response then the appropriate letter will be issued to the household. In other cases the initial contact will be by letter. Where a response is required then there will be a range of options for the elector to utilise including internet, phone and mail.
- 3.4 The final stage of the canvass is a visit to the household for those households where a response was required and none received. This stage will be undertaken throughout the canvass period.
- 3.5 In conjunction with many other Scottish EROs and the Electoral Commission work has been undertaken to produce a leaflet on Voter ID that can be included with our canvass communication.

4. Future Elections

- 4.1 At the time of writing no elections are scheduled.

5. Elections Act 2022

- 5.1 The Elections Act 2022 received Royal Assent on 28th April 2022. The provisions of the Act come into force at various times and elements of it are subject to further Regulations. The main provisions that will impact the Board are the requirement for Voter ID for UK Parliamentary Elections, changes to the Absent Voting application process for the UK Parliamentary Elections and changes to the eligibility to be registered as an Overseas Elector.
- 5.2 The final statutory instruments on Voter Identification were made on 22nd December 2022 and came into force on 16th January 2023. Since that date applications for the Voter Authority Certificate (VAC) have been able to be made online or by a paper application form. A VAC will only be required if an elector wishes to vote in person and does not have another approved form of photo ID. A full list of acceptable types of photo ID was circulated to members in February 2022 or can be found at www.electoralcommission.org.uk/i-am-a/voter/voter-id/accepted-forms-photo-id
- 5.3 A new ERO portal for processing these applications has been created by the UK Government and staff have undertaken training in its use. At the time of writing over 100 applications have been received by us.
- 5.4 A funding allocation for implementing Voter Identification has been determined by the UK Government, for 2022/23 we received £8,791 and for 2023/24 a revised funding allocation of £9,509 has been received.
- 5.5 The Elections Act 2022 also brings in changes to the franchise for overseas electors. It is the first legislative step towards removing the 15-year limit on overseas electors being able to vote in UK Parliamentary elections and allowing British citizens overseas who were previously registered or previously resident in the UK to apply to register to vote. The extended franchise is not yet in operation. Secondary legislation was expected to be laid in the summer however this has been delayed and it is now expected to be laid late 2023/early 2024 with changes taking effect in the early part of 2024.
- 5.6 The other change being introduced by the Elections Act that will have an impact on the Board is the changes to the rules around absent vote applications. It is likely that applications for an absent vote will be able to be made on line as well as by paper and will go through an identity verification process similar to that undertaken for registration and that a fresh application will be required after three years. Secondary legislation is also required for this change and it was expected that these changes would take place during the summer of 2023, however this has also been delayed and the likely implementation date is now October 2023. It should be noted that these changes are only applicable for electors that are applying for an absent vote for a UK Parliamentary election the current arrangements will remain in place for absent vote applications for Scottish Parliament and Local Government elections.
- 5.7 It has been intimated that a funding allocation will be provided by the UK Government for these new burdens during 2023/24, however at this time there is no indication of the amount.

6. Scottish Government Consultation on Electoral Reform

- 6.1 The Scottish Government consultation on Electoral Reform closed on 15th March 2023, several hundred responses were received including one from the Scottish Assessors Association on behalf of all the Scottish EROs. It is expected that the responses and an analysis report will be published by the Scottish Government over the summer.

7. Procurement

- 7.1 With the assistance of Renfrewshire Council's Corporate Procurement Unit, progress has been made with our Print and Mail Contract. The procurement process was undertaken by conducting a direct award (call off contract) under the Scottish Government Postal framework agreement Lot 2 where the sole supplier is Critiqom Ltd. The Call off contract will be for a period of 3 years with the option to extend for a further 12 months and an anticipated total contract value that will not exceed £650,000.

8. Recommendations

- 8.1 The Board notes the contents of this report and approves the procurement referenced at 7.1.

Robert Nicol
Assessor and Electoral Registration Officer
15th May 2023

For further information please contact Robert Nicol 07483921232
Or via e-mail at robert.nicol@renfrewshire-vjb.gov.uk



Renfrewshire Valuation Joint Board

Report to: Renfrewshire Valuation Joint Board

Meeting on: 26th May 2023

Subject: Non-Domestic Rates Reform Update

Author: Assessor & Electoral Registration Officer

1. Background

It was agreed that the Board should be updated at each meeting on developments and expenditure arising from the Barclay Review.

The Non-Domestic Rates (Scotland) Act 2020 and associated Regulations are the main legislative means for introducing the Non-Domestic Rates reforms recommended by the Barclay Review

There are six main Barclay recommendations which are reflected in the Act, these are listed below:-

- i. The change of the revaluation cycle from 5 yearly to 3 yearly (starting 2023)
- ii. New property markers to be shown against properties in the Valuation Roll (April 2021)
- iii. Changes to valuation of properties within a Park (April 2023)
- iv. From the 2023 Revaluation going forward access will be given to a list of comparative subjects used to value a particular entry in the Valuation Roll
- v. The existing Appeals system to be changed to a two-stage appeal system (April 2023)
- vi. Information Gathering powers to be strengthened with Assessors issuing Civil Penalties to those who do not respond (April 2021)

The Scottish Assessor's Association (SAA) has had regular contact with the Scottish Government and has replied to consultations and appeared at committees as appropriate to ensure a consistent approach. Assessors will continue working jointly to ensure delivery of all these new duties and will also support ongoing development of the SAA Portal which provides information to ratepayers and their agents.

Assessors were asked to submit plans showing what actions and preparations Assessors were planning to carry out to ensure all the Barclay recommendations were fully implemented and delivered within the legislative timelines. These plans have been submitted and approved by the Scottish Government and they cover the period up to 2025 by which time all the recommendations of the Barclay review will be in place.

2. Staffing

As previously reported, recruitment of qualified valuation staff has been difficult in recent times and several recent rounds of advertising have not proven successful. Since the last meeting we have successfully recruited a Principal Valuer and have also recruited three trainee valuers. There remains a vacancy for a Valuer /senior Valuer which will be advertised on an ongoing basis.

It is hoped that these changes will help go some way towards alleviating the staffing pressure that the Valuation section has been under, however the success of this approach will be monitored on an ongoing basis.

3. 2023 Non-Domestic Revaluation

The Non-Domestic Revaluation came into force on April 2023, with a Tone Date of April 2022. The Tone date is the date to which all valuations are tied, to ensure all non-domestic properties are valued at the same point in time. Since the last report to the Board we continued to address any representations that were received to the Draft Valuation Roll and finalised the Revaluation Roll. In line with the statutory requirements the 2023 Revaluation Roll was delivered to the Local Authorities on 15th March 2023 and Revaluation Notices were issued to all Proprietor, Tenants and Occupiers on the 29th March.

On the 1st of April there was a substantial update to the Assessors portal (www.saa.gov.uk) to publish the Revaluation Roll. Across East Renfrewshire, Inverclyde and Renfrewshire just under 90% of the published values have a valuation showing the make up of the value available to view on line and many properties also have a rented property list showing rental comparisons that have been used to arrive at the valuation. The Assessors portal also published over 100 Practice Notes. Each Practice Note details how a property type should be valued and covers property types as diverse as Shops, Prisons, Bingo Halls and Golf Courses for the 2023 Revaluation. Members of our team authored a number of these Practice Notes and contributed to many others.

The Assessors portal was also upgraded to allow aggrieved Proprietor, Tenants or occupiers to submit a proposal against the new Revaluation entry. To date a small number of proposals have been received, however it is expected that this will increase as we get closer to the deadline for submitting a Revaluation Proposal of 31st July 2023.

4. Changes to the Appeals System

The transfer of the Local Appeal Committees into the Scottish Courts and Tribunals Service (SCTS) took place on 1st April 2023.

The Valuation (Proposals Procedure) (Scotland) Regulations 2022, Valuation Timetable (Scotland) Order 2022, Valuation Roll and Valuation Notice (Scotland) Order 2022, The First-tier Tribunal for Scotland Local Taxation Chamber (Rules of Procedure) Regulations 2022 and The Upper Tribunal for Scotland (Local Taxation Rules of Procedure) Regulations 2022 were laid in the Scottish Parliament in mid-December 2022. Further, The First-tier Tribunal for Scotland (Transfer of Functions of Valuation Appeals Committees) Regulations 2023 were made on 21st February 2023. These Orders and Regulations provide detail on the new two stage proposal / appeal process that came into force on 1st April 2023.

Upgrades to the SAA portal to allow submission of proposals online were put in place and we have been engaging with the SCTS to ensure the smooth transfer over of existing appeals that became their responsibility from April 2023.

Most of the Non-Domestic appeals transferred to the SCTS have a disposal deadline of 31st December 2023, however the Scottish Government has recently opened a consultation on whether to extend this deadline.

5. Self-Catering Properties

The legislation relating to self-catering properties changed with effect from 1st April 2022. To be classed as a non-domestic property the owner of a self-catering property will now be required to provide evidence of 70 days actual letting as well as 140 days intention to let. The letting must be on a commercial basis with a view to making a profit. I wrote to the owners of all self-catering properties within the RVJB area last year to inform them of the change. I have recently requested the required evidence from each operator and any that fail to respond or don't fulfill the new criteria will have the entry in the Valuation Roll deleted and an entry made within the Council Tax list.

6. Information Gathering powers

The new powers allow the Assessor to issue Assessor Information Notices (AINs), which if not responded to can lead to the Assessor issuing a Civil Penalty on the non- responder(s).

With assistance from Renfrewshire Council's Sundry Debt Team, processes are now agreed to assist in the collection of any Civil Penalties raised through these powers for all three of the Board's councils.

When civil penalties are issued the revenue raised is due to be paid into the Scottish Governments Consolidated Fund (net of any costs). These processes will be kept under review and Scottish Government will be updated regularly on any monies raised which are due to them via the Consolidated Fund.

7. IT Valuation System

Development of this system continues with the aim of going live at a suitable time for service delivery.

8. Recommendations

- i. The Board notes this report.

Robert Nicol
Assessor and Electoral Registration Officer
15th May 2023

For further information please contact Robert Nicol at 07483921232
or via e-mail at robert.nicol@renfrewshire-vjb.gov.uk



Renfrewshire Valuation Joint Board

Report to: Renfrewshire Valuation Joint Board

Meeting on: 26th May 2023

Subject: Performance Report

Author: Assistant Assessor & Electoral Registration Officer

1.0 Introduction

This quarter's performance report provides an update to the ongoing reporting of performance and is intended to keep members informed of current performance and workload issues facing the Board. As this is the first report following the end of the financial year, the statistics for Valuation Roll and Council Tax look at the entire year from April 2022 to March 2023.

A summarised report designed for publication on the internet is appended and the Board's approval to publish is recommended.

2.0 Council Tax

The main work involved in Council Tax at the moment remains the addition of new houses to the Valuation List and the deletion of demolished houses. I include a summary of new additions to the Council Tax List for information.

2.1 Time taken to enter new houses into the Valuation (Council Tax) List

Period 1st April 2022 to 31st March 2023

Council Area	No. Added	Within 3 months	%age of total added	Between 3 and 6 months	%age of total added	Added within 6 months	More than 6 months	%age of total added
Renfrewshire	806	730	90.57%	73	9.06%	99.63%	3	0.37%
East Renfrewshire	493	482	97.77%	10	2.03%	99.80%	1	0.20%
Inverclyde	286	261	91.26%	4	1.40%	92.66%	21	7.34%
RVJB totals	1585	1473	92.93%	87	4.10%	97.03%	25	1.58%

This performance only narrowly misses our target of 95% of new houses entering the list within three months and but meets our target of 97% within 6 months, with our performance being 92.93% and 97.03% respectively. Given the change in staff dealing with council tax due to retirements within the office and the workload of completing the statutory duty of the 2023 Revaluation, staff are to be congratulated on achieving this level of service.

The number of new houses added to the Council Tax List in the past 3 years were:

2020/21	1,233
2021/22	1,967
2022/23	1,585

This year's figure is more in line with the long-term norm of between 1200 to 1400 per annum added to the Council Tax List.

In the period from 1st April 2022 to 31st March 2023, the average number of days taken to add a house was as follows:

Council Area	No. Added	Average No. of Days
Renfrewshire	806	37.39
East Renfrewshire	493	28.94
Inverclyde	286	46.04
RVJB Totals	1585	36.32

This measure is below our target of 38 days.

2.2 Information on Deletions from the Council Tax List

The main reasons for deleting a property from the valuation list would be where the property is demolished, where a house is now being used for non-domestic purposes or where two or more houses are combined to form one house.

2.2.1 Number of Deletions from the Valuation (Council Tax) List between 1st April and 31st March during 2021/22 and 2022/23

Council Area	No. Deleted 2021/22	No. Deleted 2022/23
Renfrewshire	21	76
East Renfrewshire	14	16
Inverclyde	87	36
RVJB Total	122	128

3.0 Non-domestic Valuation

One of the main areas of work in non-domestic valuation over the last year was the maintenance of the Valuation Roll. I include a summary below outlining the number of amendments undertaken for information.

3.1 Time taken to make statutory amendments to the Valuation Roll (excluding appeal settlements and amendments to prescribed entries)

Period 1st April 2022 to 31st March 2023

Council Area	No. of Alt'ns	Within 3 months	%age of total added	Between 3 and 6 months	%age of total added	Added within 6 months	More than 6 months	%age of total added
Renfrewshire	336	153	45.54%	69	20.54%	66.08%	114	33.92%
East Renfrewshire	169	72	42.60%	68	40.24%	82.84%	29	17.16%
Inverclyde	99	38	38.38%	24	24.24%	62.62%	37	37.38%
RVJB totals	604	257	43.54%	161	26.66%	70.20%	180	29.80%

The above alterations to the Valuation Roll are value changes only and do not reflect alterations where overall value is unchanged, changes to occupancy details or other administrative changes.

The performance targets of 50% to be actioned within 3 months and 75% within 6 months have not been met with our performance being 43.54% and 70.20% respectively.

Despite our targets not being met, this is not giving cause for concern as valuation staff have been heavily involved in carrying out the statutory duty of valuing all non-domestic properties within the Joint Board's constituent areas for the 2023 Revaluation. This involved collecting the relevant information, analysing the evidence, and subsequently valuing a wide range of subjects in each of the 3 constituent authorities' valuation rolls. This has been extremely resource intensive for the valuation team but staff met the deadline of the 15th March to provide the Revaluation Rolls to the relevant billing authorities.

4.0 General Conclusions

The performance targets for statutory amendments in relation to the Valuation List for Council Tax have been met in terms of the 6-month target and only narrowly missed in relation to the 3-month performance indicator.

However, the Valuation Roll performance is less than our normal standard. The Senior Management Team (SMT) outlined concerns to the Board at various points throughout 2022, we were sitting with core vacancies and disposing of our statutory duty in relation to the 2023 Revaluation with less qualified staff than in previous revaluations. In addition, a number of legislative changes came into force in 2022/23 for the 2023 Revaluation e.g. lists of rented properties to be held within the Scottish Assessors Association Portal which informed the rate per

m² to be applied to comparative properties and the large number of entries created for subjects situated within public parks in East Renfrewshire, Inverclyde and Renfrewshire.

5.0 Performance Targets – 2023/24

There are many competing demands placed on our service which are ever increasing, and the Management Team are continuously reviewing processes and systems to improve efficiency and service delivery.

Despite not meeting our key performance indicators in 22/23, the Management Team propose to increase the targets for non-domestic valuation. This is due to the 2023 Revaluation being very resource intensive for our staff, placing a sizable demand on our service. Even though we have commenced preparations for the 2026 Revaluation, this will not put such a demand on staff in this financial year.

The Management Team are also conscious of staff dealing with the impact of the transfer of the Valuation Appeal Committees to the Scottish Tribunal Service from the 1st April 2023 which will affect the disposal of both council and non-domestic proposals/appeals as well as the outstanding Running Roll appeals, which require to be disposed of by 31st December 2023. Despite these additional pressures, the Management Team believe the increase to the key performance indicators for non-domestic valuation is achievable.

The key performance indicators for council tax remain as 22/23. For your ease of reference please see the table below with the KPIs proposed for 23/24.

Amendments Periods	Within Time	Valuation List for Council Tax	Non-Domestic
0-3 Months		95%	60%
Between 3 and 6 Months		2%	15%
More than 6 Months		3%	25%

6.0 Recommendations

- i. The Board note the contents of this report.
- ii. The Board approves the performance targets for the financial year 2023/24.
- iii. The Board authorise publication of the attached summary report.

Lindsey Hendry
Assistant Assessor and ERO
3rd May 2023

For further information please contact Lindsey Hendry at 0141-487-0635 or via email at lindsey.hendry@renfrewshire-vjb.gov.uk

Renfrewshire Valuation Joint Board



Summary of Performance Returns

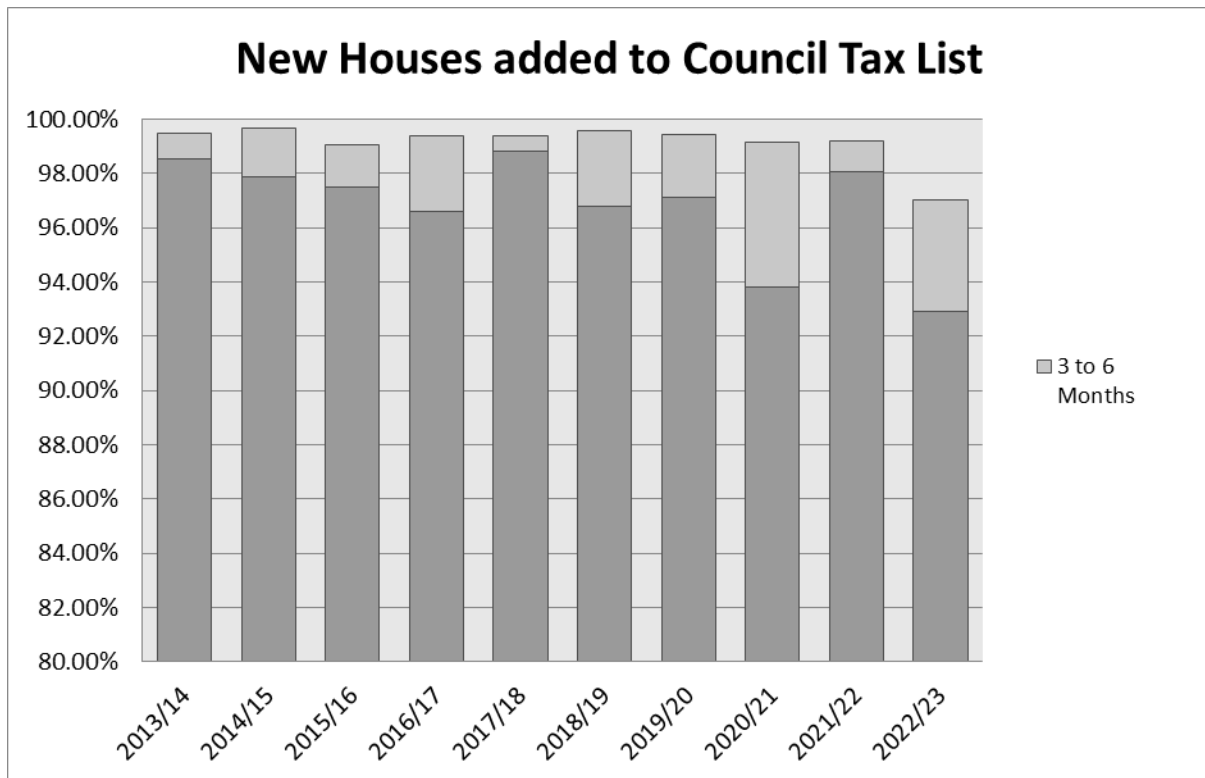
2013/14 – 2022/23

The Following data and charts summarise the Assessor's performance in relation to targets set over the past 10 years for alterations and amendments to the Council Tax List and the Valuation Roll. Please note that the delivery of our services for the Periods 2020/21 and 2021/22 were conducted under Government restrictions due to the Covid 19 Pandemic.

1.0 Addition of New Houses to the Council Tax List

The main, ongoing work in relation to Council Tax is the addition of new houses to the Council Tax List. This year the number of houses added to the Council Tax List is slightly higher than the long term norm of between 1,200 to 1,300 houses being added with the number of properties entered being 1,585. Our target of 95% within 3 months was only narrowly missed and the 6 month target of 97% was met.

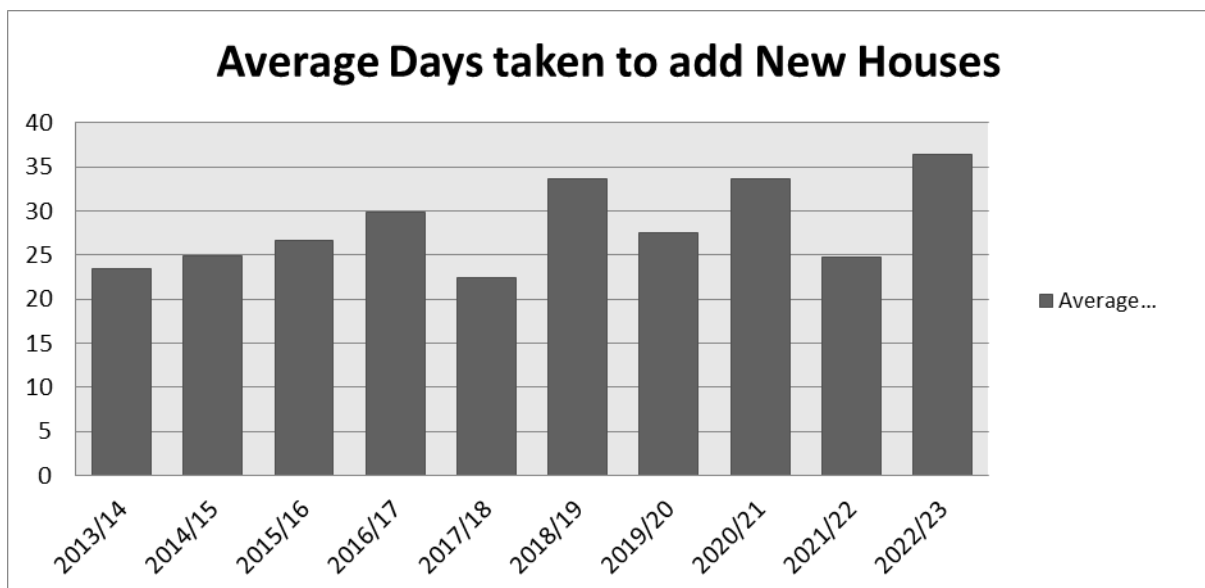
Council Tax - New Houses Added										
	2013/14	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23
Achievement										
Within 3 Months	98.53%	97.89%	97.51%	96.60%	98.84%	96.81%	97.13%	93.84%	98.07%	92.93%
Between 3-6 Months	0.98%	1.79%	1.53%	2.78%	0.54%	2.75%	2.32%	5.33%	1.12%	4.10%
Within 6 Months	99.51%	99.68%	99.04%	99.38%	99.38%	99.56%	99.45%	99.17%	99.19%	97.03%
Over 6 Months	0.49%	0.32%	0.96%	0.62%	0.25%	0.25%	0.55%	0.81%	0.81%	1.58%
Target										
Within 3 Months	95.00%	95.00%	95.00%	95.00%	95.00%	95.00%	95.00%	95.00%	95.00%	95.00%
Within 6 Months	99.50%	99.50%	99.50%	99.50%	99.50%	99.50%	99.50%	97.00%	97.00%	97.00%



The Assessor also measures the average number of days taken to add a new house. The table below shows the average number of days between the effective date of change to the Council Tax List and the date of issue of a Council Tax Notice.

Council Tax - New Houses Added Average No. of Days									
2013/14	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23
23.48	24.90	26.68	29.85	22.47	33.62	27.46	33.61	24.72	36.32

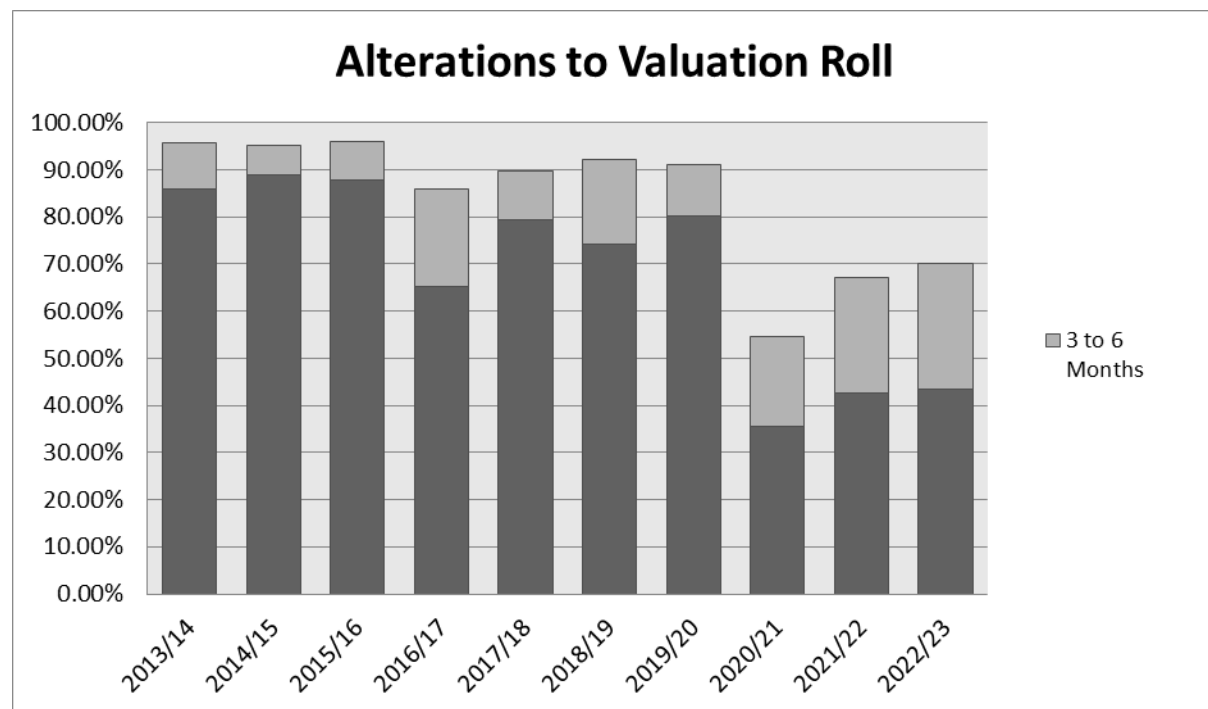
The average number of days taken to add a new house has continued to remain below the target set of 38 days throughout the 14 years this measure has been in place.



2.0 Amendments to the Valuation Roll.

The following table provides a summary of how long it has taken to amend the Valuation Roll following changes to Lands and Heritages (excluding appeal settlements and changes to prescribed entries).

Non Domestic Alterations to the Valuation Roll										
	2013/14	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23
Achievement										
Within 3 Months	86.02%	88.77%	87.92%	65.21%	79.45%	74.21%	80.04%	35.54%	42.63%	43.54%
3-6 Months	9.76%	6.44%	8.06%	20.75%	10.28%	18.04%	11.09%	19.16%	24.46%	26.66%
Within 6 Months	95.78%	95.21%	95.98%	85.96%	89.73%	92.25%	91.13%	54.70%	67.09%	70.20%
Over 6 Months	4.21%	4.79%	4.02%	14.04%	10.27%	7.75%	8.87%	45.30%	32.91%	29.80%
Target										
Within 3 Months	80.00%	80.00%	80.00%	80.00%	80.00%	80.00%	80.00%	80.00%	50.00%	50.00%
Within 6 Months	95.00%	95.00%	95.00%	95.00%	95.00%	95.00%	95.00%	90.00%	75.00%	75.00%



The performance targets of 50% to be actioned within 3 months and 75% within 6 months have not been met. Despite our targets not being achieved, this is not giving us cause for concern as valuation staff have been heavily involved in carrying out the statutory duty of valuing all non-domestic properties for the 2023 Revaluation. This involved collecting the relevant information, analysing the evidence, and subsequently valuing all the subjects within the 3 constituent authorities' valuation rolls. This has been extremely resource intensive for the valuation team but staff met the deadline of the 15th March to provide the Revaluation Rolls to the relevant billing authorities.

Lindsey Hendry Assistant Assessor & ERO



Renfrewshire Valuation Joint Board

Report to: Renfrewshire Valuation Joint Board

Meeting on: 26th May 2023

Subject: Non-Domestic Proposals and Appeals

Author: Assistant Assessor & Electoral Registration Officer

Introduction

The purpose of this report is to brief members on the new proposal and appeal process and report progress not only on disposal of the 2017 Revaluation appeals, but also the disposal of Running Roll appeals received since the 2017 Revaluation.

1. Background

A 5-yearly Revaluation process was introduced by the Valuation and Rating (Scotland) Act 1956. The Non-Domestic Rates (Scotland) Act 2020 changed the revaluation cycle from 5 years to 3 years with the 2023 Revaluation being the first which will be in force for 3 years from the 1st April 2023.

At a revaluation, the Assessor is required to value or revalue all of the lands and heritages in his valuation area and these valuations are totally fresh and need bear no relation to the value applied for the preceding revaluation.

The revaluation process involves the collection and analysis of rental, building cost and turnover data to establish new levels of value to be applied to the various types of subjects. Each property is then revalued, the new valuation roll is published, and all interested parties are sent a Revaluation Notice.

2. Right to Lodge a 2023 Revaluation Proposal

The Revaluation brings with it a fresh right to challenge a net annual value and in previous Revaluations these were classed as appeals. The Valuation (Proposals Procedure) (Scotland) Regulations 2022, Valuation Timetable (Scotland) Order 2022 and Valuation Roll and Valuation Notice (Scotland) Order 2022 brought in the new two stage proposal/appeal process which will be effective for the 2023 Revaluation.

This right to lodge a proposal against the Revaluation has to be exercised by 31st July in the year of the Revaluation or within four months of the date of issue of the Valuation Notice, whichever is the later.

Any person to whom the Assessor has issued a Revaluation Notice is entitled to appeal. In practice this means the Proprietor, the Tenant or the Occupier of the property.

4. 2023 Revaluation Proposals

Proposals against the Net Annual Values issued at the 2023 Revaluation can be lodged from 1st April 2023 and the last date to submit a proposal against a Revaluation Notice is the 31st July 2023. As at the 1st May, the Assessor has received 35 revaluation proposals. The proposal regime is very different from the previous system with the information required to submit a proposal including

- The grounds of the proposal
- Any evidence to support the grounds.
- A statement explaining how the evidence supports the grounds.

The Assessor can ask for further information and may set a 'Proposal Determination Date' with at least 70 days' notice of this date. The Assessor will issue a decision on the proposal by this date.

If the proposer is not satisfied with the outcome of their proposal, they can make an appeal to the First Tier Tribunal for Scotland – Local Taxation Chamber up to 28 days from the Assessor's decision on the proposal.

The effects of this change on our business practices and service delivery are unknown at the present time as well as the number of proposals which will be submitted. The Board will be kept informed of the 2023 proposals and appeals similar to the reporting which took place for the appeals arising from the 2017 Revaluation.

5. Scottish Courts and Tribunal Service

Prior to the 1st April 2023, Local Valuation Appeal Committees dealt with appeals when the Assessor and the appellant could not reach agreement. With effect from the 1st April 2023 the functions of the Valuation Appeals Committees transferred to the Scottish Courts and Tribunal Services new Local Taxation Chamber in the First-tier Tribunal for Scotland. In addition, the relevant functions of the Lands Tribunal for Scotland transferred to the Upper Tribunal for Scotland, also with effect from this date.

As stated previously in this report, the effects of this change on our business practices and service delivery are unknown at the present time and the Board will be kept informed when more information becomes available.

6. 2017 Revaluation Appeals

The total number of Revaluation Appeals received for 2017 was 3,832, which related to 3,542 subjects with a cumulative value of £324,294,785.

A number of statistical extracts have been compiled to show the Revaluation Appeals received in 2017 and the subsequent 2017 running roll appeals. These have been shown by category type and map the categories used by the Scottish Executive; see Appendix 1. The 20 categories divide subjects into easily understood groupings such as Retail, Offices, Industrials, Health, Education and Hotels.

Category 11, titled "Public Service" includes subjects such as the Airport, Bus Station, Court House, Fire Station, Military Establishment, Police Station and Waste Water Treatment Works.

Category 17, titled "Others" includes subjects such as Car Parks, Car Spaces, Ground, Kennels, Livestock Auction Marts, Premises Under Reconstruction, Stables, Water Rights and Weighbridges.

6. The disposal of 2017 Revaluation Appeals

A number of statistical extracts have been compiled to show the disposal of the 2017 Revaluation Appeals. These have been shown by the same category type as stated above, see Appendix 1.

As the Board is aware, the Assessor for Renfrewshire Valuation Joint Board is the “Designated Assessor” for fixed line Telecommunications subjects which are included at line 20 in the tables.

The Assessor discharged his statutory duty with only a small number of outstanding 2017 Revaluation appeals referred to the Lands Tribunal.

The statistics provided within this report continue to be based on the quarterly progress made and relate to all revaluation appeals referred to the Lands Tribunal and processed over the last quarter up to the 31st March 2023. As at 31st March 2023 the numbers of appeals disposed of is 3,517 which equates to 99.29% of the number of subjects under appeal. There are therefore only 25 subjects within the Joint Board area that have 2017 Revaluation appeals outstanding.

The appeals that remain outstanding relate primarily to Automated Teller Machines which account for 17 of the 25. Staff are actively engaging with the relevant parties to progress these appeals.

The disposal of the additional category of subjects that remain outstanding relate to subjects for which negotiations are being led by the relevant Practice Note authors within the SAA and comprise mainly of civic/public buildings and public undertakings. Therefore, any future progress in resolving these appeals will, in the main, be dependent upon negotiations being carried out at a national level before progress can be made locally. Since last reporting in February, there has been no change to the number of revaluation appeals relating to these subjects disposed of and that will remain the case until the national negotiations are concluded.

Appendix 1 outlines where the remaining appeals lie for each of the three unitary authorities together with a total for the Joint Board area.

7. Running Roll Proposals/Appeals in the 2 Stage Process

Following a Revaluation, new values will generally remain unchanged until the next Revaluation; unless the property is altered, or other changes take place. New properties will be added to the Roll as they become capable of occupation and entries for demolished buildings will be deleted.

A Running Roll appeal can be lodged by a ratepayer or their agent on the grounds that there has been a Material Change of Circumstances which has affected the value of the property or on the basis of an error in the valuation at any time.

Formerly Running Roll appeals and now running roll proposals can be lodged by ratepayers or their agents at least once in any one financial year and require to be disposed of in line with the prescribed statutory timetable.

Any running roll proposals lodged after 1st April 2023 require to be dealt with under the new two stage proposal/appeal process and the necessary information provided by the proposer as listed previously in this report. As at 1st May, one running roll proposal has been lodged against it's 2017 entry in the Valuation Roll.

The Board will be kept informed of the 2023 running roll proposals and appeals progress similar to the reporting which took place for the 2017 Revaluation running roll appeals.

8. The disposal of 2017 Revaluation Running Roll Appeals

As previously reported to the Board, the number of running roll appeals received since March 2020 has exponentially increased due to the Coronavirus pandemic and the situation facing many businesses. The position as of 31st March 2023 is that MCC appeals received since March 2020 total 6,249, the bulk of which, some 5585 relate to the Pandemic. We currently have a total of 2,712 outstanding, which is a substantial reduction to the 5,020-figure reported in February as withdrawals for appeals lodged due to the Pandemic have been received. We hope the number of appeals outstanding continue to reduce as the appeals are withdrawn and all appeals lodged between 1st January 2020 and 31st March 2021 must be disposed of by 31st December 2023 and the disposal progress of these appeals will be monitored and reported to the Board at future meetings.

Please note the Scottish Government are consulting on whether the disposal date of 31st December 2023 should be changed and the outcome of the consultation will be reported to the Board when known.

I have provided additional tables similar to the Revaluation statistics in order to give the Board an indication as to the type of subjects for which appeals have been lodged and the numbers associated with each category.

Appendix 2 outlines the current number of R/R appeal within RVJB and each of the individual Council areas that now require to be dealt with.

8. Disposal of Other Outstanding Appeals

For the 2017 Revaluation if a case was considered highly complex, it could be referred to the Lands Tribunal for Scotland. With effect from the 1st April 2023, the functions of the Lands Tribunal for Scotland have been transferred to the Upper Tribunal for Scotland. Any outstanding Lands Tribunal appeals prior to the 31st March 2023 will now be dealt with by the Upper Tribunal for Scotland.

At present there are a number of subjects that have cases from both the 2005 and 2010 Revaluations which will now be dealt with by the Upper Tribunal, these relate to either mobile or complex fixed line telecommunication subjects. There are also a number of referrals that have been made with regard to the 2017 Revaluation and again they will be dealt with by the Upper Tribunal. Details of the numbers involved are outlined below. Negotiations continue with the relevant agents where possible and it is hoped that agreements will be reached without the need for any cases proceeding to formal hearings.

The number of appeals referred to the Lands Tribunal currently outstanding are as follows:

2 appeals remain outstanding from 2005 Revaluation in relation to 2 subjects.

9 appeals remain outstanding from 2010 Revaluation in relation to 3 subjects.

35 appeals remain outstanding from the 2017 Revaluation in relation to 27 subjects.
Please note the 35 includes both revaluation and running roll appeals.

Conclusion:

The disposal of what were formerly known as appeals and proposals/appeals lodged under the new legislative regime will be a major component of the work undertaken by the Assessor's valuation staff. It is work that can be stressful due to the strict legislative timetables and the adversarial nature of the negotiations. The effects of the new two stage proposal/appeal process on our business practices and service delivery are unknown at the present time and the Board will be kept informed when more information becomes available.

It is hoped this gives an insight into the new legislative framework for 2023 proposals and appeals as well as continuing to report on the disposal of the outstanding appeals from previous Revaluations.

Recommendations

- i. The Board notes the contents of this report.

Lindsey Hendry
Assistant Assessor and ERO
1st May 2023

For further information please contact Lindsey Hendry at 0141-487-0635 or via email at lindsey.hendry@renfrewshire-vjb.gov.uk

APPENDIX 1

RVJB Revaluation 2017 – Appeals (By number of subjects under appeal as at 31/03/2023 – **RENFREWSHIRE**)

Category	Number Received	RV under Appeal	Disposed	Original RV	Adjusted RV	Number O/S	Appeal RV O/S	% O/S
1 Retail	528	£ 63,147,350	528	£ 63,147,350	£ 58,499,250	0	£ -	0.00%
2 Public House	67	£ 2,482,000	67	£ 2,482,000	£ 2,198,900	0	£ -	0.00%
3 Office including Banks	526	£ 13,448,400	515	£ 13,353,050	£ 12,160,725	11	£ 95,350	2.09%
4 Hotel Etc	18	£ 6,229,500	18	£ 6,229,500	£ 5,212,500	0	£ -	0.00%
5 Industrial	443	£ 30,604,205	443	£ 30,604,205	£ 29,231,155	0	£ -	0.00%
6 Leisure	46	£ 5,977,950	46	£ 5,977,950	£ 5,489,450	0	£ -	0.00%
7 Garages and Petrol Stations	19	£ 1,003,500	19	£ 1,003,500	£ 912,000	0	£ -	0.00%
8 Cultural	3	£ 136,200	3	£ 136,200	£ 136,200	0	£ -	0.00%
9 Sporting Subjects	3	£ 136,000	2	£ 74,000	£ 66,500	1	£ 62,000	33.33%
10 Education and Training	76	£ 13,701,350	76	£ 13,701,350	£ 12,691,000	0	£ -	0.00%
11 Public Service Subjects	89	£ 5,590,000	88	£ 4,735,000	£ 4,450,400	1	£ 855,000	1.12%
12 Communications (Non Formula)	13	£ 1,965,000	13	£ 1,965,000	£ 1,486,629	0	£ -	0.00%
13 Quarries Mines etc	1	£ 21,500	1	£ 21,500	£ 21,500	0	£ -	0.00%
14 Petrochemical	2	£ 239,000	2	£ 239,000	£ 229,000	0	£ -	0.00%
15 Religious	11	£ 127,600	11	£ 127,600	£ 124,400	0	£ -	0.00%
16 Health Medical	22	£ 4,890,200	22	£ 4,890,200	£ 4,447,350	0	£ -	0.00%
17 Other	185	£ 3,020,970	185	£ 3,020,970	£ 1,551,930	0	£ -	0.00%
18 Care Facilities	52	£ 2,498,800	52	£ 2,498,800	£ 2,304,200	0	£ -	0.00%
19 Advertising	38	£ 121,140	38	£ 121,140	£ 102,340	0	£ -	0.00%
20 Undertakings / Fixed Line	8	£ 98,306,000	4	£ 91,888,000	£ 67,483,000	4	£ 6,418,000	50.00%
	2,150	£ 253,646,665	2,133	£ 246,216,315	£ 208,798,429	17	£ 7,430,350	0.79%

RVJB Revaluation 2017 – Appeals (By number of subjects under appeal as at 31/03/2023 – **EAST RENFREWSHIRE**

Category	Number Received	RV under Appeal	Disposed	Original RV	Adjusted RV	Number O/S	Appeal RV O/S	% O/S
1 Retail	180	£ 11,304,000	180	£ 11,304,000	£ 10,256,550	0	£ -	0.00%
2 Public House	12	£ 963,750	12	£ 963,750	£ 844,650	0	£ -	0.00%
3 Office including Banks	118	£ 2,330,950	115	£ 2,311,900	£ 1,905,450	3	£ 19,050	2.54%
4 Hotel Etc	5	£ 635,000	5	£ 635,000	£ 554,000	0	£ -	0.00%
5 Industrial	85	£ 1,175,105	85	£ 1,175,105	£ 1,154,855	0	£ -	0.00%
6 Leisure	13	£ 2,248,000	13	£ 2,248,000	£ 2,196,000	0	£ -	0.00%
7 Garages and Petrol Stations	8	£ 205,850	8	£ 205,850	£ 190,400	0	£ -	0.00%
8 Cultural	0	£ -	0	£ -	£ -	0	£ -	0.00%
9 Sporting Subjects	0	£ -	0	£ -	£ -	0	£ -	0.00%
10 Education and Training	31	£ 6,885,000	31	£ 6,885,000	£ 6,553,500	0	£ -	0.00%
11 Public Service Subjects	36	£ 1,319,940	36	£ 1,319,940	£ 1,225,440	0	£ -	0.00%
12 Communications (Non Formula)	7	£ 861,500	7	£ 861,500	£ 563,278	0	£ -	0.00%
13 Quarries Mines etc	1	£ 60,000	1	£ 60,000	£ 60,000	0	£ -	0.00%
14 Petrochemical	0	£ -	0	£ -	£ -	0	£ -	0.00%
15 Religious	4	£ 11,700	4	£ 11,700	£ 11,700	0	£ -	0.00%
16 Health Medical	7	£ 919,900	7	£ 919,900	£ 872,000	0	£ -	0.00%
17 Other	22	£ 108,950	22	£ 108,950	£ 101,850	0	£ -	0.00%
18 Care Facilities	19	£ 918,200	19	£ 918,200	£ 805,550	0	£ -	0.00%
19 Advertising	13	£ 55,100	13	£ 55,100	£ 43,850	0	£ -	0.00%
20 Undertakings / Fixed Line	2	£ 305,800	2	£ 305,800	£ 279,800	0	£ -	0.00%
	563	£ 30,308,745	560	£ 30,289,695	£ 27,618,873	3	£ 19,050	0.53%

RVJB Revaluation 2017 – Appeals (By number of subjects under appeal as at 31/03/2023 – **INVERCLYDE**

Category	Number Received	RV under Appeal	Disposed	Original RV	Adjusted RV	Number O/S	Appeal RV O/S	% O/S
1 Retail	245	£ 12,093,100	245	£ 12,093,100	£ 11,131,250	0	£ -	0.00%
2 Public House	28	£ 1,147,500	28	£ 1,147,500	£ 1,014,900	0	£ -	0.00%
3 Office including Banks	171	£ 5,767,375	168	£ 5,742,325	£ 5,373,750	3	£ 25,050	1.75%
4 Hotel Etc	2	£ 171,500	2	£ 171,500	£ 170,000	0	£ -	0.00%
5 Industrial	153	£ 3,917,550	153	£ 3,917,550	£ 3,801,150	0	£ -	0.00%
6 Leisure	25	£ 1,812,500	25	£ 1,812,500	£ 1,613,000	0	£ -	0.00%
7 Garages and Petrol Stations	15	£ 451,300	15	£ 451,300	£ 445,300	0	£ -	0.00%
8 Cultural	1	£ 80,000	1	£ 80,000	£ 80,000	0	£ -	0.00%
9 Sporting Subjects	0	£ -	0	£ -	£ -	0	£ -	0.00%
10 Education and Training	34	£ 7,564,550	34	£ 7,564,550	£ 7,221,050	0	£ -	0.00%
11 Public Service Subjects	61	£ 2,763,800	59	£ 1,901,800	£ 1,760,300	2	£ 862,000	3.28%
12 Communications (Non Formula)	9	£ 637,200	9	£ 637,200	£ 536,682	0	£ -	0.00%
13 Quarries Mines etc	0	£ -	0	£ -	£ -	0	£ -	0.00%
14 Petrochemical	0	£ -	0	£ -	£ -	0	£ -	0.00%
15 Religious	2	£ 57,400	2	£ 57,400	£ 57,400	0	£ -	0.00%
16 Health Medical	11	£ 2,886,550	11	£ 2,886,550	£ 2,668,050	0	£ -	0.00%
17 Other	41	£ 261,000	41	£ 261,000	£ 222,250	0	£ -	0.00%
18 Care Facilities	24	£ 704,300	24	£ 704,300	£ 644,200	0	£ -	0.00%
19 Advertising	7	£ 23,750	7	£ 23,750	£ 17,950	0	£ -	0.00%
20 Undertakings / Fixed Line	0	£ -	0	£ -	£ -	0	£ -	0.00%
	829	£ 40,339,375	824	£ 39,452,325	£ 36,757,232	5	£ 887,050	0.60%

RVJB Revaluation 2017 – Appeals (By number of subjects under appeal as at 31/03/2023 – **TOTALS IN JOINT BOARD AREA**)

Category	Number Received	RV under Appeal	Disposed	Original RV	Adjusted RV	Number O/S	Appeal RV O/S	% O/S
1 Retail	953	£ 86,544,450	953	£ 86,544,450	£ 79,887,050	0	£ -	0.00%
2 Public House	107	£ 4,593,250	107	£ 4,593,250	£ 4,058,450	0	£ -	0.00%
3 Office including Banks	815	£ 21,546,725	798	£ 21,407,275	£ 19,439,925	17	£ 139,450	2.09%
4 Hotel Etc	25	£ 7,036,000	25	£ 7,036,000	£ 5,936,500	0	£ -	0.00%
5 Industrial	681	£ 35,696,860	681	£ 35,696,860	£ 34,187,160	0	£ -	0.00%
6 Leisure	84	£ 10,038,450	84	£ 10,038,450	£ 9,298,450	0	£ -	0.00%
7 Garages and Petrol Stations	42	£ 1,660,650	42	£ 1,660,650	£ 1,547,700	0	£ -	0.00%
8 Cultural	4	£ 216,200	4	£ 216,200	£ 216,200	0	£ -	0.00%
9 Sporting Subjects	3	£ 136,000	2	£ 74,000	£ 66,500	1	£ 62,000	33.33%
10 Education and Training	141	£ 28,150,900	141	£ 28,150,900	£ 26,465,550	0	£ -	0.00%
11 Public Service Subjects	186	£ 9,673,740	183	£ 7,956,740	£ 7,436,140	3	£ 1,717,000	1.61%
12 Communications (Non Formula)	29	£ 3,463,700	29	£ 3,463,700	£ 2,586,589	0	£ -	0.00%
13 Quarries Mines etc	2	£ 81,500	2	£ 81,500	£ 81,500	0	£ -	0.00%
14 Petrochemical	2	£ 239,000	2	£ 239,000	£ 229,000	0	£ -	0.00%
15 Religious	17	£ 196,700	17	£ 196,700	£ 193,500	0	£ -	0.00%
16 Health Medical	40	£ 8,696,650	40	£ 8,696,650	£ 7,987,400	0	£ -	0.00%
17 Other	248	£ 3,390,920	248	£ 3,390,920	£ 1,876,030	0	£ -	0.00%
18 Care Facilities	95	£ 4,121,300	95	£ 4,121,300	£ 3,753,950	0	£ -	0.00%
19 Advertising	58	£ 199,990	58	£ 199,990	£ 164,140	0	£ -	0.00%
20 Undertakings / Fixed Line	10	£ 98,611,800	6	£ 92,193,800	£ 67,762,800	4	£ 6,418,000	40.00%
	3,542	£ 324,294,785	3,517	£ 315,958,335	£ 273,174,534	25	£ 8,336,450	0.71%

APPENDIX 2

RENFREWSHIRE - Running Roll Appeals (All) Received on/or after 01/03/20

As at 31st March 2023

Category	Number Received		Disposed		Number O/S	% O/S
1 Retail	1,104		705		399	36.14%
2 Public House	104		36		68	65.38%
3 Office including Banks	1,167		681		486	41.65%
4 Hotel Etc	29		14		15	51.72%
5 Industrial	1,074		777		297	27.65%
6 Leisure	78		33		45	57.69%
7 Garages and Petrol Stations	31		19		12	38.71%
8 Cultural	4		1		3	75.00%
9 Sporting Subjects	13		8		5	38.46%
10 Education and Training	81		12		69	85.19%
11 Public Service Subjects	94		21		73	77.66%
12 Communications (Non Formula)	27		13		14	51.85%
13 Quarries Mines etc	0		0		0	0.00%
14 Petrochemical	3		2		1	33.33%
15 Religious	0		0		0	0.00%
16 Health Medical	9		5		4	44.44%
17 Other	93		43		50	53.76%
18 Care Facilities	41		7		34	82.93%
19 Advertising	95		86		9	9.47%
20 Undertakings	12		5		7	58.33%
	4,059		2,468		1,591	39.20%

EAST RENFREWSHIRE - Running Roll Appeals (All) Received
on/or after 01/03/20

As at 31st March 2023

Category	Number Received		Disposed		Number O/S	% O/S
1 Retail	219		129		90	41.10%
2 Public House	17		7		10	58.82%
3 Office including Banks	150		103		47	31.33%
4 Hotel Etc	7		3		4	57.14%
5 Industrial	37		18		19	51.35%
6 Leisure	20		10		10	50.00%
7 Garages and Petrol Stations	10		2		8	80.00%
8 Cultural	0		0		0	0.00%
9 Sporting Subjects	6		5		1	16.67%
10 Education and Training	37		5		32	86.49%
11 Public Service Subjects	26		3		23	88.46%
12 Communications (Non Formula)	20		12		8	40.00%
13 Quarries Mines etc	2		1		1	50.00%
14 Petrochemical	0		0		0	0.00%
15 Religious	1		1		0	0.00%
16 Health Medical	1		1		0	0.00%
17 Other	6		3		3	50.00%
18 Care Facilities	16		3		13	81.25%
19 Advertising	29		22		7	24.14%
20 Undertakings	0		0		0	0.00%
	604		328		276	45.70%

INVERCLYDE - Running Roll Appeals (All) Received on/or
after 01/03/20

As at 31st March 2023

Category	Number Received	Disposed	Number O/S	% O/S
1 Retail	610	245	365	59.84%
2 Public House	39	10	29	74.36%
3 Office including Banks	396	271	125	31.57%
4 Hotel Etc	2	1	1	50.00%
5 Industrial	228	158	70	30.70%
6 Leisure	26	2	24	92.31%
7 Garages and Petrol Stations	13	4	9	69.23%
8 Cultural	1	1	0	0.00%
9 Sporting Subjects	1	0	1	100.00%
10 Education and Training	60	2	58	96.67%
11 Public Service Subjects	62	7	55	88.71%
12 Communications (Non Formula)	23	11	12	0.00%
13 Quarries Mines etc	0	0	0	0.00%
14 Petrochemical	0	0	0	0.00%
15 Religious	2	0	2	100.00%
16 Health Medical	14	7	7	50.00%
17 Other	58	11	47	81.03%
18 Care Facilities	36	3	33	91.67%
19 Advertising	13	7	6	46.15%
20 Undertakings	2	1	1	0.00%
	1,586	741	845	53.28%

RVJB Running Roll Appeals (All) Received on/or after
01/03/20

As at 31st March 2023

Category	Number Received	Disposed	Number O/S	% O/S
1 Retail	1,933	1,079	854	44.18%
2 Public House	160	53	107	66.88%
3 Office including Banks	1,713	1,055	658	38.41%
4 Hotel Etc	38	18	20	52.63%
5 Industrial	1,339	953	386	28.83%
6 Leisure	124	45	79	63.71%
7 Garages and Petrol Stations	54	25	29	53.70%
8 Cultural	5	2	3	60.00%
9 Sporting Subjects	20	13	7	35.00%
10 Education and Training	178	19	159	89.33%
11 Public Service Subjects	182	31	151	82.97%
12 Communications (Non Formula)	70	36	34	48.57%
13 Quarries Mines etc	2	1	1	50.00%
14 Petrochemical	3	2	1	33.33%
15 Religious	3	1	2	66.67%
16 Health Medical	24	13	11	45.83%
17 Other	157	57	100	63.69%
18 Care Facilities	93	13	80	86.02%
19 Advertising	137	115	22	16.06%
20 Undertakings	14	6	8	57.14%
	6,249	3,537	2,712	43.40%



Renfrewshire Valuation Joint Board

Report to: Renfrewshire Valuation Joint Board
Meeting on: 26th May 2023
Subject: Public Sector Equalities Duty
Author: Assistant Assessor & Electoral Registration Officer

1. Introduction

The attached report is the 2 yearly progress report on how we as an organisation are meeting our Equalities Duty. This report has been published on our website in accordance with the legislation.

It is being presented to the Board for information purposes.

2. Recommendations

- i. The Board notes the report.
- ii. The Board approves the Equalities Outcomes agreed for the next 4 years with a review of progress to be reported in 2025.

Lindsey Hendry
Assistant Assessor & Electoral Registration Officer
25th April 2023

For further information please contact Lindsey Hendry at 0141 487 0635 or via email at lindsey.hendry@renfrewshire-vjb.gov.uk



Renfrewshire Valuation Joint Board

PUBLIC SECTOR EQUALITY DUTY

2023

1. ABOUT RENFREWSHIRE VALUATION JOINT BOARD

The Renfrewshire Valuation Joint Board ("The Board") comprises elected representatives as follows:-

Renfrewshire Council	8
East Renfrewshire Council	4
Inverclyde Council	4
TOTAL	16

The Chief Officer is the Assessor and Electoral Registration Officer ("the Assessor"), who reports to the Board on the management of the service.

The Clerk and Treasurer to the Board, together with the Assessor, provide the administrative, financial and organisational framework within which the Assessor and his staff operate.

The Assessor and ERO is responsible for three functions and services to the constituent authorities. These are:

- The compilation and maintenance of the Electoral Register.
- The maintenance and annual publication of the Council Tax Valuation List.
- The maintenance of the non-domestic Valuation Roll.

There are approximately 278,000 registered electors in the area, residing mainly in the 178,000 or so domestic subjects shown in the Council Tax Valuation List. The Valuation Roll has approximately 14,100 entries with a total rateable value in the region of £375m. The Assessor's service currently operates from an office in Paisley and employs the equivalent of approximately 39 full-time staff.

Renfrewshire Valuation Joint Board serves an area with a population of just over 350,000 based on the population statistics published in 2022 and based on a collection date of mid-2021.

The aim of the Board as an employer and a service provider is to ensure that all our stakeholders and employees are treated equally and fairly, and that discrimination and harassment are avoided. We wish to actively promote equality of opportunity and to ensure that our service delivery meets the needs of all sectors of the population we serve.

Our Aims

- To ensure that the services we provide are delivered in line with statutory provisions.
- To ensure that Equalities and Social Inclusion are central elements in our planning and delivery of services.
- To strive for continuous improvement in the delivery of our services.
- To ensure that our service provision reflects the needs and priorities of our stakeholders.
- To consult our stakeholders about the way we develop and deliver our services.
- To work in partnership with our constituent authorities to achieve improvements in service provision for our mutual customers.
- To publish information about the level of services customers can expect to receive.
- To develop clear and effective customer suggestion and complaint systems.

- To develop and maintain systems for measuring, monitoring and managing our performance.
- To develop systems which encourage employees to communicate openly.
- To promote a safe and healthy working environment for our employees.
- To encourage our employees to develop themselves to achieve their full potential.

With respect to the Equality Duty, the functions of Renfrewshire Valuation Joint Board are of a limited nature and are heavily prescribed by legislation.

Board's Three Main Functions

With regard to Council Tax, the Assessor's staff inspect and survey each new domestic property as required in order to assess the appropriate valuation band at which it should be entered on the Valuation List. Once the appropriate band is determined the details are passed to the relevant Council in order that the Council may levy Council Tax.

Therefore, the Assessor's engagement with members of the public for Council Tax is generally in order to make an appointment to inspect a property, to issue a Banding Notice giving details of the council tax band determined and to deal with appeals and enquiries which relate to the band.

With regard to Non-Domestic Rates, the Assessor's staff inspect and survey new or altered properties as required in order to assess the rateable value which should be entered in the Valuation Roll. The Assessor's staff will also re-assess the rateable value of every non-domestic property as part of each general revaluation. This normally took place every 5 years but from 2023 revaluations will take place every 3 years in line with the legislative amendments to the Valuation Acts. Once a revaluation is completed, the details of new and revised rateable values are passed to the relevant Council in order that non-domestic rates may be levied.

Therefore, the Assessor's engagement with members of the public for Non-Domestic Rates is generally in order to make an appointment to inspect a property, to issue a Valuation Notice giving details of the rateable value determined and to deal with proposals and enquiries which relate to the rateable value.

With regard to Electoral Registration, the Assessor's staff undertake an annual canvass by issuing a communication to each household and adhoc canvasses throughout the year. Under canvass reform legislation, the Electoral Registration Officer can now streamline this process and utilise other forms of communication. To maintain and ensure the accuracy of the Electoral Registers for the 3 constituent areas, other forms of checks, in line with data protection legislation are carried out with these checks supplemented by door-to-door enquiries where required. Individuals who are qualified to do so may apply to be added to the Electoral Register throughout the year.

New legislation covering electoral registration was enacted in 2022 and the main provisions of the Act that will impact the Board are the requirement for Voter ID for UK Parliamentary Elections, changes to the Absent Voting application process for the UK Parliamentary Elections and changes to the eligibility to be registered as an Overseas Elector.

Therefore, the Assessor's engagement with members of the public for Electoral Registration is during the annual and adhoc canvasses where information is gathered, dealing with general enquiries, applications to be added to the Electoral Register and for Voter ID.

The Board's core functions are heavily prescribed by statute and therefore these functions are freely available to all members of the public who meet the necessary statutory requirements in order for them to be entitled to those services. The Board's core functions are therefore, by their nature, non-discriminatory.

The Equality Act 2010 and Equality Act 2010 (Specific Duties) (Scotland) Regulations 2012 set out a number of duties for Public Authorities.

2.1 The General Equality Duty

The General Equality Duty requires public authorities, in the exercise of their functions to have due regard to the need to:

- Eliminate unlawful discrimination, harassment and victimisation and other conduct prohibited by the Equality Act 2010.
- Advance equality of opportunity between people who share a relevant protected characteristic and those who do not.
- Foster good relations between people who share a protected characteristic and those who don't.

2.2 The Protected Characteristics

The public sector equality duty covers the following protected characteristics: age, disability, sex, gender reassignment, pregnancy and maternity, race, religion or belief and sexual orientation. The public sector equality duty also covers marriage and civil partnerships, with regard to eliminating unlawful discrimination in employment.

Age

Relates either to a person or persons of similar age. The Act protects people of all ages. However, different treatment because of age is not unlawful if you can demonstrate that it is proportionate means of meeting a legitimate aim. Age is the only protected characteristic that allows employers to justify direct discrimination.

Disability

Person or persons have a disability if they have a physical or mental impairment that has a 'substantial' and 'long term' negative effect on your ability to do normal daily activities. 'Substantial' is more than minor or trivial, e.g. it takes much longer than it usually would to complete a daily task like getting dressed and 'long-term' means 12 months or more, e.g. a breathing condition that develops as a result of a lung infection. The Act protects the employee from discrimination arising from disability. The Act states it is discrimination to treat a disabled person unfavourably because of something connected with their disability (e.g., a tendency to make spelling mistakes arising from dyslexia). This type of discrimination is unlawful where the employer or other person acting for the employer knows, or could reasonably be expected to know, that the person has a disability. This type of discrimination is only justifiable if an employer can show that it is a proportionate means of achieving a legitimate aim. Additionally, indirect discrimination covers disabled people. This means that a job applicant or employee could claim that a particular rule or requirement the Board has in place disadvantages people with the same disability. This is unlawful unless it can be justified. The Act also makes it unlawful, except in certain circumstances, for employers to ask about a candidate's health before offering them work.

Gender reassignment

A person or persons who are proposing to undergo, are undergoing or have undergone a process (or part of a process) for the purpose of reassigning the person's sex by changing physiological or other attributes of sex. A reference to a transsexual person is a reference to a person who has the protected characteristic of gender reassignment. The Act does not require a person to be under medical supervision to be protected – so a woman who decides to live as a man but does not undergo any medical procedures would be covered.

Pregnancy and Maternity

Breastfeeding mothers are protected against discrimination for the first six months. After six months a breastfeeding mother is protected through the sex discrimination provisions in the Equality Act. The additional protection for the crucial first six months after a woman has given birth is in recognition of the fact that she needs the strongest possible protection against discrimination that may occur in the early months when it is most important to the health of both mother and child.

Marriage and Civil Partnership

Includes only a person or persons who are married or have civil partners.

Race

A person or persons referred to by colour, nationality and ethnic or national origins.

Religion or Belief

A person or persons of any religion or of no religion at all. Also includes a person or persons of any religious or philosophical belief or no belief at all. Discrimination because of religion or belief can occur even where both the discriminator and recipient are of the same religion or belief.

Sex

A reference to a person is to a man or a woman while a group reference is to persons of the same sex.

Sexual Orientation

Means a person's sexual orientation towards persons of the same sex, persons of the opposite sex or persons of either sex. A reference to a person is to a person of a particular sexual orientation while a group reference is to persons who are of the same sexual orientation.

The Act also makes explicit the concept of 'dual discrimination', where someone may be discriminated against or treated unfairly on the basis of a combination of two or more of the protected characteristics.

2.3 Discrimination Defined**Direct Discrimination**

Direct discrimination occurs when a person (including local authorities, trade unions, employment agencies, vocational training bodies etc.) discriminates against another if, because of their protected characteristic they are treated less favourably than others.

Discrimination by Association

This applies to race, religion or belief and sexual orientation as well as age, disability, gender reassignment and sex. This is direct discrimination against someone because they associate with another person who possesses a protected characteristic.

Perception Discrimination

This applies to age, race, religion or belief and sexual orientation as well as disability, gender reassignment and sex. This is direct discrimination against an individual because others think they possess a particular protected characteristic. It applies even if the person does not actually possess that characteristic.

Indirect Discrimination

The Act harmonises the different definitions of indirect discrimination which includes age, disability, gender reassignment, marriage and civil partnership, race, religion or belief, sex, and sexual orientation.

Under the Act it is an offence to discriminate against directly or indirectly, harass or victimise a person because they have one or more protected characteristic, or because they are associated with someone who has a protected characteristic. Indirect discrimination occurs when a policy or action appears neutral but its impact particularly disadvantages people with a protected characteristic, unless the person applying the provision can justify it as a proportionate means of achieving a legitimate aim.

Harassment

Harassment involves unwanted conduct which is related to a relevant protected characteristic and has the effect or purpose of violating an individual's dignity or creating a degrading, hostile, humiliating, intimidating, or offensive environment for the complainant. The Act also includes harassment based on perception and association. Employees can complain of behaviour that they find offensive even if it is not directed at them, and the complainant need not possess the relevant characteristics themselves.

Third Party Harassment

Covers age, disability, gender, gender reassignment, race, religion or belief, and sexual orientation. The Act makes the Board liable for harassment of their employees by people (third parties) who are not employees of the Board, such as customers or clients. The Board is only liable when harassment has occurred on at least two previous occasions, the employer is aware that it has taken place, and has not taken reasonable steps to prevent it from happening again.

Victimisation

Occurs when a person subjects an individual to detriment because the individual has brought proceedings under the Act, the individual has given evidence or information in connection with proceedings under this Act, the individual has done any other thing for the purposes of or in connection with the Act, or the individual has made an allegation (express or otherwise) that the person or any other person has contravened the Act.

A person is not protected from victimisation if they have maliciously made or supported an untrue complaint.

Renfrewshire Valuation Joint Board

Public Sector Equality Duty

PART 1

Mainstreaming the Equality Duty – Updated April 2023

The Board will, in the exercise of its functions, have due regard to the need to eliminate discrimination, harassment, victimisation, will advance equality of opportunity between persons who share a protected characteristic and persons who do not share it and will foster good relations between persons who share a protected characteristic and those who do not.

3. Embedding Equalities – Mainstreaming the Equality Duty

3.1 Top-Down Involvement

Equality of treatment is a fundamental right and the Assessor and ERO has taken steps to ensure that a culture of equality is embedded in the organisation. A top-down approach has been adopted and any issues relating to equality matters are discussed in full and thereafter information is cascaded down from the Management Team meetings via bullet points and individual team briefings.

All staff receive Equalities Training as part of the Board's commitment to keeping staff aware of any changes/issues which will affect them in their day-to-day business on behalf of the Board. This training is mandatory for all staff from the Assessor & ERO down through all staffing grades. A programme of refresher training is carried out every two years and is currently being completed by all staff.

3.2 Equal Pay

In April 2011, the Board implemented the national single status agreement for Local Authority Employees in Scotland. In accordance with this agreement all jobs have been re-evaluated to ensure that there is no gender bias. The re-evaluation was undertaken using the COSLA job evaluation model and, prior to implementation, an independent consultant was engaged to undertake an equality impact assessment of the outcomes. Following detailed analysis, the consultant confirmed that the proposed outcomes were technically robust and non-discriminatory and suitable for implementation by the Board. Every post, which is either new to the existing structure or is amended, is evaluated using the agreed, current COSLA job evaluation model.

In conjunction with re-evaluating all posts the Board introduced a revised pay structure and package of terms and conditions of employment. Again, the pay structure and package of terms and conditions were endorsed by the consultant as non-discriminatory in terms of their proposed application. An integral element of the revised pay structure and package of the terms and conditions is a range of policies which are aimed at, amongst other things, eliminating discrimination and promoting an appropriate work life balance.

With effect from 1st April 2021, the Board's lead authority, Renfrewshire Council, has revised the pay structure which will affect the Board's employees in a positive way. The effect of this new structure will reduce the number of pay grades, remove any overlaps between the pay grades and reduce the number of pay increments within each grade to a maximum of 5 by year 2025.

Having reviewed the pay structure, the terms and conditions and the equal pay related policies and procedures currently in place, the Board is satisfied that these are non-discriminatory and meet the Board's Equality Duties. However, the Board also recognises that it is important to continue to monitor these provisions and, with the support of Renfrewshire Council, will continue to update these and develop new policies as required.

3.3 Policies and Procedures

The Board has a range of policies and procedures in place, many of which are aimed at eliminating discrimination and promoting equality, some of which are listed below:

- Supporting Attendance at Work
- Acceptable Use (Information Technology)
- Complaints Handling Procedure
- Disciplinary Procedures
- Exit Questionnaires
- Flexi-Time Scheme
- Flexible Working Hours
- Flexible Retirement
- Grievance Procedures
- Health and Safety
- Job Share Scheme
- Maternity, Adoption & Paternity Leave Allowances and Related Issues
- Special Leave
- Lone Working
- Respect at Work
- Stress Policy
- Equality and Diversity at Work
- Code of Conduct
- Carers Leave
- Unacceptable Actions
- Supporting Menopause

The Board is satisfied that the above Policies and Procedures are non-discriminatory and meet the Board's Equality Duties. However, the Board also recognises that it is important to continue to monitor these provisions and, supported by Renfrewshire Council, will continue to update these, and develop new policies as required. Any new policies or amendments to existing policies will be impact assessed before implementation. Arrangements are in place to facilitate regular meetings with representatives from Renfrewshire Council to discuss these issues.

3.4 Recruitment and Selection

The Board operates a policy to ensure that recruitment and selection is undertaken within a framework which is fair, consistent, avoids discriminatory practices and provides equal access to all jobs. It includes a commitment that any disabled applicant who satisfies the minimum requirements will be invited for interview.

In conjunction with this policy, provision has been made to monitor amongst other things the racial, gender, disability, and marital status of both successful and unsuccessful applicants. This information is not available to the interview panel.

In addition, all managers within the service completed a course on Equality and Diversity in Recruitment & Selection in November 2021 and any new managers must complete the course when they take up their new position.

3.5 Service Plan

The Board has a 3-year Strategic Service Plan, of which equalities form an important part. The Plan is approved by the Board and annual updates to the Plan are reported to the Board. The Plan is therefore under review and monitoring during the 3-year period. Any changes made are relayed by Line Managers to all staff via team briefings. The Plan and the annual updates are published on the Board's website www.renfrewshire-vjb.gov.uk.

3.6 Access to the Board's Premises

The Board operates out of the ground floor of the Robertson Centre in Paisley. The building has been adapted for wheelchair accessibility and provides disabled toilet facilities.

There is good car parking associated within the curtilage of the office. Specific spaces have been reserved as disabled parking bays.

3.7 Communication with the Board

The Board's Website includes a facility to translate the content into the five most used languages in Scotland – Polish, Urdu, Arabic, Punjabi, Chinese (Mandarin). We have also added the ability to translate into Gaelic. If a stakeholder wished another language, we would add this on request.

The Board also subscribes to an interpretation and translation service which is available to all stakeholders who wish to use this service by contacting any member of the Board's staff.

The Board creates a number of publications which are available in hard copy on request. The Board also publishes information on its website www.renfrewshire-vjb.gov.uk.

3.8 Training

Funding for training for all staff is a difficult issue. Nevertheless, the Board does have a Training Team who review the opportunities for additional training.

Training is an important tool to ensure that staff are aware of the importance of Equality issues and to ensure that they behave in a way that is non-discriminatory.

As previously mentioned, the Assessor & ERO has adopted a Top-Down Strategy and has ensured that the Assessor, the Management Team and all staff have undergone Equality & Diversity Training. This training is mandatory and all "new starts" complete this training as part of their induction package.

Refresher courses in Equality & Diversity are mandatory and must be completed every two years and are currently being completed by all staff.

3.9 Appeals and Complaints to the Board

The Board has in place provisions whereby our service users may complain about the organisation and have adopted the new Scottish Public Sector Ombudsman Customer Complaint Handling Policy which was effective from 1st April 2021. The Customer Complaint Handling Policy is available to the public and published on our website.

The Policy is available to all staff via our document management system and is part of the induction material to be read by all new starts commencing employment with the Board.

3.10 Customer Satisfaction Surveys

The Board has a customer satisfaction survey which is an online form, accessible via a link contained within every email sent by RVJB staff. In addition to asking questions regarding the service the stakeholder received from the Board, it also asks if the services provided by the Assessor and ERO are inclusive, free from discrimination and if our services are easy to access. The responses to these questions have been mostly positive with a small number stating the stakeholder does not know. Each response is recorded and analysed with the results discussed at management team meetings and any actions arising are cascaded to the relevant members of staff or teams..

3.11 Scottish Assessors Association

The Assessor is a member of the Governance Committee of the Scottish Assessors' Association which has equality issues as a standing item on the Agenda of its regular meetings.

In brief, the Scottish Assessors' Association was instituted in 1886 and is a voluntary organisation where all Assessors and their senior staff are members. One of the functions of the Association is to facilitate consistency of approach in the administration of rating, council tax and electoral registration services throughout Scotland. Being a member of the Scottish Assessors' Association Governance Committee gives the Assessor, and his staff, the opportunity to share information on equality issues and agree best practices with colleagues from throughout Scotland.

3.12 Impact Assessment

The Board adopts, wherever appropriate, the policies, practices, and procedures of Renfrewshire Council. This includes, among others, policies concerning; Equality and Diversity at Work, Respect at Work, Unacceptable Actions and Carers Leave, etc.

The equality impact of the policies and procedures the Board adopts from Renfrewshire Council will be assessed by Renfrewshire Council. Any changes arising from such impact assessment will be reflected by updating the Board's policies, practices, and procedures in line with those of Renfrewshire Council.

The Board's Management Team will review the impact on equality groups of the practices and procedures followed in the exercise of its statutory functions, which do not directly follow those of Renfrewshire Council, at the regular management meetings.

Where impacts arising from these practices and procedures are considered to be of high relevance a full impact analysis will be carried out in accordance with Renfrewshire Council's guidance. In addition, in order for the Management Team to carry out a full impact analysis effectively, all members of the Management Team will complete an Equality and Human Rights Impact Assessment online training course.

3.13 Procurement

Regulation 9 of the Equality Act 2010 (Specific Duties) (Scotland) Regulations 2012, imposes a duty on public bodies when considering award criteria and conditions in relation to public procurement, to have due regard to whether the award criteria should include considerations which will help it meet its Equality Duty. Any such award criteria should be related to and proportionate to the subject matter of the proposed agreement.

Currently the Board enters very few procurement contracts directly. Contracts of any substance are procured via a list of approved contractors supplied by the Scottish Government and are subject to their procurement procedures in accordance with the Public Contracts (Scotland) Regulations 2012. Any contracts the Board does enter in to directly are generally small in terms of the service procured and Renfrewshire Council's Procurement Service would provide guidance throughout the process. Notwithstanding, the Board will have due regard to whether the award criteria should include considerations to enable us to better perform the Equality duty. By having due regard to the above, the Board can satisfy its requirements under Regulation 9 of the Equality Act 2010 (Specific Duties) (Scotland) Regulations 2012.

3.14 Exit Questionnaires

The Board has procedures for Exit Questionnaires and all staff leaving the service are invited to complete a questionnaire. Any equality related issues are highlighted and reported to the Management Team where appropriate.

3.15 Electoral Registration

Electoral Registration Officers continue to actively engage and encourage all members of the public to become registered and the underrepresented groups continue to be looked at in detail in terms of one of our Equality Outcomes, please see more information on this in Part 3 – Progress since 2021 and our Aims for 2023-25.

Renfrewshire Valuation Joint Board

Public Sector Equality Duty

PART 2

Workforce Monitoring Report for 2022/23

INTRODUCTION

The Board is committed to providing a working environment which values diversity and fosters a workplace culture which is free from unlawful discrimination, harassment, victimisation or bullying and where all employees and our stakeholders are treated with dignity and respect.

One of the key tools the Board can use to evaluate the effectiveness of our equality measures is to monitor the make-up of staff annually. By doing this, we are better able to identify any equality issues in employment and take action if required. Monitoring also enables us to understand the impact of our policies and procedures on the teams and identify any trends or patterns.

The data from the Board's workforce was gathered during the first quarter of 2023 and despite there being no requirement for staff to complete the survey, 49% of employees returned the questionnaire.

The analysis for each protected characteristic is based on the forms returned.

1. **WORKFORCE**

1.1 **Profile of Workforce by Age**

- The largest percentage of our workforce is made up by employees in the 41 to 60 age group which make up 45% of staff and the age bracket of 22-30 is 35%. 10% of employees are aged 31 to 40, 10% are aged 61-71+.
- The split of our part time work force is 25% aged 22-30, 50% between 41-50 and 5% aged 71+.

Grievance by Age

- There have been no recorded grievances.

Disciplinary Proceedings by Age

- There have been no disciplinary proceedings.

1.2

Age Range	All Staff	Full Time	Part Time
16 -17	0%	0%	0%
18 -21	0%	0%	0%
22 – 30	35%	40%	20%
31 – 40	10%	13.4%	0%
41 – 50	20%	13.4%	40%
51 – 60	25%	26.6%	20%
61 – 65	5%	6.6%	0%
66 – 70	0%	0%	0%
71+	5%	0%	20%
Do not wish to declare	0%	0%	0%

Profile of Workforce by Caring Responsibility

- 32% of the staff have caring responsibilities while 65% have none. 5% do not wish to declare if they have caring responsibilities.
- 40% of our part time workforce have a caring responsibility.

Grievance by Carer Responsibility

- There have been no recorded grievances.

Disciplinary Proceedings by Carer Responsibility

- There have been no disciplinary proceedings.

Carer Responsibility	All Staff	Full Time	Part Time
No	65%	73.3%	40%
Yes	30%	26.7%	40%
Do not wish to declare	5%	0%	20%

1.3 Profile of Workforce by Disability

- 10% of employees have stated that they have a disability. 85% do not have a disability. The remainder did not wish to declare.

Disability and Grievance

- There have been no recorded grievances.

Disciplinary Proceedings

- There have been no disciplinary proceedings.

Disability	All Staff	Full Time	Part Time
No	85%	86.7%	80%
Yes	10%	13.3%	0%
Do not wish to declare	5%	0%	20%

1.4 Profile of Workforce by Sex

- The Board's workforce is predominantly female, with 60% of employees being female and 40% male. However this is closer to parity than the national position within local authorities.
- Our Part time workforce is all female.

Grievances by Sex

- There have been no recorded grievances.

Disciplinary Proceedings by Sex

- There have been no disciplinary proceedings.

Sex	All Staff	Full Time	Part Time
Female	60%	46.7%	100%
Male	40%	53.3%	0%
Do Not Wish To Declare	0%	0%	0%

1.5 Profile of Workforce by Sexual Orientation

- 100% of the staff are heterosexual/straight.

Grievances by Sexual Orientation

- There have been no recorded grievances.

Disciplinary Proceedings by Sexual Orientation

- There have been no disciplinary proceedings.

Sexual Orientation	All Staff	Full Time	Part Time
Bisexual	0%	0%	0%
Gay or Lesbian	0%	0%	0%
Heterosexual/straight	100%	100%	100%
Other	0%	0%	0%
Do not wish to declare	0%	0%	0%

1.6 Profile of Workforce by Gender Reassignment

- 95% of staff have the same gender as the one assigned at birth and 5% of the workforce do not wish to declare.

Gender Reassignment and Grievance

- There have been no recorded grievances.

Disciplinary Proceedings by Gender Reassignment

- There have been no disciplinary proceedings.

Is Gender same as one at Birth	All Staff	Full Time	Part Time
Yes	95%	93.3%	100%
No	0%	0%	0%
Do Not Wish To Declare	5%	6.7%	0%

1.7 Profile of Workforce by Marital Status & Civil Partnership

- 30% of the Board's employees are married. 55% have never been married or registered in a same sex partnership, 10% are divorced and 5% are widowed.
- 80% of our part time workforce are married and 20% are widowed.

Marital Status, Civil Partnership and Grievance

- There have been no recorded grievances.

Disciplinary Proceedings

- There have been no disciplinary proceedings.

Marriage and Civil Partnership	All Staff	Full Time	Part Time
Divorced	10%	13.3%	0%
Formerly in same sex partnership which is now legally dissolved	0%	0%	0%
In registered same sex civil partnership	0%	0%	0%
Married	30%	13.3%	80%
Never married or registered in same sex partnership	55%	73.4%	0%
Separated but still legally married	0%	0%	0%
Separated but still legally in same sex civil partnership	0%	0%	0%
Surviving partner from same sex civil partnership	0%	0%	0%
Formerly in same-sex civil partnership civil partnership	0%	0%	0%
Widowed	5%	0%	20%
Do not wish to declare	0%	0%	0%

1.8 Profile of Workforce by Pregnancy and Maternity

- One member of staff returned from Maternity Leave within 2022/2023.

1.9 Profile of Workforce by Race

- 100% of staff are White.

Grievance by Ethnicity

- There have been no recorded grievances.

Disciplinary Proceedings by Ethnicity

- There have been no disciplinary proceedings.

Race	Collective Group	All Staff	Full Time	Part Time
White	British – all countries	100%	75%	25%

1.10 Profile of Workforce by Religion and Belief

- 40% of staff declared as Christian, 45% have no religion and 15% prefer not to declare.
- 40% of our part time workforce and 40% of our full time workforce are Christian.

Grievance by Religious Belief

- There have been no recorded grievances.

Disciplinary Proceedings by Religious Belief

- There have been no disciplinary proceedings.

Religion and Belief	All Staff	Full Time	Part Time
Buddhist	0%	0%	0%
Christian	40%	40%	40%
Hindu	0%	0%	0%
Jewish	0%	0%	0%
Muslim	0%	0%	0%
No Religion	45%	53.3%	20%
Other	0%	0%	0%
Sikh	0%	0%	0%
Do not wish to declare	15%	6.7%	40%

2. GENDER PAY REPORTING

The average hourly rates of pay for our staff as of 31st March 2023 are shown below:

Grouping	Mean Average Hourly Rate	Difference from All Male
All Female	£20.04	0%
All Male	£20.03	
Female Full Time	£19.27	3.5%
Male Full Time	£20.03	
Female Part Time	£21.66	-7.5%
Male Part Time*	-	

The median hourly rates of pay for our staff as of 31st March 2023 are shown below:

Grouping	Median Hourly Rate	Difference from All Male
All Female	£18.68	-7.5%
All Male	£17.29	
Female Full Time	£17.85	-3.25%
Male Full Time	£17.29	
Female Part Time	£21.45	-19.5%
Male Part Time*	-	

Please note part-time is any employee with a working pattern averaging fewer than 35 hours per week.

*There are no part time male workers.

The table below shows the distribution by gender across the Board's pay grades:

Grade	All	Male	Female
Grade 1	0%	0%	0%
Grade 2	0%	0%	0%
Grade 3	18%	57%	43%
Grade 4	15%	33%	67%
Grade 5	2%	0%	100%
Grade 6	12%	60%	40%
Grade 7	5%	0%	100%
Grade 8	5%	100%	0%
Grade 9	10%	25%	75%
Grade 10	22%	33%	67%
Grade 11	0%	0%	0%
Grade 12	2%	100%	0%
Grade 13	0%	0%	0%
Grade 14	5%	0%	100%
Grade 15	2%	0%	100%
Grade 16	0%	0%	0%
CO Grades	2%	100%	0%
All Grades		41%	59%

3. EQUAL PAY STATEMENT

The Board is committed to the principles of equal opportunities for all and to ensure that employees are not discriminated against irrespective of their sex, age, race, disability, sexual orientation, gender reassignment, marriage/civil partnership, pregnancy, maternity, religion or belief.

As an employer, the Board will continuously strive to treat all staff equally as individuals, free from any prejudice or other bias and will take action to eliminate any form of discrimination it encounters. However, the Board also recognises it is important to continue to monitor these provisions and, with the support of Renfrewshire Council, will continue to update these and develop new policies as required.

With regard to the Gender Pay Gap reporting it should be noted that this is an arithmetical calculation with the median hourly rate showing a pay gap. This is due to the fact that as the grades progress the gender balance is towards female. The gender pay gap figure should be treated with caution as anyone employed at the same grade is paid the same salary regardless of gender.

4. STAFF RETENTION

All members of staff on leaving the Board's employment are requested to complete an exit questionnaire. The responses in these questionnaires are considered and actioned where required. During 22/23 thirteen members of staff left and this level of staff leaving is not uncommon throughout the 14 Assessors offices within Scotland.

5. **RECRUITMENT MONITORING FOR 2022/23**

For recruitment purposes the Board utilises 'MyJobScotland' which is the national jobs portal for all of Scotland's 32 councils. Completing an equalities questionnaire is not mandatory to apply for a position within the Board, although disability information is required as the Board has a commitment that any disabled applicant who satisfies the minimum requirements will be invited for interview.

During 2022/23 the Board advertised 21 posts, due to the possibility of identifying individuals, the analysis relates to all vacancies as opposed to individually identifying returns for each post advertised.

The analysis for each protected characteristic is based on the forms returned for each post advertised.

Age Range	Percentage of Applicants
16 -17	0%
18 -21	8%
22 – 30	33%
31 – 40	25%
41 – 50	17%
51 – 60	17%
61 – 65	0%
66 – 70	0%
71+	0%
Do not wish to declare	0%

Carer Responsibility	Percentage of Applicants
No	50%
Yes	50%
Do not wish to declare	0%

Disability	Percentage of Applicants
No	92%
Yes	8%
Do not wish to declare	0%

Gender Reassignment	Percentage of Applicants
No	92%
Yes	0%
Do not wish to declare	8%

Marriage and Civil Partnership	Percentage of Applicants
Single	25%
Married/Civil Partnership	25%
Living with Partner	25%
Divorced	25%
Divorced/Separated	0%
Separated	0%
Widowed	0%
Do not wish to declare	0%

Ethnic Group	Percentage of Applicants
White	83%
Mixed or Multiple Ethnic Groups	0%
Asian, Asian Scottish or Asian British	17%
African	0%
Caribbean or Black	0%
Arab	0%
Other	0%
Do not wish to declare	0%

Religion and Belief	Percentage of Applicants
Buddhist	8%
Church of Scotland	17%
Hindu	0%
Humanist	0%
Jewish	0%
Muslim	8%
No Religion	42%
Other Christian	0%
Sikh	0%
Pagan	0%
Roman Catholic	17%
Other	0%
Do not wish to declare	8%

Sex	Percentage of Applicants
Female	83%
Male	17%
Do not wish to declare	0%

Sexual Orientation	Percentage of Applicants
Bisexual	0%
Gay or Lesbian	10%
Heterosexual/straight	90%
Other	0%
Do not wish to declare	0%

Staff Survey

Renfrewshire Valuation Joint Board is an employer that promotes equality of opportunity and where diversity is welcomed and respected. Do you agree there exists a perception of equality & opportunity?

	Percentage of Applications
Agree	100%
Disagree	0%
Prefer Not to Say	0%

Do you agree diversity is welcomed and respected?

	Percentage of Applications
Agree	100%
Disagree	0%
Prefer Not to Say	0%

Everyone who works for RVJB fully appreciates the equalities duties placed on both the Board and their own individual duty to promote equality and prevent harassment and discrimination. Do you agree that as an employee of the Board you have a duty to adhere to the Board's policy and the Equalities and Duty as part of your employment?

	Percentage of Applications
Agree	100%
Disagree	0%
Prefer Not to Say	0%

Renfrewshire Valuation Joint Board

Public Sector Equality Duty

PART 3

Equality Outcomes – Progress since 2021 and our Aims for 2023/25

INTRODUCTION

In 2021 we continued with the set three Equality Outcomes that had been identified in 2019, these reflected the size and nature of the Renfrewshire Valuation Joint Board. Our first two outcomes covered age and gender imbalance. Our third target was focused on Electoral Registration and in particular to work with underrepresented groups and those with protected characteristics.

EQUALITY OUTCOMES

Equality Outcome 1

Young People have a greater representation within our workforce

Inequality Problem

In 2021 young people were underrepresented within our workforce.

General Equality Duty

To “Advance equality of opportunity between persons who share a protected characteristic and those who don’t” and,

“Foster good relations between persons who share a relevant protected characteristic and persons who do not share it”.

Progress

Since 2021, we have increased the number of young people who have joined the Board. As of 31st March 2023, using our employee information, 31% of staff are aged 30 or younger which is a marked increase of young staff members from 2021. Within the age bracket of 51 to 60, the percentage of the workforce is now 36% which is a reduction from 2021.

We have reduced the average age of our workforce to 43, which is a significant reduction from previous years as the Board is a small organisation with only a workforce of 42.

Review

The good progress made in altering the staff age profile from 2021 is as a result of the changes to the recruitment market for surveyors resulting in the Board advertising for a number of trainee positions e.g., trainee valuer/technician. This has been attractive for young people to earn while studying for a qualification.

As a result of this progress, we believe we have achieved this Equality Outcome and have advanced our general equality duty in relation to age.

Equality Outcome 2

Gender Segregation within our Administrative Section is improved

Inequality Problem

In 2021 we have again identified within our Administrative section there is a very marked and obvious issue concerning gender segregation.

22% of our administration sections were male and at that time the administration sections totaled 46% of the total workforce, therefore, the gender segregation evident there is not insignificant.

General Equality Duty

To “Advance equality of opportunity between persons who share a protected characteristic and those who don’t” and,

“Foster good relations between persons who share a relevant protected characteristic and persons who do not share it”.

Progress

Since 2021, we have increased the number of male staff members employed in administration. As of 31st March 2023, using our employee information, 14 members of staff are employed within either our clerical or technical support sections. 36% of the staff within these sections are male which is an increase from 22% in 2021 which is a significant increase when looking at the size of the organisation, the Board only has 42 members of staff.

Review

As a result of this progress, we believe we have achieved this Equality Outcome and have advanced our general equality duty in relation to sex.

Equality Outcome 3

Increasing the representation of underrepresented groups and those with protected characteristics are empowered to actively contribute and participate in Electoral Registration.

Inequality Problem

The Electoral Register is the cornerstone to democracy and public accountability within the United Kingdom. Electoral Registration Officers actively engage and encourage all members of the public to become registered and during 2021-23 this resulted in a number of initiatives and activities undertaken by the Board, the most significant examples are listed below.

During 2020, as a result of the Scottish Elections (Franchise and Representation) Act 2020, the voting franchise in Scotland was widened. In relation to the Scottish Parliament and local government elections in Scotland, the Act gave the right to extend the electoral franchise to include all those with a legal right to live in Scotland and extending the right to vote to prisoners sentenced to 12 months or less. This extension also applies in respect of other devolved elections that rely on the local government franchise.

General Equality Duty

To “Advance equality of opportunity between persons who share a protected characteristic and those who don’t “and,

“Foster good relations between persons who share a relevant protected characteristic and persons who do not share it.”

Progress Made

Since the adoption of this Equality Outcome, the Board has;

- **Increase Public Awareness of the changes to the Election Franchise in Scotland**

The ERO continues to work with various external bodies e.g., the Scottish Refugee Council, Electoral Commission and the Scottish Prisoner Service (SPS) to raise awareness of the rights of people affected by the changes to the election franchise in Scotland.

RVJB website is signposted to alert the potential electors who are now eligible to vote to have access to the information they need to apply to register to vote. In addition, an interpretation and translation service was sourced and subscribed to, to help stakeholders wishing to engage with our staff and understand their rights with no barriers.

- **Private Rented Accommodation**

This has been identified previously as an underrepresented group and there is evidence from the Electoral Commission of under registration. To help address this we promote the inclusion into the landlords “Tenancy Packs “a postcard encouraging the tenants to register giving our contact details. We also engage with private landlords directly to encourage information to be shared with their tenants to promote registration.

- **Accessibility Groups**

The Electoral Registration Officer through the Scottish Assessors Association (SAA) is involved in increasing the accessibility of voting to all in conjunction with both the Cabinet Office and

Scottish Government. During 21-23 SAA members engaged with representatives of suffering from, e.g., visual impairment, mental health and learning disabilities to gain knowledge regarding the issues facing the participants. This work is part of a national strategy for both Scottish Government and UK Parliament to make elections more accessible to all stakeholders.

- **Target Young Voters**

We had, for a considerable number of years, engaged with our local secondary schools in our three constituent authorities delivering Registration Workshops. As a result of resource implications, we decided to deliver bespoke training to the Council's respective Community Education Officers which allowed them to deliver the relevant workshops. Despite the resource implications, the ERO is committed to encouraging young people to engage in the democratic process and as a result of this, staff have attended bespoke outreach events for this age group and where possible, will attend local secondary schools in the three constituent authorities.

We also actively engage with our three constituent authorities' Education Departments to ensure we have the relevant up to date data to allow this age group to register to vote.

Review

Covid restrictions have inhibited the engagement the Board could have had with the underrepresented groups but since restrictions have lifted, staff have engaged with partnership organisations to promote and attend outreach events for young people. More work is required to engage with other underrepresented groups and this is planned for 2023 to 2025. As a result of this, the Equality Outcome will continue to be in place until 2025.

During 2023-25

Our aim going forward is to build on what we have already achieved, and to carry out the following activities:

- Increase public awareness to maximise registration, in particular targeting the underrepresented groups.
- Continue to liaise closely with the local authority Education Departments to obtain names and addresses of young people or young attainers eligible to be added to the Electoral Register in line with data protection legislation.
- Continue to liaise closely with further education colleges and universities.
- Through the SAA, the Association of Electoral Administrator, the Electoral Management Board, and other groups advise on the likely impact on registration levels of new legislation. Adopt, where appropriate, best practice in the registration process as advised by the Electoral Commission.

New Equality Outcome

The Board is seen as an inclusive equal opportunities employer where all staff feel valued and respected.

Inequality Problem

The Board is committed to providing a working environment which values diversity and fosters a workplace culture which is free from unlawful discrimination, harassment, victimisation or bullying and where all employees and our stakeholders are treated with dignity and respect. The Board is also committed to being an inclusive organisation which supports employees, regardless of their background or circumstance, to thrive at work and allowing all staff to contribute and feel part of an organisation.

One of the key tools the Board uses to evaluate the effectiveness of our equality measures is to monitor the make-up of staff annually. To do this staff are invited to complete questionnaires with respect to their protected characteristics. An additional survey with the following three questions is also attached with the equalities questionnaire.

- Renfrewshire Valuation Joint Board is an employer that promotes equality of opportunity and where diversity is welcomed and respected. Do you agree there exists a perception of equality & opportunity?
- Do you agree diversity is welcomed and respected?
- Everyone who works for RVJB fully appreciates the equalities duties placed on both the Board and their own individual duty to promote equality and prevent harassment and discrimination. Do you agree that as an employee of the Board you have a duty to adhere to the Board's policy and the Equalities and Duty as part of your employment?

For 2023 49% of employees completed a questionnaire and the additional survey. The three questions listed above were answered positively by all staff completing the questionnaire.

In addition, questionnaires relating to equalities are issued with application packs for all posts within the Board in order for recruitment monitoring to be carried out. For the year 2022/23 only 30% of applicants completed the recruitment equalities questionnaire.

The return rate for both staff surveys is at an acceptable level, but the Board is looking for the return rate to be higher to ensure the survey is an accurate reflection of our workforce and their views and we will identify ways in which we can increase the responses submitted.

The Board will also continue to try and create an environment where staff feel confident about declaring protected characteristics, where applicable. It will also help build on the Board's existing inclusive workplace.

The Board will build on the training already provided to all staff and ensure the relevance of training. A good, structured training programme reinforces the Board's ethics, values, policies, vision and mission.

General Equality Duty

To “Advance equality of opportunity between persons who share a protected characteristic and those who don’t “and,

“Foster good relations between persons who share a relevant protected characteristic and persons who do not share it.”

Summary of Equality Outcomes for 2023-25

For the next two years the Equality Outcomes for the Board are;

Equality Outcome 1 – The Board is seen as an inclusive equal opportunities employer where all staff feel valued and respected.

Equality Outcome 2 - Increasing the representation of underrepresented groups and those with protected characteristics are empowered to actively contribute and participate in Electoral Registration.

Appendix 1

Monitoring Information Form

Monitoring Information



The elimination of discrimination, harassment, victimisation and other conduct prohibited under the Equality Act 2010 and the advance of equality of opportunity and fostering good relations are at the heart of every activity of the Valuation Joint Board. The Board is committed to equal opportunities in employment, with the aim of ensuring that everyone who works for us receives fair treatment and we positively encourage applications from suitably qualified and eligible candidates regardless of age, disability, race, sex, gender reassignment, sexual orientation, religion or belief, marriage and civil partnership and caring status.

The information you provide on this form will be used to help achieve that commitment. **The information will not be shared with other members of staff and the information will be retained confidentially and used only for equalities monitoring purposes.**

Effective monitoring is an important means of measuring our performance and progress towards our equality and diversity goals. It also allows us to fulfil our legal requirements to collate equality information, required by the public sector equality duty. The collated information will not only help the Board demonstrate compliance with the law but will also assist in concentrating efforts on achieving a truly inclusive and diverse workforce.

The information collected will help us to identify disparities in outcomes and experiences between groups, identify trends over periods of time, to investigate the reasons for these differences and to put suitable actions in place. To help us achieve this aim we ask you to complete this monitoring form. We collate equality information on age, disability, race, sex, gender reassignment, sexual orientation, religion or belief, marriage and civil partnership and caring status.

The request for this information and how it is used is within the scope of data protection legislation specifically the General Data Protection Regulations and the Data Protection Act 2018 which allows for the collation and reporting of special category data for monitoring purposes.

Where relevant the information may be used to assist us in the delivery of equal opportunity measures.

Please choose one option from each of the sections listed below and then tick or place an X in the appropriate box.

A. Your age

16 – 17	<input type="checkbox"/>
18 – 21	<input type="checkbox"/>
22 – 30	<input type="checkbox"/>
31 – 40	<input type="checkbox"/>
41 – 50	<input type="checkbox"/>
51 – 60	<input type="checkbox"/>
61 – 65	<input type="checkbox"/>
66 - 70	<input type="checkbox"/>
71 +	<input type="checkbox"/>
Do not wish to declare	<input type="checkbox"/>

B. Your disability

The Board believes that people are disabled by the barriers society places in their way and not by their own impairments. Providing this information will allow us to monitor our commitment to promoting diversity and developing a workplace environment where all staff are treated with dignity and respect.

Do you consider yourself to have a disability?

Yes	<input type="checkbox"/>
No	<input type="checkbox"/>
Do not wish to declare	<input type="checkbox"/>

C. Your ethnic group

(These are based on the Census 2022 categories)

Asian/ Scottish Asian / British Asian

Bangladeshi, Scottish Bangladeshi, British Bangladeshi	<input type="checkbox"/>
Chinese, Scottish Chinese, British Chinese	<input type="checkbox"/>
Indian, Scottish Indian, British Indian	<input type="checkbox"/>
Pakistani, Scottish Pakistani, British Pakistani	<input type="checkbox"/>
Any other Asian background (specify below if you wish)	<input type="checkbox"/>

African, Scottish African or British African

Any African background (specify below if you wish)	<input type="checkbox"/>
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Caribbean or Black

Any Caribbean or Black background (specify below if you wish)	<input type="checkbox"/>
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Mixed/ Multiple Ethnic Groups

Any mixed or multiple ethnic group (specify below if you wish)	<input type="checkbox"/>
--	--------------------------

Other Ethnic Group

Arab, Scottish Arab or British Arab	<input type="checkbox"/>
Any other Ethnic Group (specify below if you wish)	<input type="checkbox"/>

White

Scottish	<input type="checkbox"/>
Other British	<input type="checkbox"/>
Irish	<input type="checkbox"/>

Polish	<input type="checkbox"/>
Gypsy /Traveller	<input type="checkbox"/>
Roma	<input type="checkbox"/>
Showman / Showwoman	<input type="checkbox"/>
Any other White background (specify if you wish)	<input type="checkbox"/>

Do not wish to declare

Do not wish to declare	<input type="checkbox"/>
------------------------	--------------------------

D. Your sex

Male	<input type="checkbox"/>
Female	<input type="checkbox"/>
Do not wish to declare	<input type="checkbox"/>

E. Is your present gender the same as the one assigned to you at birth?

Yes	<input type="checkbox"/>
No	<input type="checkbox"/>
Prefer not to say	<input type="checkbox"/>

F. Your sexual orientation

Which of the following options best describes how you think of yourself?

Bisexual	<input type="checkbox"/>
Gay/ Lesbian	<input type="checkbox"/>
Straight / Heterosexual	<input type="checkbox"/>
Other (specify below if you wish)	<input type="checkbox"/>
Do not wish to declare	<input type="checkbox"/>

G. Your religion or belief

(These are based on the Census 2022 categories)

None	<input type="checkbox"/>
Church of Scotland	<input type="checkbox"/>
Roman Catholic	<input type="checkbox"/>
Other Christian (specify below if you wish)	<input type="checkbox"/>
Muslim (specify denomination or school below if you wish)	<input type="checkbox"/>
Hindu	<input type="checkbox"/>
Buddhist	<input type="checkbox"/>
Sikh	<input type="checkbox"/>
Jewish	<input type="checkbox"/>
Pagan	<input type="checkbox"/>
Any other religion or belief (specify if you wish)	<input type="checkbox"/>
Prefer not to say	<input type="checkbox"/>

H. What is your legal marital or same-sex civil partnership status?

(These are based on the Census 2022 categories)

Never Married and never registered in a civil partnership	<input type="checkbox"/>
Married	<input type="checkbox"/>
Separated, but still legally married	<input type="checkbox"/>
Divorced	<input type="checkbox"/>
Widowed	<input type="checkbox"/>
In a registered civil partnership	<input type="checkbox"/>
Separated, but still legally in a same-sex civil partnership	<input type="checkbox"/>

Formerly in a civil partnership which is now legally dissolved	<input type="checkbox"/>
Surviving partner from a civil partnership	<input type="checkbox"/>
Do not Wish to Declare	<input type="checkbox"/>

I. Do you perform the role of a carer?

Yes	<input type="checkbox"/>
No	<input type="checkbox"/>
Do not wish to declare	<input type="checkbox"/>

Name	
Date	

Appendix 2

Recruitment Questionnaire



EQUAL OPPORTUNITIES MONITORING FORM

CONFIDENTIAL

In order to check the effectiveness of the Board's Equality and Diversity Policy, The Board monitors a range of areas where people may experience discrimination. The Board would be pleased if you would complete the form below. The information you give will not be available to people involved in the selection process and will be used for monitoring purposes only. All information will be treated in strict confidence and no names will be shown in any statistics produced.

1. POST DETAILS

Advert Reference Number: _____ Post Title _____

Service: _____ ☐ full-time ☐ part-time

2. GENDER IDENTITY

How would you describe your gender?

☐ Female ☐ Male ☐ Prefer not to answer

Have you ever identified as a transgender person or trans person?
(for the purpose of this question, 'transgender' is defined as an individual who lives, or wants to live, full-time in the gender opposite to that which they were assigned at birth)

☐ Yes ☐ No ☐ Prefer not to answer

3. MARITAL STATUS

What is your legal marital status?

☐ Single ☐ Married/Civil Partnership ☐ Living with partner
☐ Divorced/Separated ☐ Widowed ☐ Prefer not to answer

4. AGE

What is your date of birth?

Day _____ Month _____ Year _____ ☐ Prefer not to answer

5. CARING RESPONSIBILITIES

Do you have caring responsibilities? (Please tick all that apply)

☐ Yes (children under 18) ☐ Yes (other) ☐ No
☐ Prefer not to answer

6. RELIGION OR BELIEF

What is your religion or belief?

☐ Buddhist ☐ Church of Scotland ☐ Hindu ☐ Humanist ☐ Jewish
☐ Muslim ☐ None ☐ Other Christian ☐ Sikh ☐ Pagan
☐ Roman Catholic ☐ Prefer not to answer ☐ Other religion or belief, please specify _____

7. SEXUAL ORIENTATION

What is your sexual orientation?

☐ Bisexual ☐ Gay ☐ Heterosexual/Straight ☐ Lesbian ☐ Prefer not to answer

8. NATIONAL IDENTITY

What is your national identity?

☐ Scottish ☐ English ☐ Welsh ☐ Northern Irish ☐ British ☐
☐ Prefer not to answer Other, please specify _____

9. ETHNIC GROUP

What is your ethnic group? For this question, you should choose one section from A to G to indicate your ethnic group. Choose H if you prefer to not answer this question.

A. White

- ☐ Scottish
☐ Other British
☐ Irish
☐ Gypsy/Traveller
☐ Eastern European (for example Polish)
☐ Other white ethnic group, please specify _____

B. Mixed or Multiple Ethnic Groups

- ☐ Any mixed or multiple ethnic groups, please specify _____

C. Asian, Asian Scottish or Asian British

- ☐ Pakistani, Pakistani Scottish or Pakistani British
☐ Indian, Indian Scottish or Indian British
☐ Bangladeshi, Bangladeshi Scottish or Bangladeshi British
☐ Chinese, Chinese Scottish or Chinese British
☐ Other, please specify _____

D. African

- ☐ African, African Scottish or African British
☐ Other, please specify _____

E. Caribbean or Black

- ☐ Caribbean, Caribbean Scottish or Caribbean British
☐ Black, Black Scottish or Black British
☐ Other, please specify _____

F. Arab

- ☐ Arab, Arab Scottish, Arab British
☐ Other, please specify _____

G. Other

- ☐ Other, please specify _____

H. Prefer not to answer

- ☐ Prefer not to answer

10. DISABILITY

Under the terms of the Equality Act 2010, a disability is defined as a physical or mental impairment, which has a substantial and long-term adverse effect on a person's ability to carry out normal day-to-day tasks.

Do you consider that you have a disability?

- ☐ Yes ☐ No ☐ Prefer not to answer

If yes to the above question, please state the type of impairment which applies to you. You may indicate more than one. If none of the categories apply, please mark 'Other' and specify the type of impairment.

- ☐ Learning disability (such as Down's Syndrome or dyslexia) or cognitive impairment (such as autism or head injury) ☐ Physical Impairment (such as difficulty using your arms or mobility issues which means using a wheelchair or crutches)
☐ Long standing illness or health condition (such as cancer, HIV, diabetes, chronic heart disease or epilepsy) ☐ Sensory Impairment (such as being blind/ having serious visual impairment, or being deaf/ having a serious hearing impairment)
☐ Mental health condition (such as depression or schizophrenia)
☐ Other (such as disfigurement) please specify _____ ☐ Prefer not to answer

If you have a disability and you require assistance to enable you to attend for, and participate fully in the interview process (for example ramp access, large print material, a signer), please provide details in the application form)

11. PREGNANCY/MATERNITY LEAVE

Are you currently pregnant or on maternity leave?

- ☐ Pregnant ☐ On maternity leave ☐ Neither ☐ Prefer not to answer

12. TO BE COMPLETED BY EXISTING BOARD EMPLOYEES ONLY

Are you applying for a promoted post? ☐ Yes ☐ No ☐ Prefer not to answer

13. DATA PROTECTION ACT

In terms of the Data Protection Act 2018, I consent to the information which I have provided being processed to monitor the effectiveness of the Board's Equality and Diversity Policy. I understand that this information will be held on manual or electronic records.

Signed.....

Date.....



Renfrewshire Valuation Joint Board

Report to: Renfrewshire Valuation Joint Board
Meeting on: 26th May 2023
Subject: Strategic Service Plan 2021-24 – Annual Update
Author: Assessor & Electoral Registration Officer

1.0 Introduction

The attached report is the 2023/24 annual update of our three yearly Strategic Service Plan which covers the years 2021-2024.

It is being presented to the Board for information purposes.

2.0 Recommendation

The Board notes this report.

Robert Nicol
Assessor and Electoral Registration Officer
15th May 2022

For further information please contact Robert Nicol at [07483921232](tel:07483921232)
or via e-mail at robert.nicol@renfrewshire-vjb.gov.uk

RENFREWSHIRE VALUATION JOINT BOARD



STRATEGIC SERVICE PLAN APRIL 2021 TO APRIL 2024

Annual Update – April 2023

BACKGROUND

Renfrewshire Valuation Joint Board (RVJB) is committed to a three-year Service Planning Schedule. The most recent Strategic Service Plan approved by the Joint Board covers the period 2021-2024.

As the environment in which the Board operates is constantly changing, there is a need to review the Service Plan annually. Rather than produce a fully revised Plan, however, this 'Update' includes such changes and new tasks as have occurred or been identified since approval of the main document. It should therefore be read along with the main 2021-24 Strategic Service Plan. All references and numberings contained within this document refer to the original Plan.

PART ONE – SERVICE FUNCTION

1.0 INTRODUCTION

The Assessor is responsible for the valuation of non-domestic properties (The Valuation Roll) and the valuation of domestic properties (The Valuation List) and also in their role as Electoral Registration Officer, the compilation of the Electoral Register.

The Assessor is normally required to complete a 5-yearly Revaluation of all non-domestic properties within the Valuation Roll. As a result of recommendations from the Barclay Review of Non-Domestic Rates, legislation has now been enacted by the Scottish Government to facilitate the move to 3 yearly revaluations from 1st April 2023.

1.1 VALUATION ROLL

The total rateable value as at 31st March 2023 was approximately £383m and the total number of subjects in the Valuation Rolls for the Joint Board area was 14,295.

A Revaluation took place on 1st April 2023, with the next Revaluation scheduled for 1st April 2026. This is a change to the previous Revaluation cycle which had always been at least five yearly.

1.2 VALUATION LIST

As at the 31st March 2023 there were 171,440 properties in the Council Tax Valuation Lists for the Joint Board area.

1.3 REGISTER OF ELECTORS

The Revised Register is updated by a canvass of all households. As at 11th May 2023 the number of electors was 278,573.

PART TWO - CORE OBJECTIVES

2.1 THE VALUATION ROLL

2.1.1 The maintenance of the Valuation Roll, dealing with non-domestic appeals, the delivery of the 2023 Revaluation and working with the new proposals and appeals system are the main tasks with the Valuation Roll

2.1.2 As at the 31st March 2023, we have disposed of 99.29% of the number of subjects under appeal from the 2017 Revaluation.

- 2.1.3 The Assessor continues to prepare and implement the various changes introduced by the Non-Domestic Rates (Scotland) Act 2020 and associated change Regulations.

2.2 THE VALUATION (COUNCIL TAX) LIST

- 2.2.1 The maintenance of the Valuation List and dealing with council tax proposals and appeals are the main tasks with the Council Tax list.

2.3 THE REGISTER OF ELECTORS

- 2.3.1 As at 11th May 2023 the number of electors was 278,573 over the three constituent authorities.
- 2.3.2 The Electoral Registration Officer has been preparing for the 2023 Annual Canvass
- 2.3.3 The Electoral Registration Officer has been implementing and preparing to implement the changes brought about by the Elections Act 2022.

2.4 CORPORATE GOVERNANCE

- 2.4.1 A Corporate Risk Register is maintained and reviewed every 6 months and reported to the Board on a biannual basis. The revised Corporate Risk Register was presented to the Board Meetings held on the 16th September 2022 and 24th February 2023.
- 2.4.2 With regard to RVJB's Records Management Plan (RMP), which was agreed by the Keeper of the Records of Scotland in January 2016, RVJB was invited to submit a Progress Update Review (PUR) in January 2023 in relation to the RMP. The PUR process is entirely voluntary and RVJB responded to the Keeper's Assessment Team to confirm RVJB would submit a PUR. The PUR was submitted on 16th March 2023, a response is awaited from the Keeper's Assessment Team.

2.5 EQUAL OPPORTUNITIES

- 2.5.1 RVJB monitors Equalities in line with our Public Sector Equalities Duty and the report for 2023-25, was published on our website in April 2023 in accordance with legislation.

2.6 STAFFING AND PERSONNEL MATTERS

- 2.6.1 Staff retention and recruitment has proven challenging for all VJB's in recent times with RVJB undertaking several rounds of recruitment.

2.7 FINANCE AND BUDGETING

- 2.7.1 Efficiency savings are continuously being sought through streamlining our services in conjunction with reviewing posts within RVJB's structure.

2.8 INFORMATION TECHNOLOGY

- 2.8.1 A managed changeover of the servers operating systems is taking place to ensure that the versions used remain in support.

- 2.8.2 Due to the ending of the Public Services Network this part of the Service Plan has been renamed Cyber Security and tasks within the plan updated to reflect this.

2.9 INFORMATION MANAGEMENT

- 2.9.1 In line with data protection legislation the Privacy Notices for both Joint Board staff and stakeholders were reviewed by RVJB's DPO and with regard to the Privacy Notice for stakeholders, published on our website.
- 2.9.2 Information Security Training tailored to the three functions of the Joint Board was delivered by RVJB's DPO.
- 2.9.3 To ensure continued compliance with data protection legislation, any new or amended data sharing agreements are reviewed by RVJB's Data Protection Officer prior to being signed by RVJB.

PART THREE

KEY ACTIVITIES AND OUTCOMES

Key To Business Objectives

The codes in the table below relate each Activity and Outcome contained in Part Three of the Service Plan to the relevant Business Objective(s) within RVJB's **Mission, Vision and Commitments** Statements.

Number	Business Objective
1	Compile the Valuation Roll
2	Compile the Council Tax Valuation List
3	Compile the Electoral Register
4	Maintain the Valuation Roll
5	Maintain the Council Tax Valuation List
6	Maintain the Electoral Register
All of the above are underpinned by the aim of providing these services in a high quality, effective and responsive manner.	
7	Listening and responding to Stakeholders needs
8	Valuing staff and providing them with opportunities to develop and contribute
9	Reacting innovatively to change
10	Treating all stakeholders in a fair, consistent manner and in accordance with equal opportunities requirements
11	Striving for continuous improvement in all aspects of service delivery
12	Ensuring that we are accessible and accountable to stakeholders
13	Pro-actively planning workloads and deploying resources
14	Using 'plain English'

3.1 THE VALUATION ROLL

3.1.1 Maintenance of the 2017 Valuation Roll – Now Maintenance of the 2023 Valuation Roll

3.1.2 Revaluation 2017 - Settlement of Appeals

Item	Description	Objective(s)	Ownership	Date/Recurrence
(a)	Maintain records of appeals including their status	1,4,10,13	Assistant Assessor	Continuous
(b)	Negotiate and settle appeals with ratepayers and their agents in accordance with statutory timetables and with recourse, where necessary, to the First and Second Tier Tribunals or Lands Valuation Appeal Court.	1,4,10,11,12	Divisional Assessors	Continuous
(c)	Prepare First Tier Tribunal and Upper Tier Tribunal cases including rental analysis, valuations, photographs, plans and other productions	1,4,10,11,12,14	Divisional Assessors	As required
(d)	Provide SAA with information as required to support Tribunal preparation & Hearings	1,4,10,12,14	Assessor, Assistant Assessor / Divisional Assessors	As required
(e)	Where appropriate, amend the Valuation Roll to reflect appeal settlements in accordance with procedures as above	1,4,10,11,12	Divisional Assessors /Data Manager	Continuous
(f)	Check and authorise all such amendments in accordance with RVJB procedures, making changes or referring back as appropriate.	1,4,10,11,12	Divisional Assessors /Data Manager	Weekly
(g)	Where appropriate, issue Valuation Notices to reflect appeal settlements.	1,4,10,11,12,14	Data Manager	Weekly
(h)	Compile and present Revaluation Appeal statistics to Management Team and Scottish Government.	11	Assistant Assessor & Data Manager	As required

3.1.3 Running Roll Proposals and Appeals

Item	Description	Objective(s)	Ownership	Date/Recurrence
(a)	Record proposals and appeals received arising from amendments made to the 2017 Valuation Roll.	4,10,13	Divisional Assessors Data Manager	Upto 31 st July receipt date
(b)	Implement and maintain procedures to process proposals received via SAA Web Portal	4,7,9,10,11,12,14	Divisional Assessors Data Manager	Continuous
(c)	Maintain records of proposals and appeals s including their status in relation to Proposal Determination Dates, referral to Upper Tier Tribunal etc.	4,10,13	Divisional Assessors Data Manager	Continuous
(d)	Negotiate and settle proposals and appeals with ratepayers and their agents in accordance with statutory timetables and with recourse, where necessary, to the First and Upper Tier Tribunals or Lands Valuation Appeal Court. In addition negotiate and settle any outstanding 2005 and 2010 appeals referred to the Upper Tier Tribunal	4,10,11,12	Divisional Assessors /Assistant Assessor	Continuous
(f)	Prepare Tribunal cases including rental analysis, valuations, photographs, plans and other productions	4,10,11,12	Divisional Assessors	As required
(h)	Where appropriate, amend the Valuation Roll to reflect proposal and appeal settlements in accordance with procedures as above.	4,10,11,12	All appropriate valuation staff/Data Manager	Continuous
(i)	Check and authorise all such amendments in accordance with RVJB procedures, making changes or referring back as appropriate.	4,10,11,12	Divisional Assessors /Data Manager	Weekly
(j)	Where appropriate, issue Valuation Notices to reflect proposal and appeal settlements.	4,10,11,12,14	Data Manager	Weekly
(j)	Compile and present Running Roll Appeal statistics to Management Team.	11	Assistant Assessor	Monthly

3.1.4 Revaluation 2023 (to include Telecoms as designated assessor) – As per 2021-24 Service Plan

3.1.6 Telecoms Valuations - As per 2021 – 24 Service Plan

3.1.7 Review of Tribunals System - Remove from 2021 – 24 Service Plan

3.2 THE COUNCIL TAX VALUATION LIST

3.2.1 Maintenance of the Council Tax Lists - As per 2021 – 24 Service Plan except change from Senior Surveyors to Principal Valuers

3.2.2 Amendments to Bands following Alteration and Subsequent Sale - As per 2021 – 24 Service Plan except change from Senior Surveyors to Principal Valuers

3.2.3 Proposals and Appeals

Item	Description	Objective(s)	Ownership	Date/Recurrence
(a)	Record proposals received in respect of entries in the Council Tax List , including those received via the SAA web portal and monitor their status through appeals to First Tier Tribunal or Court of Session.	5,10,11,12	Principal Valuers /Data Manager	On receipt Ongoing
(b)	Negotiate and settle proposals/appeals with council taxpayers and their agents, including defence, where appropriate, to First Tier Tribunal or Court of Session.	5,10,11,12	Principal Valuers	Ongoing
(c)	Prepare Tribunal cases including sales analysis, valuations, photographs, plans and other productions	5,10,11,12	Principal Valuers	As required
(d)	Where appropriate, amend the Valuation List to reflect appeal settlements in accordance with procedures as above.	5,10,11,12	Principal Valuers /Data Manager	Ongoing
(e)	Where appropriate, issue Banding Notices to reflect settlement of proposals and appeals.	5,10,11,12,14	Data Manager	Weekly
(f)	All of the above to be completed in accordance with the RVJB procedures	5,11	Principal Valuers /Data Manager	Continuous
(g)	Compile and present Council Tax Proposals and Appeal statistics to Management Team in accordance with Reporting Framework	11,	Assistant Assessor	Monthly

3.2.4 Council Tax Revaluation - As per 2021-24 Service Plan except change from Senior Surveyors to Principal Valuers

3.3 THE ELECTORAL REGISTER

3.3.1 Annual Register of Electors - As per 2021-24 Service Plan

3.3.2 Maintenance of Register of Electors (Rolling Registration) – As per 2021-24 Service Plan

3.3.3 Elections/Electoral Events – For each Election, individual timetables will be agreed with ROs and other interested parties. Regard will be had to directions and advice from Elections Management Board and Electoral Commission.

3.3.4 Absent Voters – Collection/Refresh of Personal Identifiers – As per 2021 - 24 Service Plan

3.3.5 Anonymous registration - As per 2021 – 24 Service Plan

3.3.6 Changes in Legislation

Item	Description	Objective(s)	Ownership	Date/Recurrence
(a)	Actively participate in SAA and AEA Committees etc to maintain awareness of likely change	7,8,9,11,13	ERO/Assistant ERO/ Senior Clerical Manager	Ongoing
(b)	Receive all relevant draft legislation and input to all relevant consultations	7,9,11,13	ERO/Assistant ERO/ Senior Clerical Manager	Ongoing
(c)	Implement changes to practices and procedures	3,6,7,9,11,13	Senior Clerical Manager	As required
(d)	Prepare for the implementation of voter ID	6,7,9,10,11,13	ERO & Senior Clerical Manager	December 2022
(e)	Prepare for the changes to absent voting and overseas electors	6,7,9,10,11,13	ERO & Senior Clerical Manager	Possibly Quarter 3/4 2023

3.3.6.1 Voter ID

Item	Description	Objective(s)	Ownership	Date/Recurrence
(a)	Issue and receive applications for Voter Authority certificates and process via ERO Portal	6,7,10,12,13	Senior Clerical Manager	Ongoing
(b)	Train Staff in the use of the ERO Portal as functionality increases	6,7,10,11,12,13	Senior Clerical Manager	Ongoing
(c)	Issue Anonymous Voter Authority Certificates	6,7,10,12,13	Senior Clerical Manager	Ongoing
(d)	Issue Temporary Voter Authority Certificates where appropriate	6,7,10,12,13	Senior Clerical Manager	Ongoing

3.3.7 Boundary Changes - As per 2021-24 Service Plan

3.3.8 ER Data Standards – As per 2021-24 Service Plan

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RENFREWSHIRE VALUATION JOINT BOARD

ASSESSOR AND ELECTORAL REGISTRATION OFFICER **SERVICE PLAN APRIL 2018 - APRIL 2021**

PART FOUR **PERFORMANCE MANAGEMENT**

The following section sets out the statutory framework governing the core duties, services and areas of activity of the Valuation Joint Board, along with the approach to performance planning, establishment of standard, target setting, performance monitoring and performance reporting related to these tasks.

1.1 THE VALUATION ROLL - As per 2021 – 24 Service Plan

1.2 THE (COUNCIL TAX) VALUATION LIST As per 2021 – 24 Service Plan

1.3 REGISTER OF ELECTORS - As per 2021 – 24 Service Plan



Renfrewshire Valuation Joint Board

Report to: Renfrewshire Valuation Joint Board
Meeting on: 26th May 2023
Subject: Domestic Abuse Policy
Author: Assistant Assessor & Electoral Registration Officer

1. Introduction

Domestic abuse has a devastating impact on individuals and their families and the Board is committed to supporting both employees and service users who are impacted by this. The Domestic Abuse Policy has been adopted by Renfrewshire Council and we have made minor amendments to ensure it is appropriate for our own use. The policy has been approved by our Management Team.

This policy demonstrates the Board's commitment to the health, safety and welfare of our employees, creating a workforce culture that is supportive and provides a safe place for employees to disclose their experience of abuse and access appropriate support if they wish, irrespective of gender, gender identity or sexuality.

It is being presented to the Board for approval.

2. Recommendations

- i. The Board approves the policy.

Lindsey Hendry
Assistant Assessor & Electoral Registration Officer
25th April 2023

For further information please contact Lindsey Hendry at 0141 487 0635 or via email at lindsey.hendry@renfrewshire-vjb.gov.uk

RENFREWSHIRE VALUATION JOINT BOARD



DOMESTIC ABUSE POLICY

Supporting employees experiencing domestic abuse

HR33

Title	Domestic Abuse Policy
Author	Lindsey Hendry, Assistant Assessor
Approved By	Management Team
Date of Approval	24 th April 2023
Reviewer	Assistant Assessor
Review Date	As Required

Review History

Review No.	Details	Release Date

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1. Introduction

- 1.1 Domestic abuse has a devastating impact on individuals and their families. Renfrewshire Valuation Joint Board along with its key partners believe that domestic abuse is unacceptable and are committed to supporting both employees and our service users who are impacted by this.
- 1.2 It is recognised that 75% of those who suffer domestic abuse, suffer at work. The mental and physical injury a person endures can impact their attendance at work and even where they make it to work, they can be less productive, however the true impact can be easily hidden.
- 1.3 People experiencing domestic abuse may feel trapped and helpless. They often do not want to admit or share their experience because they feel shame or some responsibility for the situation or that they should be able to deal with the issue on their own. There can also be fears that they will not be believed that their experiences will be trivialised or that they will cause trouble for the perpetrator.
- 1.4 This policy demonstrates RVJB's commitment to the health, safety and welfare of our employees creating a workforce culture that is supportive and provides a 'safe place' for employees to disclose their experience of abuse and access appropriate support if they wish, irrespective of gender, gender identity or sexuality. It supports RVJB's statement of intent around Domestic Abuse and covers historical, recent and ongoing abuse, recognising that some employees may have experience of more than one form of domestic abuse.
- 1.5 This policy has been developed in line with the recommendations outlined in 'Equally Safe - Scotland's Strategy for Preventing and Eradicating Violence Against Women and Girls' provided by the Scottish Government and its partners and the 'Equally Safe at Work' good practice standard and guidance.
- 1.6 This policy has been agreed and developed in partnership with the recognised Trade Unions and complies with relevant employment legislation.

2. Purpose and Aims

- 2.1 The purpose of this policy is to demonstrate RVJB's commitment to zero tolerance in relation to domestic abuse and raises awareness about the support available from the RVJB and external organisations.
- 2.2 This policy aims to:
 - Demonstrate RVJB's commitment to supporting employees who have been impacted by domestic abuse;
 - Encourage a supportive culture where employees feel confident to seek support and assistance in a confidential setting;
 - Raise awareness of the support provisions available through RVJB and its partners;
 - Provide managers and employees with advice and guidance to ensure the confidential handling of situations arising from domestic abuse;
 - Meet all legislative requirements;
 - Set out RVJB's position in relation to addressing the behaviour of employees who are perpetrators of domestic abuse.

3. Scope

- 3.1 The principles of this policy apply to all RVJB employees.
- 3.2 Managers, employees, Personnel Practitioner, the Trade Unions and our partners all have a part to play in ensuring the principles of this policy are applied effectively.

4. The Domestic Abuse (Scotland) Act 2018

- 4.1 The Domestic Abuse (Scotland) Act 2018 came into place on 1 April 2019. The new Act covers not only spouses, civil partners and cohabitants but also people in intimate personal relationships who do not live together, and as well as physical abuse, it will cover other forms of psychological abuse and coercive and controlling behaviour.

5. What constitutes abusive behaviour under the Domestic Abuse Act?

- 5.1 Under the act, domestic abuse constitutes behaviour that is violent, threatening or intimidating against a partner, child or other person which have one of the following effects on the victim:

- Making a partner dependent or subordinate, such as denying them access to money or bank cards;
- Isolating a partner from friends, family or other support, such as forcing them to cancel plans or make excuses not to attend family events;
- Controlling, regulating or monitoring a partner's day to day activities, such as accessing their bank statements or calling them excessively to find out where they are and punishing them for not answering;
- Depriving or restricting a partner's freedom of action, for example, not allowing them to have keys to the house so they cannot leave or preventing them from having a job;
- Frightening, humiliating, degrading or punishing a partner, for example insulting them on a regular basis or fabricating stories, such as false illness, to cause them alarm.

- 5.2 Other definitions and forms of abuse include:

- **Physical Abuse** includes all physical violence, such as slapping, punching, pulling your hair, scalding or burning, strangling, throwing or breaking things.
- **Emotional abuse** includes humiliation and degradation, isolation from family and friends, threats against the person and children and name calling.
- **Sexual abuse** includes rape, use of force, threats or intimidation make a person perform sexual acts or any degrading sexual treatment.
- **Financial abuse** includes not being allowed to take a job, being denied access to money which is yours or being forced to ask for money for essentials.
- **Controlling behaviour** – a range of acts designed to make a person subordinate and/or dependent by isolating them from sources of support, exploiting their resources and capacities by personal gain, depriving them of the means needed for independence, resistance and escape and regulating their everyday behaviour.
- **Coercive behaviour** – an act or a pattern of acts of assault, threats, humiliation and intimidation or other abuse that is used to harm, punish or frighten their victim.

- **Crimes in the name of ‘honour’** – “Honour based violence” is a crime or incident, which has or may have been committed to protect or defend the honour of the family and/or community.
- **“Honour Based Violence”** can be distinguished from other forms of violence, as it is often committed with some degree of approval and/or collusion from family and/or community members. Examples may include murder, unexplained death (suicide), fear of or actual forced marriage, controlling sexual activity, domestic abuse (including psychological, physical, sexual, financial or emotional abuse), child abuse, rape, kidnapping, false imprisonment, threats to kill, assault, harassment forced abortion.

6. Recognise, Respond and Support

6.1 Recognising the signs of domestic abuse

6.1.1 It is not always easy to detect when an employee is experiencing domestic abuse. Identifying that an employee is experiencing difficulties at an early stage can help them to deal with their situation and ensure that appropriate support is provided. Some signs may include:

- **Changes in personality/behaving out of character** - they may be less confident and withdrawn, have difficulty concentrating or appear anxious, distressed or tearful.
- **Changes in appearance** – repeated injuries or unexplained bruising, wearing excessive clothing or makeup.
- **Isolating themselves** – they may avoid lunch breaks or socialising outside of work or want to avoid discussing their personal life.
- **A change in timekeeping and attendance** – this could include an increase in absence, asking for time off at short notice, being frequently late for work or being reluctant to leave at the end of the working day.
- **Changes in work performance** - Receiving repeated upsetting telephone calls, e-mails or texts at work and becoming withdrawn or anxious before or after this contact. Alcohol or drug use/dependence, sleeping or eating disorders.

6.2 Responding to and supporting employees who are impacted by domestic abuse

6.2.1 RVJB is working towards creating a safe and supportive environment which encourages employees to report domestic abuse and our managers have a role in supporting employees in these circumstances.

6.2.2 Employees are encouraged to confide in their manager if they are experiencing domestic abuse. Where employees suspect a colleague is experiencing or perpetrating abuse, where they feel comfortable to do so, they should approach the employee and offer support and where the individual agrees and gives consent, they should also raise the matter in confidence with the appropriate manager.

6.2.3 Where a manager suspects that an employee is experiencing domestic abuse, they should talk to the employee in confidence about their general well-being. A manager’s role is not to deal with the abuse itself but to make it clear through the application of this policy that employees will be supported and outline the various ways that RVJB can provide support including:

- 'Safe Leave' of up to a maximum of 10 days per leave year (pro-rated). See Section 7;
- Referral to Occupational Health and Employee Counselling;
- Considering any safety implications if the employee is a lone-worker, mobile worker or works from home.
- Additional security measures, where possible, at the entrance of the employee's workplace to protect both the individual concerned and their colleagues as and where appropriate; Agreeing appropriate contact arrangements and emergency contact details;
- Seeking advice from RVJB's Personnel Practitioner.

6.2.4 **Appendix 2** highlights other local and national support that can be accessed, and managers should discuss and signpost employees where appropriate.

6.2.5 Regular contact should be maintained with the employee and support measures put in place should be reviewed to establish if they are effective or if any alternative measures are required.

6.2.6 Some employees who experience domestic abuse will feel unable to accept help. Managers should encourage but not force an employee to disclose abuse or to follow a course of action they are uncomfortable with. Employees have the right not to disclose and this must be respected. No employee should feel pressurised into sharing this information if they do not wish to do so. Any disclosure must be treated in the strictest confidence.

6.2.7 Where an employee discloses experience of domestic abuse during procedures in relation to performance or absence, this should be considered. Discussion should take place with RVJB's Personnel Practitioner and if it is felt that the issue can be resolved by addressing the support/safety needs of the employee, then the process may be suspended.

7. **Safe Leave**

7.1 Employees who experience domestic abuse can request up to 10 days paid Safe Leave per leave year (pro rated) under RVJB's Special Leave Policy to seek help and support for themselves and their families. The leave allows employees to:

- Attend medical appointments and counselling;
- Attend legal proceedings;
- Seek safe housing;
- Visit legal advisors or support agencies, for re-housing or re organising childcare, or for other relevant appointments;
- Liaise with the Police and other support organisations.

7.2 Safe leave may be taken as a block of up to 10 days or as intermittent periods of absence, based on the needs of the employee. Unpaid special leave may also be granted at a line manager's discretion.

7.3 Supporting documentation may be requested at the time of approving Safe Leave. This may be from a health care professional, the Police and/or relevant support agencies as appropriate. Any request such as this, must also take account of the sensitive nature of the request and confidentiality.

8. Employees who are perpetrators of domestic abuse

- 8.1 Where RVJB has received information sufficient to believe that an employee has perpetrated domestic abuse and the allegations are considered to fundamentally affect that employee's suitability for the post which they hold with RVJB, this will be taken seriously, and further information will be attained through an investigation where appropriate. Depending on the outcome of the investigation, RVJB's Disciplinary Procedures may be invoked.
- 8.2 Where the victim and the perpetrator are both employees of the RVJB and work in the same location or near each other, consideration may have to be given to ensure the safety and well-being of the victim. There may also be occasions where bail restrictions placed on the perpetrator, such as a restraining order, requires them to be moved to a different location. Before any such action is taken managers should discuss this with the RVJB Personnel Practitioner.

9. Learning and Development

- 9.1 Training for managers and employees is available to help raise awareness of domestic abuse and to signpost to relevant support within RVJB and from external organisations. Advice and guidance are available from the RVJB Personnel Practitioner.

10. Confidentiality

- 10.1 Information relating to disclosures and/or cases of domestic abuse should be recorded, maintained and processed confidentially and securely by RVJB Personnel Practitioner and relevant partners as appropriate and will be used only to monitor the effectiveness of this policy.
- 10.2 Information processed may include paper or electronic records and will be done so in line with the data protection legislation.

11. Equality and Human Rights Impact Assessment

- 11.1 This policy has been impact assessed in line with RVJB's obligation to comply with the Equality Act 2010 and the Public Sector Equality Duty.

12. Monitoring and review

- 12.1 This policy will be reviewed regularly and in line with any legislative and organisational changes. The recognised trade unions will be consulted on any future changes to this policy.



We are committed to supporting our employees and service users who are affected by any form of Gender Based Violence including Domestic and Sexual Abuse.

We will ensure our employees and service users are provided with access to appropriate support and guidance in the strictest confidence.

We expect our employees to treat both colleagues and service users affected with respect and understanding.

We will do everything we can to prevent the stalking and harassment of our employees whether by a colleague, family member of another within their workplace.

We will provide guidance to all managers on appropriate, safe and sensitive responses to employees who disclose they are victims of abuse.

Thank you for your co-operation.



Robert Nicol
Assessor & ERO

APPENDIX 2

Domestic Abuse Support Organisations

Organisations supporting Women, Children and Young People		
Name	Description	Contact Details
Women and Children First	Provides a range of support services to women and children who experience rape, sexual assault, physical abuse and harassment whether at home or in the wider community.	Tel: 0300 300 0345 Website: women.sw@renfrewshire.gov.uk
Women's Aid (Paisley)	Provide advice, support, information and safe accommodation for women, children and young people affected by domestic abuse in Renfrewshire.	Tel: 0800 025 7603 Website: www.renfrewshirewomensaid.co.uk
Scottish Women's Aid	Women's Aid can offer advice and support to any women experiencing domestic abuse. The national office can provide contact detail for your local Women's Aid group.	Tel: 0131 226 6606 / 0800 027 1234 Website: http://womensaid.scot
Victim Support Renfrewshire (Paisley)	Provides support and information services to victims and witnesses of a crime.	Helpline: 0800 160 1985 Tel: 0141 887 0328 Website: https://www.victimsupportsco.org.uk
Scottish Women's Right Centre	The Scottish Women's Right Centre can offer legal advice and information to women in Scotland who are affected by any aspect by any aspect of gender-based violence.	Helpline: 08088 010 789 Tel: 0141 3314183 Website: www.scottishwomenrightscentre.org.uk

APPENDIX 2

Domestic Abuse Support Organisations

Scotland's Domestic Abuse and Forced Marriage Helpline	Scotland's Domestic Abuse and Forced Marriage Helpline is available 24 hours a day and can provide confidential information and support by telephone or by email to anyone affected by domestic abuse. Information on the website is available in different languages.	Tel: 0800 027 1234 Email: helpline@sdafmh.org.uk Website: http://sdafmh.org.uk
Refuge	Specialist domestic violence services supporting women and children.	Helpline: 0808 2000 247 Website: www.refuge.org.uk
National Domestic Violence Helpline	Run in partnership with Women's Aid and Refugee, open 24 hours	Tel: 0808 2000 247
The National Centre for Domestic Violence (NCDV)	The centre provides a free, fast emergency injunction service to survivors of domestic violence. They work in close partnership with the police and support agencies to help survivors to obtain speedy protection.	Tel: 0800 970 2070/0207 186 8270 Website: www.ncdv.org.uk
AVA (Against Violence & Abuse)	Support for survivors of domestic abuse.	Helpline: 020 37525535 Website: www.avaproject.org.uk
Get Connected	Free confidential help including on issues of abuse and violence, for young people aged under 25.	Tel: 0808 808 4994 Website: www.getconnected.org.uk

APPENDIX 2

Domestic Abuse Support Organisations

Organisations supporting Asian, Black and Minority Ethnic		
Name	Description	Contact Details
Hermat Gryffe Women's Aid	Support for Asian, Black and Minority Ethnic women supporting from Domestic Abuse.	Tel: 0141 353 0859 Website: www.hematgryffe.org.uk
Shakti Women's Aid	Support for black minority ethnic (BME) women, children and young people who are experiencing, or who have experienced, domestic abuse.	Tel: 0131 475 2399 Website: www.shakiedinburgh.co.uk
Karma Nirvana	Provides support to victims and survivors of domestic abuse, force marriages and honour-based abuse.	Tel: 0800 5999 247 Website: www.karmanirvana.org.uk
Southall Black Sisters	Set up to meet the needs of Black (Asian and African-Caribbean) and minority ethnic women.	Helpline: 0208 571 0800 Website: www.southallblacksisters.org.uk
FORWARD	FORWARD is a leading African Disapora women's campaign and support organisation committed to gender equality and safeguarding the rights of African girls and women.	Tel: 020 8960 4000 Website: www.forwarduk.org.uk
Muslim Community Helpline	The Muslim Community Helpline is a national organisation for women, men, youth and children.	Tel: 0208 904 8193/6715 Website: www.muslimcommunityhelpline.org.uk

The Kiran Project	The Kiran Project meets the needs of women and children in the Asian community experiencing domestic violence and abuse.	Tel: 020 8558 1986 Website: www.kiranproject.org.uk
The Chinese Information and Advice Centre (CIAC)	CIAC provides free legal advice and support to disadvantaged Chinese people living in the UK. This includes supporting women and children who are victims, or at risk of domestic violence.	Tel: 0300 201 1868 Website: www.ciac.co.uk
Jewish Women's Aid	Support Jewish women affected by domestic violence.	Helpline: 0808 801 0500 Website: www.jwa.org.uk
JAN Trust	The JAN Trust is committed to combating poverty, discrimination, abuse and social exclusion among women who are Black, Asian, ethnic minority, refugees or asylum seekers.	Tel: 0208 889 9433 Website: http://jantrust.org
Latin American Women's Aid	A UK charity that supports Latin American and other Black and ethnic minority women and children experiencing domestic violence to start a new life and play a fuller role in the community.	Tel: 020 777 50321 Website: www.lawadv.org.uk

Organisations supporting LGBT people		
Name	Description	Contact Details
Galop	Galop provides advice and support to people who have experienced biphobia, homophobia, transphobia, sexual violence or domestic abuse.	Helpline: 0300 999 5428 Tel: 0800 999 5428 Website: www.galop.org.uk
The LGBT Domestic Abuse Project	The LGBT Domestic Abuse Project provides information for LGBT people and their friends and family about domestic abuse.	Tel: 0141 548 8121 Email: info@lgbtdomesticabuse.org.uk Website: http://www.lgbtdomesticabuse.org.uk/
Broken Rainbow UK	Broken Rainbow UK provide a national lesbian, gay, bisexual and transgender domestic abuse helpline providing confidential support to all members of LGBT communities, their family and friends.	Tel: 0300 999 5428 Email: help@brokenrainbow.org.uk Website: www.brokenrainbow.org.uk

APPENDIX 2

Domestic Abuse Support Organisations

Organisations supporting men who have or are experiencing domestic abuse		
Name	Description	Contact Details
Abused Men in Scotland (AMIS)	Abused Men in Scotland provides information and support for any man over 16 in Scotland who is, or has been, a victim of domestic abuse. It operates a confidential helpline.	<p>Helpline: 0808 800 0024</p> <p>Tel: 0131 447 7449</p> <p>Email: contact@amis.org.uk/info@amis.org.uk</p> <p>Website: www.abusedmeninscotland.org</p>
Men's Advice Line	The Men's Advice Line in a UK-wide confidential helpline for all men experiencing domestic abuse by a current or ex-partner.	<p>Helpline: 0808 801 0327</p> <p>Email: info@mensadviceline.org.uk</p> <p>Website: www.mensadviceline.org.uk</p>
White Ribbon Campaign	This campaign is the largest effort in the world of men working to end men's violence against women. It is an educational organisation, encouraging reflection and discussion that leads to personal and collective action among men.	<p>Website: www.whiteribboncampaign.co.uk</p>
Survivors UK Ltd	Survivors UK is a national helpline for men who have been victims of rape or sexual abuse.	<p>Helpline: 0845 122 1201</p> <p>Email: info@survivorsuk.org</p> <p>Website: www.survivorsuk.org</p>

APPENDIX 2

Domestic Abuse Support Organisations

Organisations to support people who are abusive and want help to stop		
Name	Description	Contact Details
Respect	Respect provides information and advice for people who are abusive towards their partners and want help to stop.	Helpline: 0845 122 1201 Email: info@respectphoneline.org.uk Website: www.respectphoneline.org.uk
Everyman Project	UK wide helpline which offers advice to anyone worried about their own violent or abusive behaviour.	Helpline: 0207 263 8884 Email: everymanproject@btopenworld.com Website: www.everymanproject.co.uk

Other Support Services		
Name	Description	Contact Details
Rape Crisis Scotland	Rape Crisis Scotland provides a national rape crisis helpline and email support for anyone affected by sexual violence, no matter when or how it happened.	Helpline: 08088 000014 Tel: 0141 331 4180 Website: www.rapecrisisscotland.org.uk
Disclosure Scheme for Domestic Abuse Scotland	The Disclosure Scheme for Domestic Abuse Scotland (also known as Clare's Law) enables the police to share relevant information about a partner's abusive past with a potential victim.	Website: www.scotland.police.uk
Samaritans Scotland	Samaritans is a unique charity dedicated to reducing feelings of isolation and disconnection that can lead to suicide.	Tel: 116 123 Website: www.samaritan.org

APPENDIX 2**Domestic Abuse Support Organisations**

Scotland Crimestoppers	Gives people the power to speak up and stop crime.	Tel: 0800 555 111 Website: www.crimestoppers-uk.org/campaigns-media/community/scotland
National Stalking Helpline	The National Stalking Helpline can provide advice on how to deal with any type of stalking behaviour. This includes advice about how to report the behaviour to the police and what you can expect if you report an incident.	Helpline: 0300 636 0300 Email: advice@stalkinghelpline.org Website: www.stalkinghelpline.org
Scared of Someone	Information website run by UK charity, Network for Surviving Stalking.	Website: www.scaredofsomeone.org



Renfrewshire Valuation Joint Board

Report to: Renfrewshire Valuation Joint Board
Meeting on: 26th May 2023
Subject: Supporting Menopause Policy
Author: Assistant Assessor & Electoral Registration Officer

1. Introduction

The Board wants to support colleagues' wellbeing at every stage of life and we recognise many colleagues will be working through the perimenopause and menopause transition and managing symptoms at work. The purpose of this policy is to provide support, to raise awareness of what menopause is and to help discuss this openly and confidently should our colleagues wish to do so.

The Supporting Menopause Policy has been adopted by Renfrewshire Council and we have made minor amendments to ensure it is appropriate for our own use. The policy has been approved by our Management Team and circulated to all staff in order for the policy to be launched in conjunction with Renfrewshire Council on the 22nd March 2023.

Managers within Renfrewshire Valuation have all undertaken the online training which includes the stages, symptoms and impact of menopause, our flexible workplace support, adjustments and paid menopause related leave.

It is being presented to the Board for approval.

2. Recommendations

- i. The Board approves the policy.

Lindsey Hendry
Assistant Assessor & Electoral Registration Officer
25th April 2023

For further information please contact Lindsey Hendry at 0141 487 0635 or via email at lindsey.hendry@renfrewshire-vjb.gov.uk

RENFREWSHIRE VALUATION JOINT BOARD



SUPPORTING MENOPAUSE AT WORK POLICY HR30

Title	Supporting Menopause at Work Policy
Author	Lindsey Hendry, Assistant Assessor
Approved By	Management Team
Date of Approval	February 2023
Reviewer	
Review Date	As required

Review History

Review No.	Details	Release Date

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1. Introduction

- 1.1 The Renfrewshire Valuation Joint Board wants to support colleagues' wellbeing at every stage of life and we recognise many female colleagues will be working through the perimenopause and menopause transition and managing symptoms at work. We know that many people feel uncomfortable talking about their perimenopause and menopause, which means that some women suffer in silence while experiencing a wide range of symptoms that affect their physical as well as mental health.
- 1.2 Whilst research shows that menopause normally takes place between 45 and 55 years of age as oestrogen levels drop, we understand the timings and symptoms are different for everyone. In the UK, the average age for a woman to reach the menopause is 51 years old. However, for some women menopause occurs earlier or later than this.
- 1.3 While this Policy uses the term 'women' to talk about people who may experience perimenopause and menopause transition, we know that it can impact trans or non-binary colleagues. We will support all colleagues experiencing perimenopause and menopause transition, so we encourage colleagues to ask for help if they need it.

2. Purpose of this Policy

- 2.1 The purpose of this Policy is to provide support to women with menopause, to raise awareness of what menopause is and to help you discuss this openly and confidently, should you wish to do so. We hope this helps to ensure that if you do experience menopause, you receive the right support at work when it's needed.

3. Scope

- 3.1 The policy applies to all RVJB colleagues. Advice and guidance on this and other support and leave provisions are available from RVJB's Personnel Practitioner, the Assistant Assessor and all relevant policies are held on RVJB's document management system.

4. Menopause Stages

- 4.1 **Perimenopause** is the phase leading up to the menopause, when a woman's hormone balance starts to change. During this time a woman may start to suffer with menopause symptoms but is still having periods. Women are said to have reached the menopause when they haven't had a period for a year. The symptoms last on average for four years, but for some can last much longer.
- 4.2 **Menopause** can be defined as the biological stage in a woman's life that occurs when she stops menstruating and reaches the end of her natural reproductive life. It is sometimes called the 'change of life' and is a natural part of the ageing process because of a change in hormone levels, more specifically oestrogen. As a result of these hormonal changes many women can experience menopause symptoms.
- 4.3 **Early menopause** happens when a woman stops menstruating before the age of 45. **Premature menopause** starts before the age of 40 and can also be referred to as a "premature ovarian insufficiency". Early or premature menopause can be due to several reasons including family history, some health conditions (for example certain autoimmune diseases), medication or treatments (such as some received for cancer), surgery (for instance removal of the ovaries) and smoking.

5. Menopause Symptoms

- 5.1 Menopause is a personal experience. This is a natural part of the ageing process and can cause a wide range of symptoms that may last for several years. You may experience some symptoms with varied duration and severity, whereas others may experience no symptoms and may not require help or support.
- 5.2 Menopause symptoms can be both physical and psychological. Below is a non-exhaustive list of some of the symptoms may affect you at work:
- Hot flushes
 - Night sweats
 - Light or heavy periods
 - Headaches
 - Low mood
 - Memory and concentration problems
 - Muscle and joint stiffness and pain
 - Difficult sleeping
 - Tiredness

6. Supports and Paid Leave

- 6.1 We are committed to supporting you if you are experiencing symptoms of perimenopause or menopause transition. We understand that not everyone experiences menopause in the same way. Like any other health condition, your symptoms, and the support you may need may differ from others.
- 6.2 If you are experiencing symptoms and need support, you should speak to your line manager if you're comfortable to do so. Your manager can then discuss any workplace supports to help you, for example:
- Providing more breaks.
 - Making sure you've got access to cold water while you're working.
 - Making sure you've got easy access to toilet facilities.
 - Making sure the temperature is comfortable, providing a fan or access to fresh air.
 - Adjusting your uniform requirements or providing more items of uniform.
 - Giving you somewhere to store extra clothes or change of clothes during the day.
 - Working from home (where practical).
 - Changing your working hours if you're experiencing disturbed sleep (where practical).
- 6.3 There may also be times that your line manager can agree up to **5 days paid** menopause leave per year. This leave would normally be used for:
- Seeking support and advice from healthcare professionals or other organisations such as a specialist nurse or GP.
 - Attending related appointments for example, in relation to skin and/or hair changes or a sexual health clinic to discuss contraception.
 - Recovering from some of the more serious side effects of menopause.
- If attending appointments, you will be asked to provide your line manager with some kind of confirmation of your appointment(s). If line managers are unsure about agreeing leave, they should take advice from RVJB's Personnel Practitioner before any agreement is made.
- 6.4 Paid leave will be pro-rated and can be taken in hours, half days or days.

7. Supporting Menopause Guidance

- 7.1 More guidance on menopause and the support available can be found in the 'Supporting Menopause Guidance'. All managers will be required to complete the appropriate e-learning training to support the fair and consistent application of this policy. Training covers:
- The symptoms of menopause.
 - Our roles and responsibilities.
 - Guidance to help you have a sensitive conversation.
 - Examples of workplace supports and support for employees.

8. Supporting Each Other

- 8.1 We're committed to taking all reasonable steps to make sure that we:
- Listen to you if you tell us about your perimenopause or menopause symptoms.
 - Keep information about your health confidential.
 - Support you if you're experiencing menopausal symptoms, by putting in place supports where needed.
 - Treating you with respect, not making judgements or assumptions about you based on your age or because you've told us that you're in menopause transition.
 - Treat any issues of bullying and harassment in relation to health issues associated with the menopause seriously.

9. Confidentiality

- 9.1 If you tell your manager or the Personnel Practitioner, they'll keep this information confidential and won't share it unless you give your consent, except if we've got serious concerns for your safety or that of others.
- 9.2 Information relating to menopause leave and confidential discussions linked to menopause will be recorded, maintained, and processed securely by the RVJB, HR & OD, and will be used only to monitor the effectiveness of this policy. All information will be processed in line with current UK data protection laws.

10. Equality and Human Rights Impact Assessment

- 10.1 This policy has been impact assessed in line with RVJB's obligation to comply with the Equality Act 2010 and the Public Sector Equality Duty.

11. Monitoring and Review

- 11.1 This policy will be reviewed regularly and in line with any legislative and organisational changes. The recognised Trade Unions will be consulted on any future changes to this policy.



Renfrewshire Valuation Joint Board

Report to: Renfrewshire Valuation Joint Board
Meeting on: 26th May 2023
Subject: Whistleblowing Policy
Author: Assistant Assessor & Electoral Registration Officer

1. Introduction

The Board is committed to conducting its business with honesty and integrity, and it expects all employees to maintain high standards in accordance with the Board's Code of Conduct for Employees.

The Whistleblowing Policy has been reviewed and adopted by Renfrewshire Council and we have made minor amendments to ensure it is appropriate for our own use, it replaces 'Expressing Concerns Out with Line Management Policy'.

The policy provides a mechanism for a concern about any wrongdoing or malpractice within the Board to be reported and investigated. The policy has been approved by our Management Team.

It is being presented to the Board for approval.

2. Recommendations

- i. The Board approves the policy.

Lindsey Hendry
Assistant Assessor & Electoral Registration Officer
25th April 2023

For further information please contact Lindsey Hendry at 0141 487 0635 or via email at lindsey.hendry@renfrewshire-vjb.gov.uk

RENFREWSHIRE VALUATION JOINT BOARD



WHISTLEBLOWING POLICY HR34

Title	Whistleblowing Policy
Author	Lindsey Hendry, Assistant Assessor
Approved By	Management Team
Date of Approval	2 nd May 2023
Reviewer	Assistant Assessor
Review Date	As required

Review History

Review No.	Details	Release Date

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1. Introduction

- 1.1 Renfrewshire Valuation Joint Board (RVJB) is committed to conducting its business with honesty and integrity, and it expects all employees to maintain high standards in accordance with RVJB's Employee Code of Conduct. Part of that is creating an open and supportive working environment where employees feel able to speak up about any suspected wrongdoing. This policy details our process for dealing with Whistleblowing.
- 1.2 This policy has been agreed and implemented following consultation with the recognised Trade Unions.

2. Purpose and Aims

- 2.1 The purpose of this policy is to provide a mechanism for employees of RVJB as detailed in section 3.1 of the policy, to report a concern which they have about serious wrongdoing or malpractice within RVJB. It draws on the rights and obligations contained within the Employment Rights Act 1996, the Public Interest Disclosure Act 1998 and the Enterprise and Regulatory Reform Act 2013.
- 2.2 The aims of this policy are:
- (a) To encourage employees and other workers within RVJB to report suspected wrongdoing as soon as possible, in the knowledge their concerns will be taken seriously and investigated as appropriate, and their confidentiality will be respected.
 - (b) To provide employees and workers with guidance as to how to raise those concerns.
 - (c) To reassure employees and other workers that they should be able to raise genuine concerns without fear of reprisals, even if they turn out to be mistaken.

3. Scope of policy

- 3.1 This policy covers all RVJB employees, workers, officers, consultants, contractors, volunteers, and casual workers.

4. What is whistleblowing?

- 4.1 Whistleblowing is the disclosure of information which relates to suspected malpractice, wrongdoing, or dangers at work. This may include:
- Criminal activity;
 - Failure to comply with any legal or professional obligation or regulatory requirements;
 - Miscarriages of justice;
 - Danger to health and safety;
 - Damage to the environment;
 - Information tending to show any matter falling within any one of the preceding paragraphs has been, is being or is likely to be deliberately concealed.
- 4.2 A "whistleblower" is a person who raises a genuine concern relating to any of the above. If you have any genuine concerns related to suspected malpractice, wrongdoing or danger affecting any of RVJB's activities (a whistleblowing concern) you should report it under this policy.

- 4.3 Whistleblowing does not cover less serious matters; such matters should be raised by an employee to their line manager. An employee's concerns about their own employment should be addressed in accordance with the relevant HR policy, for example RVJB's Grievance Procedure or Respect at Work Policy, as appropriate.
- 4.4 If an employee or other worker is uncertain whether something is within the scope of this policy they should seek advice from the Whistleblowing Officer, whose contact details are at the end of this policy.

5. Procedure for Raising a Whistleblowing Concern

- 5.1 An employee or other worker wishing to raise a matter that is covered by the categories covered in this policy should:
- (a) Contact the appropriate designated officer in RVJB. The Designated Officer is identified in Annex 1 to this policy. The concern should be raised, preferably, in writing and to avoid any doubt, should be preferably described as a "Whistleblowing Concern".
 - (b) Call the Confidential Whistleblowing Hotline.
 - (c) Completing the online form at www.renfrewshire-vjb.gov.uk, search for 'Whistleblowing Policy'.
- 5.2 Where a whistleblowing concern is made directly to a line manager, the line manager should immediately forward details of the concern to the Designated Officer.
- 5.3 Any whistleblowing concern received in accordance with paragraph 5.1 above, will be sent to the Designated Officer (set out in Annex 1 of this policy). If a whistleblowing concern is made which alleges wrongdoing by a Designated Officer, then that concern should be made directly to the Assessor. In the event the whistleblowing concern relates to the Assessor then that concern should be made directly to the Council's Monitoring Officer.
- 5.4 Once a whistleblowing concern has been submitted the Designated Officer (or nominated officer in their absence) will acknowledge receipt as soon as possible and within a maximum of 5 working days.
- 5.5 At this stage of the process, it is important that confidentiality is maintained by both parties where it is required to ensure that the matter can be dealt with in the appropriate way, avoid prejudice and protect individual rights.
- 5.6 The whistleblowing concern will then be considered, and a decision taken as to whether, and in what way, the matter should proceed.
- 5.7 Should the Designated Officer decide not to take any action you will be notified and given the reason(s) for this decision.
- 5.8 If the Designated Officer decides further action is required based on your whistleblowing concern, then you will be notified of this decision and the likely timescale.
- 5.9 Once the matter has been concluded and the appropriate action taken in response to your concern, you will be informed subject to confidentiality being maintained, as required.

- 5.10 Under the terms of this policy, you may seek a progress update from the Designated Officer regarding the status of your concern, although it must be understood that the response may have to be qualified in order to protect other interests.
- 5.11 Whilst RVJB cannot guarantee the outcome you are seeking, RVJB will try to deal with your concern fairly and in an appropriate way. By using this policy, you can help RVJB achieve this.
- 5.12 If you are not satisfied with the way your whistleblowing concern has been dealt with, you can raise this with the Assessor.

6. Raising a Whistleblowing Concern to Elected Members

- 6.1 Where an Elected Member is approached by an employee or other worker as set out in section 3 above in connection with a whistleblowing concern covered under this policy, the Elected Member should encourage that individual to raise their concern in accordance with this policy.
- 6.2 In cases where an Elected Member receives a whistleblowing concern, they shall send it directly to the Whistleblowing Officer who will then process it in line with this policy.
- 6.3 Elected Members must not investigate any whistleblowing concerns themselves.

7. Confidentiality and Anonymity

- 7.1 RVJB hopes that all employees and other workers will be able to raise whistleblowing concerns openly under this policy. However, if an employee or other worker wishes to raise their concern confidentially, RVJB will try to ensure that their identity remains anonymous. If it is necessary for anyone investigating the employee or other worker's concern to know their identity, then this will be discussed directly with them.
- 7.2 RVJB does not encourage employees or other workers to raise concerns anonymously. Proper investigation may be more difficult or impossible if RVJB cannot obtain further information. It is also more difficult to establish whether any allegations are credible. Employees or other workers who are concerned about possible consequences if their identity is revealed should raise this with the Designated Officer and appropriate measures may be taken to preserve confidentiality. An employee or other worker can seek advice from Renfrewshire Council's Whistleblowing Hotline or Protect, the independent whistleblowing charity, who offer a confidential helpline (details are set out below).

8. External disclosures

- 8.1 The aim of this policy is to provide an internal mechanism for reporting, investigating and remedying any wrongdoing in the workplace. It is expected that the internal mechanisms outlined in this policy will be used and with confidence. If, however, there is genuine cause to believe that an internal disclosure to the identified officer would not be appropriate for particular reasons, it is accepted that a disclosure to an external regulator may be protected. It will very rarely, if ever, be appropriate to alert the media and employees and other workers are strongly encouraged to report concerns through this policy and its internal mechanisms.

- 8.2 The independent whistleblowing charity, Protect, operates a confidential helpline. They also have a list of prescribed regulators for reporting certain types of concern. Their contact details are at the end of this policy.
- 8.3 Whistleblowing concerns usually relate to the conduct of RVJB's employees, but they may sometimes relate to the actions of a third party, such as a customer, supplier or service provider. In some circumstances the law will protect you if you raise the matter with the third party directly. However, RVJB encourages its employees and other workers to report such concerns internally first. An employee or other worker should contact the Whistleblowing Officer for guidance regarding this.

9. Protection and Support for Whistleblowers

- 9.1 It is understandable that whistleblowers are sometimes worried about possible repercussions. RVJB encourages openness and transparency and will support employees and other workers who raise genuine concerns under this policy, even if they turn out to be mistaken. Employees and other workers raising concerns under this policy will be protected, provided that the concern is made in the reasonable belief that it is in the public interest.
- 9.2 Employees and other workers raising a concern under this policy must not suffer any detrimental treatment as a result of raising the concern. Detrimental treatment includes dismissal, disciplinary action, harassment, victimisation or other unfavourable treatment connected with raising a concern. If you believe that you have suffered any such treatment, you should inform the Whistleblowing Officer immediately. If the matter is not remedied, you should raise it formally using RVJB's Grievance Procedures or Respect at Work Policy.
- 9.3 An employee or other worker must not threaten or retaliate in any way against another individual raising a whistleblowing concern. Any employee or other worker involved in such conduct may be subject to disciplinary action under RVJB's Disciplinary Procedures. In addition, where an employee or other worker has been subjected to a detriment by another employee, they could be personally liable for their own conduct.

10. False Reporting

- 10.1 There may be instances when a concern is submitted, based on reasonable belief by an employee or other worker that something is wrong at a particular time, which is subsequently demonstrated to be false or inaccurate. In such circumstances, employees or other workers will be informed of the discrepancy between their concern and the facts at hand. Provided that RVJB is satisfied that the employee or other worker had a reasonable belief that such a situation should be reported, no further action will be taken.
- 10.2 If an employee or other worker has deliberately raised a concern that they know to be untrue or unfounded this may lead to a disciplinary investigation and disciplinary action against the employee being taken.

11. Responsibility and Training

- 11.1 Internal Audit has overall responsibility for this policy and for reviewing the effectiveness of actions taken in response to concerns raised under this policy. The Whistleblowing Officer will maintain a register of concerns raised and the outcomes, as required. The Whistleblowing Officer (or other delegated officer) will present an annual report to the Audit, Risk and Scrutiny Board detailing the number of whistleblowing complaints received and actions taken by RVJB. This annual report will be anonymised to protect confidentiality.
- 11.2 The Designated Officer must provide information regarding any concerns received to the Whistleblowing Officer. Regular updates and information about outcomes of any investigations must be provided to the Whistleblowing Officer to allow them to maintain the register of concerns.
- 11.3 The Designated Officer must ensure that all managers and other staff who may deal with concerns or investigations under this policy receive regular and appropriate training.

12. Monitoring and Review

- 12.1 This Policy will be reviewed regularly and in line with any legislative and/or organisational changes. The recognised trade unions will be consulted on any future changes to this policy.

13. Contacts

Whistleblowing Officer	Chief Auditor (or delegated officer) whistleblowingofficer@renfrewshire.gov.uk
Monitoring Officer	Clerk to Renfrewshire Valuation Joint Board Mark.conaghan@renfrewshire.gov.uk
Renfrewshire Valuation Joint Board's external auditor	Gary Devlin, Partner Azets 0141 567 4500 Gary.devlin@azets.co.uk
Whistleblowing hotline Available Monday-Thursday from 9am to 4.45pm and Friday 9am to 3.55pm	0300 300 1314 whistleblowingofficer@renfrewshire.gov.uk
Protect (Independent whistleblowing charity)	The Green House 244-254 Cambridge Heath Road London E2 9DA Telephone: 020 3117 2520 Email: whistle@protect-advice.org.uk Website: www.protect-advice.org.uk

Annex 1

DESIGNATED OFFICER TO WHOM WHISTLEBLOWING CONCERNS MAY BE REPORTED

Lindsey Hendry – Assistant Assessor
Telephone number : 0141 487 0635
Email : lindsey.hendry@renfrewshire-vjb.gov.uk



Renfrewshire Valuation Joint Board

To: Renfrewshire Valuation Joint Board

On: 26 May 2023

Report
by
Clerk

Arrangements for Future Hybrid Meetings

1. Summary

- 1.1 At the meeting of this Joint Board held on 16 September 2022, the Joint Board decided that hybrid meetings of the Joint Board be held in the offices of (i) East Renfrewshire Council in September of each year, starting from September 2023 and (ii) Inverclyde Council in November of each year, starting November 2023. It was further decided that the Clerk finalise arrangements and look again at the Joint Board's hybrid meeting protocol to establish if it met the requirements of the Joint Board if meeting in three different venues and report back to a future meeting.
- 1.2 All three Council's do not use the same platform for hybrid meetings and have different protocols in place for hybrid meetings of their council boards in their respective Council venues.
- 1.3 The Joint Board protocol has been reviewed and the amended protocol for future Joint Board meetings is appended to this report. The proposed protocol covers arrangements for hybrid meetings in all three Council venues.
- 1.3 This report also sets out the background to Joint Board hybrid meetings.

2. Recommendations

- 2.1 That the amended protocol for future hybrid meetings of the Joint Board, as appended to this report, be approved.

3. **Background**

- 3.1 At the meeting of this Joint Board held on 19 November 2021, it was decided that future meetings of the Joint Board be hybrid meetings and that arrangements be made to hold these meetings in the Council Chamber in Renfrewshire House allowing members to either attend meetings 'in person' or join remotely using Microsoft Teams.
- 3.2 It was further decided that the Clerk, in consultation with the Convener and Depute Convener, be requested to develop a protocol for the conduct of hybrid meetings. The protocol for hybrid meetings was approved at the meeting of the Joint Board held on 25 February 2022.
- 3.3 At the meeting of this Joint Board held on 10 June 2022, members agreed the timetable of meetings for 2022 to 2027 and further agreed that the Clerk, in consultation with the Convener, investigate whether hybrid meetings could be facilitated in both East Renfrewshire Council and Inverclyde Council offices and that the Clerk submit a report to a future meeting.

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Renfrewshire Valuation Joint Board - Protocol for Hybrid Meetings

Introduction

This document is the protocol for the conduct of hybrid meetings. A hybrid meeting is one where some of the participants are together in the same meeting room with others not being physically present in the meeting room but participating remotely. The protocol is supplemental to the Joint Board's procedural standing orders, which will continue to apply to meetings except to the extent that they are inconsistent with the terms of this protocol.

Prior to the Meeting

1. The Notice calling the meeting will specify the venue for the meeting and also that the meeting will be hybrid. Elected members will in some circumstances be able to attend the meeting in person while others will be able to access the meeting remotely.
2. The Convener must be present in the meeting venue. If the Convener is unable to attend the meeting, the Depute Convener must be present in the meeting venue.
3. All members attending a meeting in the meeting venue should bring their own laptop with them to allow them to access emails. This will enable them to see any amendments circulated at the meeting. Members should ensure their laptop is fully charged before attending the meeting.
4. To prevent disruptive feedback noise, members will require to have their microphones and speakers on their laptops turned off for the duration of the meeting.
5. Members are encouraged to send any amendments they propose to make to the Committee Services officer assisting with the circulation of amendments whose email address will be communicated to the members attending the meeting. Ideally, the amendments should be passed to the Committee Services Officer in advance of the meeting.
6. The Convener has the power to determine whether any meeting of the Joint Board should be conducted remotely using the Teams platform.

During the Meeting

1. Members present in the meeting venue must activate their microphones when speaking. Failing to do so will mean that their contribution will not be picked up and those attending the meeting remotely will not be able to hear what is being said.

2. All motions and amendments intimated during the meeting should be sent by email to the Committee Services Officer although the Chair may instruct that a motion or amendment is set out in the on-line meeting chat. The Chair may also request that the proposer of any motion or amendment reads their motion or amendment out for the purpose of informing those watching remotely.
3. Hard copy motions or amendments should not be circulated in the meeting venue unless all members attending the meeting are present in the meeting venue

D. Contingency

1. Where it was intended to use the Public-I or Webex system for a meeting but for any reason it is not possible to use that system, the meeting will be adjourned until such time as the Convener may decide to enable a Teams meeting to be set up. Once reconvened, the meeting shall then proceed as a remote meeting on the Teams platform and the procedures for holding a meeting using Teams shall apply.