



Renfrewshire Valuation Joint Board

Notice of Meeting and Agenda Renfrewshire Valuation Joint Board.

Date	Time	Venue
Friday, 19 November 2021	14:00	Remotely by MS Teams ,

KENNETH GRAHAM
Clerk

Membership

Councillor Angela Convery, Councillor Annette Ireland, Councillor Charlie Gilbert and Provost Jim Fletcher (East Renfrewshire Council); Councillor Graeme Brooks, Councillor Colin Jackson, Councillor Tommy McVey and Councillor Innes Nelson (Inverclyde Council); and Councillor Tom Begg, Councillor Jacqueline Cameron, Councillor Audrey Doig, Councillor Kenny MacLaren, Councillor Mags MacLaren, Councillor John McIntyre, Councillor Jim Sharkey and Councillor Andy Steel (Renfrewshire Council).

Councillor Audrey Doig (Convener): Councillor Annette Ireland (Depute Convener)

Recording of Meeting

This meeting will be recorded for subsequent broadcast via the Council's internet site. If you have any queries regarding this please contact Committee Services on 0141 618 7111.

To find the recording please follow the link which will be attached to this agenda once the meeting has concluded.

Recording

<https://youtu.be/47W0BAPnp4U>

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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| | Minute of meeting of the Renfrewshire Valuation Joint Board held on 17 September 2021. | |
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| 10 | Date of Next Meeting | |
| | Note that the next meeting of the Joint Board will be held at 2.00 pm on 25 February 2022. | |



Renfrewshire Valuation Joint Board

Minute of Meeting Renfrewshire Valuation Joint Board.

Date	Time	Venue
Friday, 17 September 2021	14:00	Remotely by MS Teams,

Present

Councillor Angela Convery, Councillor Annette Ireland and Councillor Charlie Gilbert (all East Renfrewshire Council); Councillor Graeme Brooks, Councillor Colin Jackson and Councillor Tommy McVey (all Inverclyde Council); and Councillor Tom Begg, Councillor Jacqueline Cameron, Councillor Audrey Doig, Councillor Kenny MacLaren, Councillor Mags MacLaren, Councillor John McIntyre, Councillor Jim Sharkey and Councillor Andy Steel (all Renfrewshire Council).

Chair

Councillor Audrey Doig, Convener, presided.

In Attendance

K Crawford, Assessor & Electoral Registration Officer, L Hendry, Assistant Assessor & Electoral Registration Officer and J Murgatroyd, Assistant Assessor & Electoral Registration Officer (all Renfrewshire Valuation Joint Board); M Conaghan, Legal & Democratic Services Manager, C McCourt, Finance Business Partner, T McGowan, Senior Accountancy Assistant, E Currie and R Devine, both Senior Committee Services Officer (all Finance & Resources, Renfrewshire Council); and M Ferris, Senior Manager and A MacDonald, Senior Auditor (both Audit Scotland).

Recording of Meeting

Prior to the commencement of the meeting the Convener intimated that this meeting of the Joint Board would be recorded and that the recording would be available to watch on the Council's website.

Apologies

Provost Fletcher (East Renfrewshire Council) and Councillor Innes Nelson (Inverclyde 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 28 May 2021.

DECIDED: That the Minute be approved.

2 Minutes of Appointments Sub-committee

There were submitted the Minutes of the meetings of the Appointments Sub-committee held on 9 July and 3 August 2021.

It was noted that Councillor Colin Jackson was detailed as representing East Renfrewshire Council and that this should make reference to Inverclyde Council.

DECIDED: That, subject to the above amendment, the Minutes be approved.

Sederunt

Councillor Convery joined the meeting prior to consideration of the following item of business.

3 Membership/Appointment of Depute Convener and Appointment of Assessor & Electoral Registration Officer

The Clerk submitted a report relative to membership of the Joint Board, the appointment of a Depute Convener and the appointment of the Assessor & Electoral Registration Officer.

The report intimated that East Renfrewshire Council had advised that Provost Jim Fletcher had replaced Councillor Paul O'Kane as a member on the Joint Board. As a result of this decision, the Joint Board required to appoint a Depute Convener as the position was held by Councillor O'Kane.

The Convener invited nominations for the position of Depute Convener.

Councillor Sharkey, seconded by Councillor Jackson, moved that Provost Fletcher be appointed as Depute Convener.

Councillor Begg, seconded by Councillor McIntyre, moved that Councillor Brooks be appointed as Depute Convener.

Councillor Ireland, seconded by Councillor Mags MacLaren, moved that she be appointed as Depute Convener.

In terms of standing order 36(b), a vote was taken among all candidates with each member being entitled to vote for only one candidate.

The following members voted for Provost Fletcher: Councillors Gilbert, Jackson and Sharkey.

The following members voted for Councillor Brooks: Councillors Brooks, McVey, Begg and McIntyre.

The following members voted for Councillor Ireland: Councillors Convery, Ireland, Cameron, Audrey Doig, Kenny MacLaren, Mags MacLaren and Steel.

Provost Fletcher received 3 votes, Councillor Brooks received 4 votes and Councillor Ireland received 7 votes. Councillor Ireland was appointed as Deputy Convener of the Joint Board.

It was noted that at the Appointments Sub-committee held on 3 August 2021, Robert Nicol had been appointed as Assessor & Electoral Registration Officer.

DECIDED:

(a) That it be noted that Provost Fletcher would represent East Renfrewshire Council on the Joint Board;

(b) That Councillor Ireland be appointed as Deputy Convener of the Joint Board; and

(c) That it be noted that Robert Nicol had been appointed as Assessor & Electoral Registration Officer.

4 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 to 20 August 2021.

The report intimated that at the end of period 5, the net expenditure of the Joint Board was underspent by £783,000 compared to budget. The Joint Board was projected to underspend by £77,000 by the end of the financial year and details were provided in section 4 of the report.

It was noted that funding had been received from the Scottish Government in February 2021 for the May 2021 election and £156,000 had been carried forward to the current financial year. It was expected that this would be fully spent on employee costs by 31 March 2022.

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

DECIDED: That the report be noted.

5 Electoral Update - Canvass 2021

There was submitted a report by the Assessor & Electoral Registration Officer providing an update on electoral issues facing the Joint Board.

The report intimated that there had been no further legislation changes enacted since the last report considered in May 2021. A UK Elections Bill was out for consultation and would only affect UK Parliamentary Elections and not reserved elections in Scotland. The report detailed the changes affecting electoral registration.

The report provided updates in connection with the 2021 Canvass; future elections; the publication of registers; and ongoing projects. The appendices to the report detailed the total number of Canvass Forms issued for the period 2016 to 2021 and the number of households where it was anticipated would require a personal visit, door-to-door for the Joint Board area and by constituent authority.

DECIDED: That the report be noted.

6 **Barclay Update**

Under reference to item 7 of the Minute of the meeting of this Joint Board held on 28 May 2021, 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) Bill was now law and had been partially implemented in April 2020 with full implementation to follow at various times over the next couple of years. The report detailed the six main Barclay recommendations reflected in the Bill.

The report advised that the Scottish Assessor's Association (SSA) 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 SSA 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.

The Scottish Government had agreed to fund the extra costs to facilitate this work and funding had flowed through councils to the Joint Board as shown in the financial reports submitted to the Joint Board over the last few years. Due to recruitment issues, it was noted that not all funding had been spent in the year in which it had been allocated, resulting in an increasing reserve balance.

The report provided an update in relation to recruitment and restructure; the next Non-domestic Revaluation; COVID appeals; information gathering powers; the IT Valuation System; and the Internal Barclay Project Group/2023 revaluation.

DECIDED: That the report be noted.

7 **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 three months of the rating year and 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, for the period 1 April to 30 June 2021, 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 target of 95% within three months by achieving 99.59% and exceeding the target of 97% within six months by achieving 100%.

The report also detailed the average number of days taken to add a house in each constituent authority area between 1 April and 30 June 2021 and also the number of deletions from the Valuation (Council Tax) List between 1 April and 31 March during 2020/21 and 2021/22 by constituent authority area.

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 to 30 June 2021 by constituent authority area exceeding the target of 50% to be actioned within three months by achieving 93.65% and exceeding the target of 75% within six months by achieving 96.82%.

DECIDED: That the report be noted.

8 **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 & Electoral Registration Officer 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 until 31 December 2021.

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 30 June 2021. 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 30 June 2021.

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 unexpected results of the current pandemic had resulted in staff continuing to conduct negotiations whilst adhering to guidelines with regard to social distancing.

The report congratulated staff in getting the 2017 revaluation appeals to a level where the small numbers outstanding were dependent upon national agreements being concluded and thanked them for their commitment and professionalism in rising to this challenge and successfully delivering the service.

DECIDED: That the report be noted.

9 **Corporate Risk Register**

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.

DECIDED: That the report be noted.

10 **Trade Union Facility Time Reporting**

There was submitted a report by the Assistant Assessor & Electoral Registration Officer relative to trade union facility time reporting.

The report intimated that The Trade Union (Facility Time Publication Requirements) Regulations 2017 required public sector employers who had full time equivalent employee numbers of more than 49 to publish information relating to facility time taken by union representatives.

Although the Joint Board was not, at present, legally required to publish this information, as the number of full-time equivalent staff was below the required level, it had been considered appropriate to voluntarily publish the information in the interests of transparency.

Data had been collated under the new regulation and information relating to facility time for 2019/20 and 2020/21 was appended to the report.

DECIDED: That the report be noted.

11 **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 19 November 2021.

Valedictory

The Convener intimated that this would be Kate's last Joint Board meeting. She thanked Kate for all her assistance to her since being first elected as a Councillor and being appointed as Convener of the RVJB. On behalf of the RVJB she wished Kate best wishes for the future.

Members of the Joint Board paid tribute to Kate for her contribution to the work of the Joint Board and wished her well in her forthcoming retirement.

Kate thanked the Convener, members of the Joint Board and the staff of the Joint Board and Renfrewshire Council for their assistance to her during her period, firstly as Depute Assessor & Electoral Registration Officer and then as Assessor & Electoral Registration Officer.

RENFREWSHIRE VALUATION JOINT BOARD

To: Renfrewshire Valuation Joint Board

On: 19 November 2021

Report by: The Treasurer

Heading: Annual Audit Report on the Annual Accounts 2020/21

1. Summary

- 1.1 At the meeting of the Renfrewshire Valuation Joint Board (the Board) on 28 May 2021 a report on the unaudited accounts for the year ended 31 March was noted.
- 1.2 The Local Authority Accounts (Scotland) Regulations 2014 require the audited accounts to be approved for signature by the Board no later than 30 September each year. This year, owing to the COVID-19 pandemic, this date was extended to 30 November 2021.
- 1.3 Section 10 of these Regulations requires the Board to consider any report made by the appointed auditor before deciding whether to sign the audited accounts.
- 1.4 The findings of the appointed auditor, Audit Scotland, are presented in the Annual Audit Report, which can be found at Appendix 1. It also includes details of four adjustment made to the accounts during the course of the audit, as follows:
 - £55,000 set aside at 31 March 2021 for software development is now treated as an earmarked reserve and not a Provision; and
 - £49,150 spent on upgrading software to accommodate voter registration by prisoners and foreign nationals, which was fully funded by grant from the Scottish Government, is now treated as capital grant and capital expenditure;
 - £105,181 of software development costs capitalised as Intangible Assets in the unaudited accounts are now separately identified as Assets Under Construction in the Intangible Assets note, as the system was not live at 31 March 2021. There is no impact on the Balance Sheet;

- A new contingent liability relating to a potential future pension scheme cost (Goodwin), which came to light after the unaudited accounts were approved, has been recognised in the audited accounts.

1.5 There were other minor and presentational changes made to the annual accounts over the course of the audit.

1.6 Following approval, the audited accounts will be submitted to the Convener, Treasurer and Assessor and ERO for secure digital signature.

2 **Recommendations**

2.1 It is recommended that members:

(a) Note the findings of the 2020/21 audit as contained in the Annual Audit Report (Appendix 1); and

(b) Approve the 2020/21 Audited Annual Accounts (Appendix 2) for signature.

Renfrewshire Valuation Joint Board

2020/21 Annual Audit Report: Proposed



Prepared for Renfrewshire Valuation Joint Board and the Controller of Audit
November 2021

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Key messages

2020/21 annual report and accounts

Renfrewshire Valuation Joint Board's financial statements give a true and fair view and were properly prepared in accordance with the financial reporting framework.

The Management Commentary, the Annual Governance Statement and the audited part of the Remuneration Report were all consistent with the financial statements and properly prepared in accordance with the applicable requirements.

Financial sustainability and Annual Governance Statement

A surplus of £276,076 for the financial year 2020/21 was achieved, compared to a budgeted breakeven position. This includes funding of £156,055 to support the May 2022 elections carried forward to 2021/22.

The audited annual accounts confirm a useable reserves balance of £675,139 as at 31 March 2021. Management are intending to use reserves in the coming years but will look to maintain reserves of at least five per cent of net expenditure.

The financial planning arrangements in place have allowed management to plan for future pressures and take action where required.

Introduction

1. This report summarises the findings from our 2020/21 audit of Renfrewshire Valuation Joint Board (RVJB).
2. The scope of our audit was set out in our Annual Audit Plan presented to the 26 February 2021 meeting of the Joint Board. This report comprises the findings from:
 - an audit of RVJB annual accounts
 - our consideration of financial sustainability and the Annual Governance Statement.
3. The global coronavirus pandemic has had minimal impact on RVJB during 2020/21. Governance procedures have operated effectively throughout the year and are considered reasonable.

Adding value through the audit

4. We add value to RVJB through the audit by:
 - identifying and providing insight on significant risks, and making clear and relevant recommendations
 - sharing intelligence and good practice guides
 - providing clear conclusions on financial sustainability and disclosures in the Annual Governance Statement.
5. In so doing, we aim to help RVJB promote improved standards of governance, better management and decision making and more effective use of resources.

Responsibilities and reporting

6. RVJB has primary responsibility for ensuring the proper financial stewardship of public funds. This includes preparing annual accounts that are in accordance with proper accounting practices. RVJB is also responsible for compliance with legislation putting arrangements in place for governance, propriety and regularity that enable it to successfully deliver its objectives.
7. Our responsibilities as independent auditor appointed by the Accounts Commission are established by the Local Government in Scotland Act 1973, the [Code of Audit Practice \(2016\)](#) and supplementary guidance and International Standards on Auditing in the UK. Local government bodies have a responsibility to have arrangements in place to demonstrate Best Value in how they conduct their activities. Our audit work on RVJB's Best Value arrangements is focussed on their use of resources to secure financial sustainability.

8. As public sector auditors we give independent opinions on the annual accounts. Additionally, we conclude on the appropriateness of disclosures in the Annual Governance Statement and the appropriateness and effectiveness of the arrangements in place for securing financial sustainability. Further details of the respective responsibilities of management and the auditor can be found in the Code of Audit Practice 2016 and supplementary guidance.

9. The [Code of Audit Practice 2016](#) (the Code) includes provisions relating to the audit of small bodies. Where the application of the full wider audit scope is judged by auditors not to be appropriate to an audited body then the annual audit work can focus on the appropriateness of the disclosures in the Annual Governance Statement and the financial sustainability of the body and its services. As highlighted in our 2020/21 Annual Audit Plan, due to the volume and lack of complexity of the financial transactions, we applied the small body provisions of the Code to the 2020/21 audit.

10. This report raises matters from our audit. The weaknesses or risks identified are only those which have come to our attention during our normal audit work and may not be all that exist. Communicating these does not absolve management from its responsibility to address the issues we raise and to maintain adequate systems of control.

Auditor Independence

11. We confirm that we comply with the Financial Reporting Council's Ethical Standard. We have not undertaken any non-audit related services and therefore the 2020/21 audit fee of £7,610 as set out in our Annual Audit Plan, remains unchanged. We are not aware of any relationships that could compromise our objectivity and independence.

12. This report is addressed to both RVJB and the Controller of Audit and will be published on Audit Scotland's website www.audit-scotland.gov.uk in due course.

13. We would like to thank management and staff for their cooperation and assistance during the audit, particularly given the difficulties of auditing remotely during the COVID-19 pandemic.

Part 1. Audit of 2020/21 annual accounts

The principal means of accounting for the stewardship of resources and performance

Main judgements

RVJB's financial statements give a true and fair view and were properly prepared in accordance with the financial reporting framework.

The Management Commentary, the Annual Governance Statement, and the audited part of the Remuneration Report were all consistent with the financial statements and properly prepared in accordance with the applicable requirements.

Our audit opinions on the annual accounts are unmodified

14. The annual accounts for the year ended 31 March 2021 were approved by the Joint Board on 19 November 2021. As reported in the independent auditor's report:

- the financial statements give a true and fair view and were properly prepared in accordance with the financial reporting framework
- the Management Commentary, the Annual Governance Statement and the audited part of the Remuneration Report were all consistent with the financial statements and properly prepared in accordance with the applicable requirements
- we have nothing to report in respect of those matters which we are required by the Accounts Commission to report by exception.

The annual accounts were signed off in line with the agreed timetable

15. The unaudited annual accounts were received in line with our revised agreed audit timetable on 15 June 2021. There has been limited impact of Covid-19 on the audit process. The physical limitations on access to records and systems did not impact on or delay the audit and RVJB staff were supported in homeworking during the period of the outbreak.

16. The unaudited annual accounts provided for audit were complete and of a good standard and finance staff provided good support to the audit team which helped ensure the final accounts audit process ran smoothly.

Overall materiality is £42,000

17. Our initial assessment of materiality was carried out during the planning phase of the audit. This was reviewed on receipt of the unaudited annual accounts and it was concluded no changes were required to our planned levels. Materiality is summarised in [Exhibit 1](#).

Exhibit 1 Materiality values

Materiality level	Amount
Overall materiality	£42,000
Performance materiality	£31,000
Reporting threshold	£2,000

Source: Annual Audit Plan 2020/21

Appendix 1 identifies the main risks of material misstatement and our audit work to address these

18. [Appendix 1](#) provides our assessment of risks of material misstatement in the annual accounts. These risks influence our overall audit strategy, the allocation of staff resources to the audit and inform where the efforts of the team are directed. It also identifies the work we undertook to address these risks and our conclusions from this work.

We have four significant findings to report on the accounts

19. International Standard on Auditing (UK) 260 requires us to communicate significant findings from the audit to those charged with governance, including our view about the qualitative aspects of the body's accounting practices, covering accounting policies, accounting estimates and financial statements disclosures. We have identified the following issues per Exhibit 2.

Exhibit 1 Significant findings from the audit of the financial statements

Issue	Resolution
1. Software Provision A £55,000 provision relating to the ongoing development of the Board's core system was reflected in the unaudited accounts. Upon review, it	This was corrected within the audited annual accounts. The provision was removed as no contractual commitment existed at 31

Issue	Resolution
was concluded that this did not meet the definition of a provision per IAS 37.	March 21. An earmarking of funds was recognised.
2. Intangible Asset Additions <p>The unaudited accounts reflected an Intangible Asset addition of £105,181 in year. As this software is still under development and not in use, this should be reflected as an asset under construction. This has no impact on the financial position and is a change to a disclosure note only.</p>	<p>This was corrected within the audited annual accounts.</p> <p>An intangible asset under construction has been reflected within Note 5 of the financial statements.</p>
3. Software Enhancement <p>Income from the Scottish Government was received in year for expenditure in relation to the RVJB's electoral registration software of £49,150. This was expensed through the CIES, however as this was enhancement expenditure to existing software it should have been capitalised.</p>	<p>This was corrected within the audited annual accounts.</p> <p>Expenditure has been capitalised and income treated as a capital grant.</p>
4. Goodwin <p>The Chief Secretary to the Treasury has made a 'Written Ministerial Statement' (WMS) in respect of survivor benefits payable from the Teachers' Pension Scheme in England. Following an employment tribunal, survivor benefits payable to male survivors of females in opposite sex marriages will be equal to those payable to other categories of survivor. This has implications for the Local Government Pension Scheme. The legislation / regulations underpinning the various public service pension schemes have not yet been amended.</p>	<p>This was corrected within the audited annual accounts.</p> <p>A contingent liability has been included in relation to Goodwin as set out in paragraphs 24-30 of CIPFA Bulletin 05.</p>

Source: Audit Scotland

20. Our audit also identified one non-significant adjustment to the annual accounts. A prepayment of £5,029 was recorded twice within the financial statements in error. The financial statements were amended and this reduced the outturn position, usable reserves and debtor balances within the accounts by £5,029.

21. We have reviewed the nature and causes of these misstatements and have concluded that they arose from issues that have been isolated and identified in their entirety and do not indicate further systemic error.

22. Adjustments made in the audited accounts increased the Surplus on the Provision of Services and Comprehensive Income and Expenditure Statement by £99,121.

23. It is our responsibility to request that all misstatements, other than those below the reporting threshold, are corrected, although the final decision on making the correction lies with those charged with governance considering advice from senior officers and materiality. Management have adjusted all identified misstatements above our reporting threshold; there are no unadjusted errors to report.

Part 2. Financial sustainability and Annual Governance Statement

Financial sustainability looks forward to the medium and longer term to consider whether the body is planning effectively to continue to deliver its services

Main judgements

A surplus of £276,076 for the financial year 2020/21 was achieved, compared to a budgeted breakeven position. This includes funding of £156,055 to support the May 2022 elections carried forward to 2021/22.

The audited annual accounts for 2020/21 confirm a useable reserves balance of £675,139 as at 31 March 2021.

Financial performance in 2020/21

24. The Joint Board approved the 2020/21 budget in February 2020. Total budgeted expenditure was £2.786 million and total budgeted income was £2.776 million, with a planned drawdown of £10,000 of reserves to achieve a break-even position.

25. Actual outturn in 2020/21 was total expenditure of £2.647 million and total income of £2.923 million resulting in a surplus of £0.276 million. The main factors regarding variances are set out in the Management Commentary in the annual accounts.

Short term financial planning

26. The largest source of income for RVJB is requisitions from members of the Joint Board. Other sources of income include income from sales, fees, and charges.

27. The Joint Board approved the 2021/22 budget in February 2021. Total budgeted expenditure was £2.881 million and total budgeted income was £2.801 million, with a planned drawdown of £80,000 of reserves to achieve a break-even position. Income also included £0.455 million of Barclay requisition that is passed on to RVJB from the member councils.

Medium to long term financial planning

28. We reviewed the financial planning systems and assessed how effective they are in identifying and addressing risks to financial sustainability across the medium and long term.

29. As part of the budget setting process, revenue estimates are prepared for a three-year period. This allows management and members to identify pressures and take early actions to mitigate against these pressures.

30. The audited annual accounts for 2020/21 confirm a useable reserve balance of £675,139. Use of reserves is anticipated until 2022/23 to achieve financial balance and maintain sustainable requisition increases. However, a prudent use of reserves is planned, and these will be maintained at a minimum of five per cent of net expenditure to provide flexibility for unforeseen circumstances.

31. From the work carried out, we have concluded that RVJB has adequate financial planning arrangements in place. Cost pressures are expected to arise in the medium term. However, the financial planning arrangements in place have allowed management to plan for these pressures and ensure necessary actions are taken when required.

Annual Governance Statement

32. Our review of the Annual Governance Statement assessed the assurances which are provided to the Joint Board and management regarding the adequacy and effectiveness of the system of internal control which operated in the financial year. The statement also summarises internal audit findings with the Chief Internal Auditor's assurance statement concluding that a 'reasonable level of assurance' can be placed upon the adequacy and effectiveness of Renfrewshire Valuation Joint Board's internal control, risk management and governance arrangements.

33. We concluded that the information in the Annual Governance Statement is consistent with the financial statements and complies with the guidance issued by the Scottish Ministers.

Appointment of Assessor and Electoral Registration Officer

34. The current Assessor and Electoral Registration Officer retired from Renfrewshire Valuation Joint Board with effect from 17 October 2021. Following a meeting of the Appointment Sub-committee held on 3 August 2021, a new Assessor and Electoral Registration Officer was appointed and will be responsible for signing the 2020/21 Annual Accounts.

Appendix 1. Significant audit risks

The table below sets out the audit risks we identified during our planning of the audit and how we addressed each risk in arriving at our conclusion.

Risks of material misstatement in the financial statements

Audit risk	Assurance procedure	Results and conclusions
<p>1. Risk of material misstatement due to fraud caused by the management override of controls</p> <p>International Auditing Standards require that audits are planned to consider the risk of material misstatement in the financial statements caused by fraud, which is presumed to be a significant risk in any audit. This includes the risk of fraud due to the management override of controls.</p>	<p>Detailed testing of journal entries.</p> <p>Reviewed accounting estimates.</p> <p>Focused testing of accruals and prepayments.</p> <p>Evaluated significant transactions that are outside the normal course of business.</p>	<p>No unusual or inappropriate transactions were identified as part of our detailed journal testing.</p> <p>A review of accounting estimates did not show any evidence of bias.</p> <p>Focused testing of accruals and prepayments did not identify any balances that were incorrectly held on the Balance Sheet.</p> <p>Focused testing on a sample of transactions outside the normal course of business did not show any evidence of management override of controls.</p> <p>Conclusion: no evidence of management override of controls.</p>
<p>2. Risk of material misstatement caused by accounting for pensions</p> <p>RVJB recognised a net liability of £1.733 million relating to its share of Strathclyde Pension Fund at 31 March 2020. There is a significant degree of subjectivity in the measurement and valuation</p>	<p>Assessed the pension fund actuary and information they provide in accordance with ISA 500.</p> <p>Reviewed the estimates used, and assumptions made in calculating the pension fund liability.</p> <p>Assessed the completeness and accuracy of information submitted to Strathclyde</p>	<p>A review of the actuary and the assumptions made in calculating the estimated pension liability was performed and no issues were identified. The approach and assumptions used by the actuary were considered reasonable and in line with expectation.</p>

Audit risk	Assurance procedure	Results and conclusions
<p>of the pension fund liability. The valuation is based on specialist assumptions and estimates, and changes can result in material changes to the valuation.</p> <p>Additionally, the triennial valuation exercise that took place during 2020/21 will impact on the 2020/21 annual accounts. This exercise was more detailed than the annual valuations and set employer contributions rates for the next three years.</p>	Pension Fund to support the triennial valuation exercise.	Conclusion: the estimates and judgements made in the calculation of the net pension liability were reasonable.

Risks identified from the auditor's wider responsibility under the Code of Audit Practice

Audit risk	Assurance procedure	Results and conclusions
<p>3. Financial sustainability</p> <p>The 2020/21 Revenue Estimates highlight increasing costs in the medium-term, putting pressures on available resources. Covid-19 has also impacted on resources. No specific funding has been announced for RVJB to manage the additional pressures and these are currently being met through core budgets and reserves.</p> <p>Recent legislative changes have impacted on the work of RVJB and resulted in new duties they are required to fulfil and tighter timelines. RVJB have experienced challenges with retaining and recruiting professional qualified staff to assist in the delivery of these requirements. Recruitment is due to commence in early 2021 but this issue will need</p>	<p>Reviewed budget monitoring reports and future Revenue Estimates and discussed with management RVJB's medium-term financial position.</p> <p>Concluded on financial position and financial sustainability within the Annual Audit Report.</p>	<p>A review of budget monitoring reports and the financial statements highlight reserves have increased in year. It is anticipated that reserves will be used each year to 2022/23 to achieve financial balance. However, a prudent use of reserves is planned, and management will look to maintain reserves at a minimum of five per cent of net expenditure.</p> <p>Conclusion: RVJB continues to operate in a challenging financial climate, with pressures in delivering existing services with the current levels of resources. Management continues to review options and resources for the delivery of future services.</p>

Audit risk	Assurance procedure	Results and conclusions
<p>to be closely monitored going forward.</p> <p>As outlined in risk 2, the triennial valuation exercise took place for the pension fund and set employer contribution rates for the next three years. The changes in contribution rates will impact on resources and result in unavoidable cost increases.</p> <p>Due to the pressures above, it is likely savings will be required over the medium-term to achieve a breakeven position and maintain reserves at an appropriate level.</p>		

Source: Audit Scotland AAP 2020/21

Renfrewshire Valuation Joint Board

2020/21 Annual Audit Report: Proposed: Proposed

Audit Scotland's published material is available for download on the website in a number of formats. For information on our accessibility principles, please visit:

www.audit-scotland.gov.uk/accessibility



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Renfrewshire Valuation Joint Board

19 November 2021

Audit of 2020/21 annual accounts

Independent auditor's report

1. Our audit work on the 2020/21 annual accounts is now substantially complete. Subject to receipt of a revised set of annual accounts for final review, we anticipate being able to issue unqualified audit opinions in the independent auditor's report by 22 November 2021 (the proposed report is attached at [Appendix A](#)).

Annual audit report

2. Under International Standards on Auditing in the UK, we report specific matters arising from the audit of the financial statements to those charged with governance of a body in sufficient time to enable appropriate action. We present for the Joint Board's consideration our draft Annual Audit Report on the 2020/21 audit. The section headed "Significant findings from the audit in accordance with ISA 260" sets out the issues identified in respect of the annual accounts.
3. The report also sets out conclusions from our consideration of the four audit dimensions that frame the wider scope of public audit as set out in the Code of Audit Practice. As outlined in our Annual Audit Plan, due to the nature and size of Renfrewshire Valuation Joint Board, we have assessed the extent of wider dimensions work and concluded that a reduced scope, as outlined in paragraph 53 of the Code of Audit Practice, can be applied.
4. This report will be issued in final form after the annual accounts have been certified.

Unadjusted misstatements

5. We also report to those charged with governance all unadjusted misstatements which we have identified during our audit, other than those of a trivial nature and request that these misstatements be corrected. We have no unadjusted misstatements to be corrected.

Fraud, subsequent events and compliance with laws and regulations

6. In presenting this report to the Joint Board, we seek confirmation from those charged with governance of any instances of any actual, suspected or alleged fraud; any subsequent events that have occurred since the date of the financial statements; or material non-compliance with laws and regulations affecting the entity that should be brought to our attention.

Representations from Section 95 Officer

7. As part of the completion of our audit, we are seeking written representations from the Treasurer, as the Section 95 Officer, on aspects of the annual accounts, including the judgements and estimates made.
8. A draft letter of representation is attached at [Appendix B](#). This should be signed and returned to us by the Treasurer with the signed annual accounts prior to the independent auditor's report being certified.

APPENDIX A: Proposed Independent Auditor's Report

Independent auditor's report to the members of Renfrewshire Valuation Joint Board and the Accounts Commission

Report on the audit of the financial statements

Opinion on financial statements

I certify that I have audited the financial statements in the annual accounts of Renfrewshire Valuation Joint Board for the year ended 31 March 2021 under Part VII of the Local Government (Scotland) Act 1973. The financial statements comprise the Comprehensive Income and Expenditure Statement, the Movement in Reserves Statement, the Balance Sheet and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and International Financial Reporting Standards (IFRSs) as adopted by the European Union, and as interpreted and adapted by the Code of Practice on Local Authority Accounting in the United Kingdom 2020/21 (the 2020/21 Code).

In my opinion the accompanying financial statements:

- give a true and fair view in accordance with applicable law and the 2020/21 Code of the state of affairs of Renfrewshire Valuation Joint Board as at 31 March 2021 and of its income and expenditure for the year then ended;
- have been properly prepared in accordance with IFRSs as adopted by the European Union, as interpreted and adapted by the 2020/21 Code; and
- have been prepared in accordance with the requirements of the Local Government (Scotland) Act 1973, The Local Authority Accounts (Scotland) Regulations 2014, and the Local Government in Scotland Act 2003.

Basis for opinion

I conducted my audit in accordance with applicable law and International Standards on Auditing (UK) (ISAs (UK)), as required by the [Code of Audit Practice](#) approved by the Accounts Commission for Scotland. My responsibilities under those standards are further described in the auditor's responsibilities for the audit of the financial statements section of my report. I was appointed under arrangements approved by the Accounts Commission on 10 April 2017. The period of total uninterrupted appointment is five years. I am independent of Renfrewshire Valuation Joint Board in accordance with the ethical requirements that are relevant to my audit of the financial statements in the UK including the Financial Reporting Council's Ethical Standard, and I have fulfilled my other ethical responsibilities in accordance with these requirements. Non-audit services prohibited by the Ethical Standard were not provided to Renfrewshire Valuation Joint Board. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Conclusions relating to going concern basis of accounting

I have concluded that the use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work I have performed, I have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on Renfrewshire Valuation Joint Board's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from when the financial statements are authorised for issue.

Risks of material misstatement

I report in a separate Annual Audit Report, available from the [Audit Scotland website](#), the most significant assessed risks of material misstatement that I identified and my conclusions thereon.

Responsibilities of the Treasurer and the Joint Board for the financial statements

As explained more fully in the Statement of Responsibilities, the Treasurer is responsible for the preparation of financial statements that give a true and fair view in accordance with the financial

reporting framework, and for such internal control as the Treasurer determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Treasurer is responsible for assessing Renfrewshire Valuation Joint Board's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless deemed inappropriate.

The Joint Board is responsible for overseeing the financial reporting process.

Auditor's responsibilities for the audit of the financial statements

My objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. I design procedures in line with my responsibilities outlined above to detect material misstatements in respect of irregularities, including fraud. Procedures include:

- obtaining an understanding of the applicable legal and regulatory framework and how Renfrewshire Valuation Joint Board is complying with that framework;
- identifying which laws and regulations are significant in the context of Renfrewshire Valuation Joint Board;
- assessing the susceptibility of the financial statements to material misstatement, including how fraud might occur; and
- considering whether the audit team collectively has the appropriate competence and capabilities to identify or recognise non-compliance with laws and regulations.

The extent to which my procedures are capable of detecting irregularities, including fraud, is affected by the inherent difficulty in detecting irregularities, the effectiveness of Renfrewshire Valuation Joint Board's controls, and the nature, timing and extent of the audit procedures performed.

Irregularities that result from fraud are inherently more difficult to detect than irregularities that result from error as fraud may involve collusion, intentional omissions, misrepresentations, or the override of internal control. The capability of the audit to detect fraud and other irregularities depends on factors such as the skilfulness of the perpetrator, the frequency and extent of manipulation, the degree of collusion involved, the relative size of individual amounts manipulated, and the seniority of those individuals involved.

A further description of the auditor's responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website www.frc.org.uk/auditorsresponsibilities. This description forms part of my auditor's report.

Report on other requirements

Opinion prescribed by the Accounts Commission on the audited part of the Remuneration Report

I have audited the part of the Remuneration Report described as audited. In my opinion, the audited part of the Remuneration Report has been properly prepared in accordance with The Local Authority Accounts (Scotland) Regulations 2014.

Statutory other information

The Treasurer is responsible for the statutory other information in the annual accounts. The statutory other information comprises the Management Commentary, Annual Governance Statement, Statements of Responsibilities and the unaudited part of the Remuneration Report.

My responsibility is to read all the statutory other information and, in doing so, consider whether the statutory other information is materially inconsistent with the financial statements or my knowledge obtained in the audit or otherwise appears to be materially misstated. If I identify such material inconsistencies or apparent material misstatements, I am required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work I have performed, I conclude that there is a material misstatement of this statutory other information, I am required to report that fact. I have nothing to report in this regard.

My opinion on the financial statements does not cover the statutory other information and I do not express any form of assurance conclusion thereon except on the Management Commentary and Annual Governance Statement to the extent explicitly stated in the following opinions prescribed by the Accounts Commission.

Opinions prescribed by the Accounts Commission on Management Commentary and Annual Governance Statement

In my opinion, based on the work undertaken in the course of the audit:

- the information given in the Management Commentary for the financial year for which the financial statements are prepared is consistent with the financial statements and that report has been prepared in accordance with statutory guidance issued under the Local Government in Scotland Act 2003; and
- the information given in the Annual Governance Statement for the financial year for which the financial statements are prepared is consistent with the financial statements and that report has been prepared in accordance with the Delivering Good Governance in Local Government: Framework (2016).

Matters on which I am required to report by exception

I am required by the Accounts Commission to report to you if, in my opinion:

- adequate accounting records have not been kept; or
- the financial statements and the audited part of the Remuneration Report are not in agreement with the accounting records; or
- I have not received all the information and explanations I require for my audit, or
- there has been a failure to achieve a prescribed financial objective.

I have nothing to report in respect of these matters.

Conclusions on wider scope responsibilities

In addition to my responsibilities for the annual accounts, my conclusions on the wider scope responsibilities specified in the Code of Audit Practice are set out in my Annual Audit Report.

Use of my report

This report is made solely to the parties to whom it is addressed in accordance with Part VII of the Local Government (Scotland) Act 1973 and for no other purpose. In accordance with paragraph 120 of the Code of Audit Practice, I do not undertake to have responsibilities to members or officers, in their individual capacities, or to third parties.

Mark Ferris
Senior Audit Manager
Audit Scotland
4th Floor
8 Nelson Mandela Place
Glasgow
G2 1BT

APPENDIX B: Letter of Representation

My Ref: AR/CB
Contact: Alan Russell
Telephone Number: 0141-618-7364
E Mail: alan.russell@renfrewshire.gov.uk
Date: 19 November 2021



Mark Ferris, Senior Audit Manager
Audit Scotland
4th Floor
8 Nelson Mandela Place
Glasgow
G2 1BT

Dear Mark

Renfrewshire Valuation Joint Board Annual Accounts 2020/21

1. This representation letter is provided about your audit of the annual accounts of Renfrewshire Valuation Joint Board for the year ended 31 March 2021 for the purpose of expressing an opinion as to whether the financial statements give a true and fair view in accordance with the financial reporting framework, and for expressing other opinions on the Remuneration Report, Management Commentary and Annual Governance Statement.
2. I confirm to the best of my knowledge and belief and having made appropriate enquiries of the Assessor and Electoral Registration Officer, the following representations given to you in connection with your audit of Renfrewshire Valuation Joint Board's annual accounts for the year ended 31 March 2021.

General

3. Renfrewshire Valuation Joint Board and I have fulfilled our statutory responsibilities for the preparation of the 2020/21 annual accounts. All the accounting records, documentation and other matters which I am aware are relevant to the preparation of the annual accounts have been made available to you for the purposes of your audit. All transactions undertaken by Renfrewshire Valuation Joint Board have been recorded in the accounting records and are properly reflected in the financial statements.
4. I am not aware of any uncorrected misstatements.

Financial Reporting Framework

5. The annual accounts have been prepared in accordance with the Code of Practice on Local Authority Accounting in the United Kingdom 2019/20 (2019/20 accounting code), and in accordance with the requirements of the Local Government (Scotland) Act 1973, the Local Government in Scotland Act 2003 and the Local Authority Accounts (Scotland) Regulations 2014.



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6. In accordance with the 2014 regulations, I have ensured that the financial statements give a true and fair view of the financial position of Renfrewshire Valuation Joint Board at 31 March 2021 and the transactions for 2020/21.

Accounting Policies & Estimates

7. All significant accounting policies applied are as shown in the notes to the financial statements. The accounting policies are determined by the 2020/21 accounting code where applicable. Where the code does not specifically apply, I have used judgement in developing and applying an accounting policy that results in information that is relevant and reliable. All accounting policies applied are appropriate to Renfrewshire Valuation Joint Board's circumstances and have been consistently applied.
8. The significant assumptions used in making accounting estimates are reasonable and properly reflected in the financial statements. Judgements used in making estimates have been based on the latest available, reliable information. Estimates have been revised where there are changes in the circumstances on which the original estimate was based or as a result of new information or experience.

Going Concern Basis of Accounting

9. I have assessed Renfrewshire Valuation Joint Board's ability to continue to use the going concern basis of accounting and have concluded that it is appropriate. I am not aware of any material uncertainties that may cast significant doubt on Renfrewshire Valuation Joint Board's ability to continue as a going concern.

Assets

10. All assets at 31 March 2021 of which I am aware have been recognised in the annual accounts.
11. I carried out an assessment at 31 March 2021 as to whether there is any indication that an asset may be impaired and have recognised any impairment losses identified.
12. There are no plans or intentions that are likely to affect the carrying value or classification of the assets recognised within the financial statements.
13. Owned assets are free from any lien, encumbrance or charge except as disclosed in the financial statements.

Liabilities

14. All liabilities at 31 March 2021 of which I am aware have been recognised in the annual accounts.
15. The accrual recognised in the financial statements for holiday untaken by 31 March 2021 has been estimated on a reasonable basis.
16. The pension assumptions made by the actuary in the IAS 19 report for Renfrewshire Valuation Joint Board have been considered and I confirm that they are consistent with management's own view.
17. There are no plans or intentions that are likely to affect the carrying value or classification of the liabilities recognised in the financial statements.



Contingent liabilities

18. There are no significant contingent liabilities, other than those disclosed in Note 15 to the financial statements, arising either under formal agreement or through formal undertakings requiring disclosure in the accounts. All known contingent liabilities have been fully and properly disclosed, including any outstanding legal claims which have not been provided under the Code of Practice on Local Authority Accounting in the United Kingdom 2020/21 and IAS 37.

Fraud

19. I have provided you with all information in relation to:
- my assessment of the risk that the financial statements may be materially misstated because of fraud
 - any allegations of fraud or suspected fraud affecting the financial statements
 - fraud or suspected fraud that I am aware of involving management, employees who have a significant role in internal control, or others that could have a material effect on the financial statements.

Laws and Regulations

20. I have disclosed to you all known instances of non-compliance or suspected non-compliance with laws and regulations whose effects should be considered when preparing financial statements.

Related Party Transactions

21. All material transactions with related parties have been appropriately accounted for and disclosed in the financial statements in accordance with the 2020/21 accounting code. I have made available to you the identity of all Renfrewshire Valuation Joint Board's related parties and all the related party relationships and transactions of which I am aware.

Remuneration Report

22. The Remuneration Report has been prepared in accordance with the Local Authority Accounts (Scotland) Amendment Regulations 2014, and all required information of which I am aware has been provided to you.

Management commentary

23. I confirm that the Management Commentary has been prepared in accordance with the statutory guidance and the information is consistent with the financial statements.

Corporate Governance

24. I confirm that Renfrewshire Valuation Joint Board has undertaken a review of the system of internal control during 2020/21 to establish the extent to which it complies with proper practices set out in the Delivering Good Governance in Local Government: Framework 2016. I have disclosed to you all deficiencies in internal control identified from this review or of which I am otherwise aware.



25. I confirm that the Annual Governance Statement has been prepared in accordance with the Delivering Good Governance in Local Government: Framework 2016 and the information is consistent with the financial statements. There have been no changes in the corporate governance arrangements or issues identified, since 31 March 2021, which require to be reflected.

Events Subsequent to the Date of the Balance Sheet

26. All events subsequent to 31 March 2021 for which the 2020/21 accounting code requires adjustment or disclosure have been adjusted or disclosed.

This Letter was considered at the meeting of the Renfrewshire Valuation Joint Board held on 19 November 2021.

Yours sincerely

Alan Russell
Treasurer



Finance & Resources
Director: Alan Russell CPFA
Renfrewshire House, Cotton Street, Paisley PA1 1TT
www.renfrewshire.gov.uk





Renfrewshire Valuation Joint Board

Annual Accounts
2020/21

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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 2020/21 and to help readers understand its financial position at 31 March 2021. In addition, it outlines the main risks and uncertainties facing the Renfrewshire Valuation Joint Board (the Board) for the financial year 2020/21 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.

For the year 2020/21, these members were:

East Renfrewshire Council	Inverclyde Council	Renfrewshire Council	
P O'Kane (Vice-Convener)	G Brooks	A Doig (Convener)	M MacLaren
A Convery	C Jackson	T Begg	J McIntyre
C Gilbert	T McVey	J Cameron	J Sharkey
A Ireland	I Nelson	K MacLaren	A Steel

Our Aims

The Board was presented with an update to its current Strategic Service Plan on 28 May 2021. 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

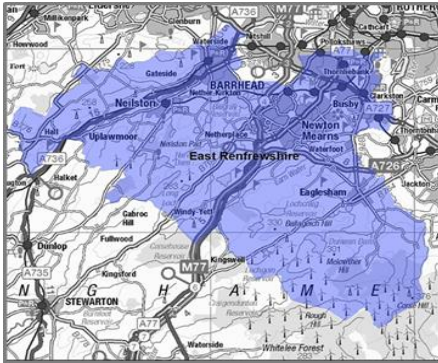
Compile the
Council Tax
Valuation List

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



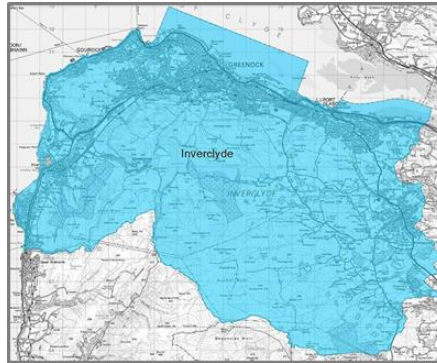
Council Tax	2020/21	2019/20
Properties	39,738	39,248
Proposals / Appeals received	77	83
Proposals / Appeals settled	86	44

Revaluation Roll	2020/21	2019/20
Properties	1,815	1,815
Appeals settled	41	134

Running Roll	2020/21	2019/20
Properties	1,815	1,815
Appeals received	282	306
Appeals settled	7	49

	2020	2019
Population**	95,530	95,530
Population over 16	76,055	76,055
Registered Electors	74,156	71,671

Inverclyde



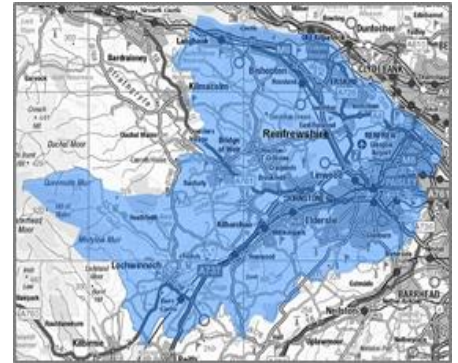
Council Tax	2020/21	2019/20
Properties	39,233	39,078
Proposals / Appeals received	41	49
Proposals / Appeals settled	60	30

Revaluation Roll	2020/21	2019/20
Properties	2,430	2,430
Appeals settled	51	183

Running Roll	2020/21	2019/20
Properties	2,438	2,430
Appeals received	916	684
Appeals settled	11	145

	2020	2019
Population**	77,800	77,800
Population over 16	65,197	65,197
Registered Electors	61,039	59,835

Renfrewshire



Council Tax	2020/21	2019/20
Properties	89,149	88,466
Proposals / Appeals received	115	118
Proposals / Appeals settled	158	64

Revaluation Roll	2020/21	2019/20
Properties	9,905	9,905
Appeals settled	160	526

Running Roll	2020/21	2019/20
Properties	10,012	9,905
Appeals received	2,037	1,888
Appeals settled	48	252

	2020	2019
Population**	179,100	179,100
Population over 16	148,833	148,833
Registered Electors	147,704	134,723

** Population numbers are sourced from Office of National Statistics; there has been no update since the mid-2019 stats were issued <https://www.ons.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 28 May 2021. Performance information is also updated at every meeting of the Board.

Review of the Year

The COVID-19 pandemic affected the organisation during 2020/21, with the office ordered to close on 23 March 2020 following government guidance. At this time the organisation had minimum capacity to accommodate a working from home scenario. It fell to the Assessor & Electoral Registration Officer (ERO), the Management team and the IT Department of RVJB to facilitate home working. This was achieved and the team was fully remote working by 24 April 2020. This achievement came at a cost of around £50k.

During 2020/21, the Assessor & ERO continued the service review that had commenced in late 2017. The five key objectives of this review were that it should:

- Contribute to delivering potential savings target in the operational models and delivery;
- Deliver a fit for purpose and future proofed organisational structure;
- Ensure maximised benefits from implementation of a Document Management System (DMS) and an Electoral Management System (EMS);
- Reduce the administrative burden on the Board by redefining processes, making efficiency savings and increasing capacity to deliver services; and
- Source a replacement for Progress, the current core IT system.

Alongside these five key objectives, the Assessor & ERO has had to ensure the Board's readiness to deliver on the changes to Non-Domestic rating stemming from the Barclay Report and the subsequent introduction of the Non-Domestic Rates (Scotland) Act 2020. As previously reported, the Scottish Government has agreed funding to assist Assessors to meet these new challenges, as noted in the Financial Performance section below and in Note 11: Related parties.

Although the Scottish Government provided funding to meet these new objectives from the Barclay report and the Non-Domestic Rates (Scotland) Act 2020, they

have recently advised that they wish to claw back any 2020/21 underspend. The impact of this will be to reduce the amount going into reserves by £148k, which affects future spending plans. An updated budget will therefore be presented to the Board for approval.

The past year has seen staff leaving and retiring and there have been significant difficulties in attracting qualified staff to replace these core vacancies. There is also concern over being able to retain staff and stop the loss of expertise and experience at a time when working practices require ever-faster solutions and delivery of service. To address these ongoing recruitment and retention issues, the Assessor & ERO completed the service review and a number of vacancies are now filled. The staffing structure has also been addressed to ensure suitable remuneration was being offered to secure and retain staff.

The Document Management System (DMS) delivered savings by facilitating the scanning of all Council Tax files, which numbered approximately 165,000. The second phase of this project is to scan the remaining 14,000 Non-Domestic Subjects paper files and therefore ensure the organisation has a fully digital filing system.

The Electoral Management System (EMS) has delivered both last year's new style canvass and the Scottish Parliamentary Election on 6 May 2021. This system has reduced the administrative burden on staff and has allowed clerical staffing numbers to naturally reduce through retirement.

The replacement of 'Progress', the core IT system, continues jointly with the three other Assessors' offices involved in this new system and is set to deliver savings through economies of scale as a result. It has also allowed the expertise from all four Assessors' offices to be accessed and used in the design of this new core system.

During 2020/21, the following policies were either refreshed or introduced:

- Strategic Service Plan – Annual Review
- Information Handling Policy

Since the unaudited accounts were approved in May 2021, the Assessor & ERO, Kate Crawford, retired. The new Assessor & ERO is Robert Nicol, who took up the post on 18 October 2021.

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 2021. 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 2021 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 £226k for the financial year 2020/21.

A significant reason for the underspend is within Employee Costs of (£325k) owing to unfilled vacancies throughout the year and savings were experienced within Transport Costs (£18k), due to less staff travel during the COVID-19 pandemic.

Following an overdue rent review of Robertson House, there was an increase to the annual lease, resulting in a £24k overspend within Property Costs.

Supplies and Services experienced overspends related to the COVID-19 pandemic, including £29k for ICT maintenance and additional legal costs of £21k, resulting from court proceedings that took place in November 2020 relating to a referral instigated for a 2010 Fixed Line Telecoms Case.

Funding of £274k was received from the Scottish Government for the May 2022 election, of which £156k will be transferred to reserves and carried forward to address costs incurred in 2021/22.

Capital costs of £154k were incurred, mostly relating to the replacement to RVJB's Core Progress system. Also included here is an enhancement to the Electoral Management System to accommodate new voting rights for foreign nationals and prisoners. This spend (£49k) was fully funded by the Scottish Government, with the income being treated as a Capital Grant in 2020/21.

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 22.

	Budget £	Actual £	Variance £
Employee Costs	2,050,754	1,726,020	324,734
Property Costs	165,115	189,228	(24,113)
Supplies and Services	432,201	522,434	(90,233)
Support Costs	96,880	95,781	1,099
Transfer Payments	21,620	6,678	14,942
Transport Costs	19,500	1,859	17,641
Capital Charges	0	105,181	(105,181)
Total Expenditure	2,786,070	2,647,181	138,889
Requisition Income	(2,749,570)	(2,601,373)	(148,197)
Other Income	(26,500)	(321,884)	285,384
Total Income	(2,776,070)	(2,923,257)	137,187
(Surplus)/Deficit for Year	10,000	(276,076)	276,076
Transfer to / (from) Reserves	(10,000)	55,000	(55,000)
Net (Surplus)/Deficit after reserves transfers	0	(221,076)	221,076

The Balance Sheet at 31 March 2021

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 2021 to that of the prior year, an overall reduction in net worth of the organisation of £258k can be seen. This is primarily due to the increase 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 27. The appointed actuaries have confirmed a net liability position of £2,349k (£1,733k 2019/20), an increase in liabilities of £616k in their assessment of the position of the pension fund, which is attributable to many factors, such as the experience of market yields over the course of the past year.

The net deficit 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 30; however, this has not been reflected in the pension liability reported in the Balance Sheet.

Reserves at 31 March 2021

The Board had an opening Revenue Reserve at 1 April 2020 of £399k. During the year the Board returned a surplus of £276k, taking the closing Revenue Reserve position to £675k. Of this balance, £55k has been earmarked for software development and £156k for the May 2022 election, leaving an uncommitted balance of £464k.

In February 2021, the Board agreed to a prudent use of reserves over the next few years, in order, to maintain sustainable requisition increases. This has been reviewed in light of the Barclay claw-back and the updated position was reported to the Board on 28 May 2021.

Wider Engagement

During 2020/21, the Assessor, via the Scottish Assessors Association, made contributions to the aforementioned Non-Domestic Rates (Scotland) Act 2020 and, as ERO, contributed to the Scottish Elections (Franchise and Representation) Act 2020 and the Scottish Elections (Reform) Bill.

The Assessor & ERO continues to be a member of the Electoral Management Board for Scotland and represents Scottish EROs on Accessibility of Elections groups for both the Westminster and Scottish Parliaments. This ensures that the Board is able to access information on changes to legislation that may impact on both the Assessor and ERO functions.

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 26 February 2021 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. 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 12 corporate risks are now identified on the Corporate Risk Register. A separate risk relating to COVID-19 was identified and added to the 11 risks reported last year. Of these, eight are identified as High, or Very High risks and are summarised in the table that follows.

It should be noted that the Assessor & ERO and management team have fully assessed these risks and have identified control measures in order to address them going forward.

Full details on the risks identified, along with steps being taken to mitigate these were presented in the Corporate Risk Register Report of 26 February 2021, which can be found by following the Board report link shown at the end of this report.

The first risk noted below is twofold in terms of the restrictions placed on working practices due to the COVID-19 lockdown announced on 23 March 2020 and the number of running roll appeals lodged as a result of the pandemic in both 2020 and again in 2021.

The Board received 3,552 appeals against Non-Domestic values as a result of the COVID-19 pandemic in 2020, with the disposal date for the majority of these appeals being one year from receipt, i.e. 31 March 2021. However, the Scottish Government changed legislation and extended the disposal date for these appeals to December 2021. For 2021 there has been a similar number of appeals: 2,376 for this financial year. These appeals (assuming no change to existing legislation) will need to be disposed of by March 2022.

The implementation of the remaining recommendations from the Barclay review will be in force by April 2023. At present, a significant recommendation that relates to the appeals process is still being drafted into legislation and is expected to be finalised by April 2022. This change is very significant and will involve both staff training and IT development on the new core system. This will be incorporated into its development once the new legislation and appeals processes have been finalised.

The next Non-Domestic property revaluation has also been announced to take effect from 1 April 2023, with the Tone Date (that is the date to which the valuation is tied to) to be April 2022. This is another change to current working practices; at present the Tone Date is usually 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 norm. Due to the pandemic, the 2022 Revaluation has been postponed by the Scottish Government until April 2023, but the introduction of

the one-year Tone date has been brought forward from its original timescale of 2025 to become law from 2022. This requires gathering and analysis of rental evidence to allow the valuations of all 14,400 Non-Domestic subjects in the Board's area in time to produce a draft list by October 2022. In effect, there are a number of key deliverables in a very short timeframe :

- Disposal of circa 5,900 appeals
- New appeals system
- Tone Date of April 2022
- Production of the draft list by October 2022
- Revaluation effective from April 2023

Finally, the staffing risk was increased at the review of the Corporate Risk Register in February 2020 and remained high in the February 2021 report, due to the inability of the Board to recruit two qualified valuers despite two recent recruitment drives. This has now been resolved with the recent recruitment of two qualified staff, although there are still core vacancies that require to be filled.

There remains a significant additional demand on staff to deal with this number of appeals in a very short timescale and to begin preparations for the next Revaluation in 2023, while undergoing training for the new appeals processes and the new IT system.

Risk	Likelihood	Impact	Score	Evaluation
The severe risk that the Board breaches their statutory duties in terms of disposal date for the 2017 Revaluation Appeals and Running Roll Appeals as a result of the effects of the COVID-19 pandemic and the lack of qualified staff	4	5	20	Very 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	4	5	20	Very High
The risk that legislative changes associated with national or European law could potentially create unexpected budgetary pressures	4	5	20	Very High
The risk that Board does not have sufficient capacity to deal with changes / development in IT, including changing demands, which could impact on service delivery	4	4	16	High
The risk of unplanned electoral events, which are now an ever-increasing possibility and put a significant strain of the Board's budget. Canvass reform is expected to reduce costs associated with canvass but the reduction is unknown at the present time.	4	4	16	High
The risk of loss of data sets, which would result in loss of service to all stakeholders e.g. through hacking	4	4	16	High
The risk of loss of information; the Board has invested in a Document Management System but a significant amount of information is still held in paper format	3	4	12	High
The risk that, given existing staff demographics, a number of key personnel could retire over the next 5 years, affecting the Board's ability to deliver services	4	4	16	High

COVID-19 Lockdown: Remote Working

At the time of writing, the organisation is still delivering all services across its three statutory functions through remote working. The Assessor & ERO has kept the Board informed throughout lockdown of services available and the number of employees facilitated for remote working, as prior to 23 March 2020, there was very limited remote working capacity. A special note of thanks goes to everyone involved for their patience and understanding including all stakeholders and members of the public.

It is worth mentioning, as noted above, that there has been an almost unprecedented number of Material Change of Circumstances Appeals lodged by ratepayers because of the effect of COVID-19 on their businesses. This has resulted in 2,376 appeals being lodged for 2020/21 and 3,552 lodged for 2019/20, compared with 306 for 2018/19; to further add to the pressures on the organisation, with disposal dates either December 2021 or March 2022. Progress on these appeals will be closely monitored by the management team and staff may be asked to work overtime if they can.

Outlook and Future Plans

Budgeted expenditure for 2020/21 of £2,855k was agreed by the Board on 26 February 2021. Of this, £455k is 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. Requisition levels are increased by 1.8% for 2021/22 and a prudent level of reserves use is planned over the next three years. The updated reserves position was reported to the Board on 28 May 2021 in light of the 2020/21 Barclay underspend being repaid to the Scottish Government.

As previously mentioned, the Assessor & ERO has reviewed the organisational structure, and has had some success in the filling of vacancies, however the core vacancies are still outstanding. Staffing levels will be constantly monitored and reviewed as required over the coming months.

This has been 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

Alan Russell CPFA
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 the 19 November 2021.

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 2021.

Alan Russell CPFA
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 as:

- 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, Corporate Risk Register and business continuity plans;
- Clear customer complaints procedures;
- Comprehensive policies and procedures for physical and information security;
- 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. The Council conforms to the requirements of the CIPFA Statement on the Role of the Head of Internal Audit (2019).

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 & ERO, 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
- Impact of Coronavirus (COVID-19)

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

The Board's internal audit service operates in accordance with the Public Sector Internal Audit Standards. Internal Audit undertakes an annual programme following an assessment of risk completed during the strategic audit planning process.

The Council's 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 Council's 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 2020/21 and no actions arising for the 2019/20 governance statement that require to be reported on.

This governance framework has been in place throughout the year. The outbreak of Coronavirus (COVID-19) did not result in any changes to the governance arrangements for 2020/21. The risk of social distancing continuing and its potential impact on the governance arrangements continues to be reviewed and monitored through robust risk management arrangements.

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 & 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.

2019/20 Total Remuneration £	Name	Post Held	2020/21 Total Remuneration £
98,954	Kate Crawford	Assessor & Electoral Registration Officer	101,363

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.

Tiered contribution rates on whole time pay 2020/21		Equivalent bandings for 2019/20
Up to £22,200	5.5%	Up to £21,800
£22,201 to £27,100	7.25%	£21,801 to £26,700
£27,101 to £37,200	8.5%	£26,701 to £36,600
£37,201 to £49,600	9.5%	£36,601 to £48,800
Over £49,601	12%	Over £48,801

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).

The current Assessor & ERO is not a pension scheme member. No pension contributions are made by the Board in relation to the Convener or Vice Convener.

Exit Packages

There were no exit packages committed by the Board in either 2020/21 or 2019/20.

Remuneration of Employees

The following table shows the number of employees who received remuneration, excluding pension contributions, in excess of £50,000 during 2020/21, in bands of £5,000.

Bands with nil employees in both years are not displayed.

2019/20 Number of employees	Remuneration Band	2020/21 Number of employees
1	£50,000 - £54,999	2
0	£55,000 - 59,999	1
1	£60,000 - £64,999	0
0	£65,000 - 69,999	1
1	£95,000 - £99,999	0
0	£100,000 - £104,999	1
3	Total	5

Councillor Audrey Doig
Convener

Robert Nicol
Assessor and Electoral Registration Officer

Independent Auditor's Report to the members of Renfrewshire Valuation Joint Board and the Accounts Commission

Report on the audit of the financial statements

Opinion on financial statements

I certify that I have audited the financial statements in the annual accounts of Renfrewshire Valuation Joint Board for the year ended 31 March 2021 under Part VII of the Local Government (Scotland) Act 1973. The financial statements comprise the Comprehensive Income and Expenditure Statement, the Movement in Reserves Statement, the Balance Sheet and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and International Financial Reporting Standards (IFRSs) as adopted by the European Union, and as interpreted and adapted by the Code of Practice on Local Authority Accounting in the United Kingdom 2020/21 (the 2020/21 Code).

In my opinion the accompanying financial statements:

- give a true and fair view in accordance with applicable law and the 2020/21 Code of the state of affairs of Renfrewshire Valuation Joint Board as at 31 March 2021 and of its income and expenditure for the year then ended;
- have been properly prepared in accordance with IFRSs as adopted by the European Union, as interpreted and adapted by the 2020/21 Code; and
- have been prepared in accordance with the requirements of the Local Government (Scotland) Act 1973, The Local Authority Accounts (Scotland) Regulations 2014, and the Local Government in Scotland Act 2003.

Basis for opinion

I conducted my audit in accordance with applicable law and International Standards on Auditing (UK) (ISAs (UK)), as required by the [Code of Audit Practice](#) approved by the Accounts Commission for Scotland. My responsibilities under those standards are further described in the auditor's responsibilities for the audit of the financial statements section of my report. I was appointed under arrangements approved by the Accounts Commission on 10 April 2017. The period of total uninterrupted appointment is five years. I am independent of Renfrewshire Valuation Joint Board in accordance with the ethical requirements that are relevant to my audit of the financial statements in the UK including the Financial Reporting Council's Ethical Standard, and I have fulfilled my other ethical responsibilities in accordance with these requirements. Non-audit services prohibited by the Ethical Standard were not provided to Renfrewshire Valuation Joint Board. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Conclusions relating to going concern basis of accounting

I have concluded that the use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work I have performed, I have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on Renfrewshire Valuation Joint Board's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from when the financial statements are authorised for issue.

Risks of material misstatement

I report in a separate Annual Audit Report, available from the [Audit Scotland website](#), the most significant assessed risks of material misstatement that I identified and my conclusions thereon.

Responsibilities of the Treasurer and the Joint Board for the financial statements

As explained more fully in the Statement of Responsibilities, the Treasurer is responsible for the preparation of financial statements that give a true and fair view in accordance with the financial reporting framework, and for such internal control as the Treasurer determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Treasurer is responsible for assessing Renfrewshire Valuation Joint Board's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless deemed inappropriate.

The Joint Board is responsible for overseeing the financial reporting process.

Auditor's responsibilities for the audit of the financial statements

My objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. I design procedures in line with my responsibilities outlined above to detect material misstatements in respect of irregularities, including fraud. Procedures include:

- obtaining an understanding of the applicable legal and regulatory framework and how Renfrewshire Valuation Joint Board is complying with that framework;
- identifying which laws and regulations are significant in the context of Renfrewshire Valuation Joint Board;
- assessing the susceptibility of the financial statements to material misstatement, including how fraud might occur; and
- considering whether the audit team collectively has the appropriate competence and capabilities to identify or recognise non-compliance with laws and regulations.

The extent to which my procedures are capable of detecting irregularities, including fraud, is affected by the inherent difficulty in detecting irregularities, the effectiveness of Renfrewshire Valuation Joint Board's controls, and the nature, timing and extent of the audit procedures performed.

Irregularities that result from fraud are inherently more difficult to detect than irregularities that result from error as fraud may involve collusion, intentional omissions, misrepresentations, or the override of internal control. The capability of the audit to detect fraud and other irregularities depends on factors such as the skilfulness of the perpetrator, the frequency and extent of manipulation, the degree of collusion involved, the relative size of individual amounts manipulated, and the seniority of those individuals involved.

A further description of the auditor's responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website www.frc.org.uk/auditorsresponsibilities. This description forms part of my auditor's report.

Report on other requirements

Opinion prescribed by the Accounts Commission on the audited part of the Remuneration Report

I have audited the part of the Remuneration Report described as audited. In my opinion, the audited part of the Remuneration Report has been properly prepared in accordance with The Local Authority Accounts (Scotland) Regulations 2014.

Statutory other information

The Treasurer is responsible for the statutory other information in the annual accounts. The statutory other information comprises the Management Commentary, Annual Governance Statement, Statements of Responsibilities and the unaudited part of the Remuneration Report.

My responsibility is to read all the statutory other information and, in doing so, consider whether the statutory other information is materially inconsistent with the financial statements or my knowledge obtained in the audit or otherwise appears to be materially misstated. If I identify such material inconsistencies or apparent material misstatements, I am required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work I have performed, I conclude that there is a material misstatement of this statutory other information, I am required to report that fact. I have nothing to report in this regard.

My opinion on the financial statements does not cover the statutory other information and I do not express any form of assurance conclusion thereon except on the Management Commentary and Annual Governance Statement to the extent explicitly stated in the following opinions prescribed by the Accounts Commission.

Opinions prescribed by the Accounts Commission on Management Commentary and Annual Governance Statement

In my opinion, based on the work undertaken in the course of the audit:

- the information given in the Management Commentary for the financial year for which the financial statements are prepared is consistent with the financial statements and that report has been prepared in accordance with statutory guidance issued under the Local Government in Scotland Act 2003; and
- the information given in the Annual Governance Statement for the financial year for which the financial statements are prepared is consistent with the financial statements and that report has been prepared in accordance with the Delivering Good Governance in Local Government: Framework (2016).

Matters on which I am required to report by exception

I am required by the Accounts Commission to report to you if, in my opinion:

- adequate accounting records have not been kept; or
- the financial statements and the audited part of the Remuneration Report are not in agreement with the accounting records; or
- I have not received all the information and explanations I require for my audit, or

- there has been a failure to achieve a prescribed financial objective.

I have nothing to report in respect of these matters.

Conclusions on wider scope responsibilities

In addition to my responsibilities for the annual accounts, my conclusions on the wider scope responsibilities specified in the Code of Audit Practice are set out in my Annual Audit Report.

Use of my report

This report is made solely to the parties to whom it is addressed in accordance with Part VII of the Local Government (Scotland) Act 1973 and for no other purpose. In accordance with paragraph 120 of the Code of Audit Practice, I do not undertake to have responsibilities to members or officers, in their individual capacities, or to third parties.

Mark Ferris
Senior Audit Manager
Audit Scotland
4th Floor
8 Nelson Mandela Place
Glasgow
G2 1BT

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.

2019/20				2020/21		
Gross Expenditure £	Gross Income £	Net Expenditure £		Gross Expenditure £	Gross Income £	Net Expenditure £
1,887,486	0	1,887,486	Employee Costs	1,968,325	0	1,968,325
126,920	0	126,920	Property Costs	189,228	0	189,228
391,395	0	391,395	Supplies and Services	522,434	0	522,434
79,925	0	79,925	Support Costs	95,781	0	95,781
6,767	0	6,767	Transfer Payments	6,678	0	6,678
15,637	0	15,637	Transport Costs	1,859	0	1,859
62,524	0	62,524	Capital Charges	21,092	0	21,092
0	(193,305)	(193,305)	Other Income	0	(317,608)	(317,608)
2,570,654	(193,305)	2,377,349	Cost of Services	2,805,397	(317,608)	2,487,789
			Financing and Investment Income and Expenditure			
0	(1,004)	(1,004)	Interest receivable	0	(4,276)	(4,276)
79,000	0	79,000	Pension interest 13a	44,000	0	44,000
			Taxation and Non-Specific Grant Income			
0	(2,500,500)	(2,500,500)	Requisitions from Member Authorities 11	0	(2,601,373)	(2,601,373)
0	0	0	Capital Grant 6	0	(49,150)	(49,150)
2,649,654	(2,694,809)	(45,155)	Surplus on the Provision of Services	2,849,397	(2,972,407)	(123,010)
		(1,589,000)	Actuarial (Gain)/Loss on pension assets 13a			381,000
		(1,589,000)	Other Comprehensive Income & Expenditure			381,000
		(1,634,155)	Total Comprehensive Income & Expenditure			257,990

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 2020/21	Note	Usable Revenue Reserve £	Unusable Reserves £	Total Reserves £
Balance at 31 March 2020 brought forward		(399,063)	1,680,525	1,281,462
Total Comprehensive income and expenditure		(123,010)	381,000	257,990
Adjustments between accounting basis and funding basis under regulations	4	(153,066)	153,066	0
Increase or (decrease) in year		(276,076)	534,066	257,990
Balance at 31 March 2021 carried forward		(675,139)	2,214,591	1,539,452

Comparative movements in 2019/20	Note	Usable Revenue Reserve £	Unusable Reserves £	Total Reserves £
Balance at 31 March 2019 brought forward		(130,335)	3,045,952	2,915,617
Total Comprehensive income and expenditure		(45,155)	(1,589,000)	(1,634,155)
Adjustments between accounting basis and funding basis under regulations	4	(223,573)	223,573	0
Increase or (decrease) in year		(268,728)	(1,365,427)	(1,634,155)
Balance at 31 March 2020 carried forward		(399,063)	1,680,525	1,281,462

The Usable Reserve balance at 31 March 2021 includes an earmarked reserve of £55,000 for software development and £156,055 for the May 2022 election.

Balance Sheet

The Balance Sheet shows the value as at 31 March 2021 of the assets and liabilities recognised by the Board. The net liabilities 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.

2019/20 £		Note	2020/21 £
59,930	Intangible Assets	5	198,721
20,656	Plant and Equipment	7	15,104
80,586	Long-term Assets		213,825
506,898	Funds held by Renfrewshire Council		833,784
31,567	Debtors and Prepayments	8	46,798
100	Cash in Hand		100
538,565	Current Assets		880,682
(167,612)	Creditors and Accruals	9	(284,959)
(167,612)	Current Liabilities		(284,959)
(1,733,000)	Pension Liability	13c	(2,349,000)
(1,733,000)	Long Term Liabilities		(2,349,000)
(1,281,462)	Net Liabilities		(1,539,452)
(399,063)	Usable Reserves		(675,139)
1,680,525	Unusable Reserves	3	2,214,591
1,281,462	Total Reserves		1,539,452

The unaudited accounts were issued on 28 May 2021 and the audited accounts were authorised for issue on 19 November 2021.

Alan Russell CPFA

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.

2020/21	Net Expenditure chargeable to the Board £	Adjustments for pensions £	Adjustments for capital £	Other adjustments £	Net Expenditure in the CIES £
Employee Costs	1,726,020	191,000	0	51,305	1,968,325
Property Costs	189,228	0	0	0	189,228
Supplies and Services	522,434	0	0	0	522,434
Support Costs	95,781	0	0	0	95,781
Transfer Payments	6,678	0	0	0	6,678
Transport Costs	1,859	0	0	0	1,859
Capital Charges	105,181	0	(84,089)	0	21,092
Other Income	(321,884)	0	0	4,276	(317,608)
Cost of Services	2,325,297	191,000	(84,089)	55,581	2,487,789
Other income and expenditure	(2,601,373)	44,000	(49,150)	(4,276)	(2,610,799)
(Surplus) or deficit on the provision of services	(276,076)	235,000	(133,239)	51,305	(123,010)

2019/20	Net Expenditure chargeable to the Board £	Adjustments for pensions £	Adjustments for capital £	Other adjustments £	Net Expenditure in the CIES £
Employee Costs	1,743,387	160,000	0	(15,901)	1,887,486
Property Costs	126,920	0	0	0	126,920
Supplies and Services	410,445	0	(19,050)	0	391,395
Support Costs	79,925	0	0	0	79,925
Transfer Payments	6,767	0	0	0	6,767
Transport Costs	15,637	0	0	0	15,637
Capital Charges	43,000	0	19,524	0	62,524
Other Income	(194,309)	0	0	1,004	(193,305)
Cost of Services	2,231,772	160,000	474	(14,897)	2,377,349
Other income and expenditure	(2,500,500)	79,000	0	(1,004)	(2,422,504)
(Surplus) or deficit on the provision of services	(268,728)	239,000	474	(15,901)	(45,155)

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.

There are no new standards that have a material impact on the Board's accounts.

Note 3: Unusable Reserves

Pension Reserve

2019/20 £	Pension Reserve	2020/21 £
3,083,000	Opening balance	1,733,000
(1,589,000)	Actuarial (Gains) / Loss on Pension Assets	381,000
239,000	Reversal of items relating to retirement benefits debited or credited to the Surplus or Deficit on the Provision of Services in the CIES	235,000
1,733,000	Closing balance	2,349,000

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

2019/20 £	Employee Statutory Adjustment Account	2020/21 £
44,012	Opening balance	28,111
(44,012)	Reversal of prior year accrual for short-term accumulating compensated absences	(28,111)
28,111	Accrual for short-term accumulating compensating absences as at 31 March	79,416
28,111	Closing balance	79,416

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

2019/20 £	Capital Adjustment Account	2020/21 £
(81,060)	Opening balance	(80,586)
7,794	Charges for depreciation of non-current assets	5,552
11,730	Amortisation of intangible assets	15,540
(19,050)	Capital expenditure charged against Revenue balances	(105,181)
0	Capital grants credited to the CIES that have been applied to capital financing	(49,150)
(80,586)	Closing balance	(213,825)

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 £202,216 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.

2020/21	Usable Reserves £	Unusable Reserves £
Adjustments primarily involving the Capital Adjustment Account:		
Charges for depreciation of non-current assets	(21,092)	21,092
Capital expenditure charged against Revenue balances	105,181	(105,181)
Capital grants and contributions applied	49,150	(49,150)
Adjustments primarily involving the Pension Reserve:		
Net charges made for retirement benefits in accordance with IAS19	(474,000)	474,000
Employers contributions payable to the Strathclyde Pension Fund	239,000	(239,000)
Adjustments primarily involving the Employee Statutory Adjustment Account:		
Net charges for employment short-term accumulating absences	(51,305)	51,305
Total adjustments	(153,066)	153,066

2019/20	Usable Reserves £	Unusable Reserves £
Adjustments primarily involving the Capital Adjustment Account:		
Charges for depreciation of non-current assets	(19,524)	19,524
Capital expenditure charged against Revenue balances	19,050	(19,050)
Adjustments primarily involving the Pension Reserve:		
Net charges made for retirement benefits in accordance with IAS19	(481,000)	481,000
Employers contributions payable to the Strathclyde Pension Fund	242,000	(242,000)
Adjustments primarily involving the Employee Statutory Adjustment Account:		
Net charges for employment short-term accumulating absences	15,901	(15,901)
Total adjustments	(223,573)	223,573

Note 5: Intangible Assets

2019/20		2020/21		
Software £		Software £	Assets Under Construction £	Total £
	Opening balance			
58,650	Gross carrying amounts	77,700	0	77,700
(6,040)	Accumulated amortisation	(17,770)	0	(17,770)
52,610	Net carrying amount at 1 April	59,930	0	59,930
19,050	Additions	49,150	105,181	154,331
(11,730)	Amortisation for the year	(15,540)	0	(15,540)
59,930	Net carrying amount at 31 March	93,540	105,181	198,721
	Comprising:			
77,700	Gross carrying amounts	126,850	105,181	232,031
(17,770)	Accumulated amortisation	(33,310)	0	(33,310)
59,930		93,540	105,181	198,721

The asset under construction is the new Progress ICT system under development, which is not yet operational.

Note 6: Capital Expenditure and Capital Financing

The total amount of capital expenditure incurred in the year is shown in the following table, together with the resources that have been used to finance it. The Capital Financing Requirement (CFR) is a measure of the capital expenditure incurred historically by the Board that has yet to be financed.

2019/20 £		2020/21 £
0	Opening CFR	0
	Capital investment	
19,050	Intangible Assets	154,331
	Sources of finance	
(19,050)	Direct revenue contributions	(105,181)
0	Capital grants	(49,150)
0	Closing CFR	0

Note 7: Plant and Equipment

2019/20 £	Plant and Equipment	2020/21 £
	Cost or Valuation	
129,026	Opening balance at 1 April	129,026
0	Additions	0
129,026	Gross Book Value at 31 March	129,026
	Depreciation and Impairment	
(100,576)	Accumulated depreciation at 1 April	(108,370)
(7,794)	Depreciation charge for year	(5,552)
(108,370)	Accumulated depreciation at 31 March	(113,922)
28,450	Opening Net Book Value	20,656
20,656	Closing Net Book Value	15,104

The lease was subject to a rent review during the year, which resulted in expenditure of £97,000 being charged to the CIES for 2020/21 (£75,250 in 2019/20).

Note 11: Related parties

The Board's 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.

The member authorities of the Board have contributed requisitions in the following proportions to enable the Board to carry out its objectives. 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.

2019/20 £	Council	%	2020/21 £
514,930	East Renfrewshire	20.6%	567,454
577,370	Inverclyde	23.0%	631,044
1,408,200	Renfrewshire	56.4%	1,551,072
2,500,500	Total	100.0%	2,749,570

Of the 2020/21 total shown, £471,000 was Barclay-related funding (£200,000 in 2019/20). In 2020/21, £148,197 of the Barclay funding was unspent at 31 March and has now been repaid to the Scottish Government.

Note 8: Debtors

2019/20 £		2020/21 £
25,310	Prepayments	30,321
6,257	Other receivable amounts	16,477
31,567	Total short-term debtors	46,798

Note 9: Creditors

2019/20 £		2020/21 £
0	Trade payables	0
(167,612)	Other payables	(284,959)
(167,612)	Total short-term creditors	(284,959)

Note 10: Operating Leases

The Board acquired office accommodation at the Robertson Centre in Paisley by entering into an operating lease which ends in 2024.

2019/20 £	Future Minimum Lease Payments	2020/21 £
75,250	Not later than one year	97,000
225,750	Between one and five years	194,000
301,000	Total	291,000

Note 12: External audit costs

2019/20 £		2020/21 £
7,450	Fees payable with regard to external audit services carried out by the appointed auditor	7,610
7,450		7,610

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 2020/21 these amounted to £7,478 (2019/20 £9,486).

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 following transactions have been made in the accounting statements in 2020/21:

2019/20 £		2020/21 £
	Comprehensive Income and Expenditure Statement (CIES)	
538,000	Current service cost	430,000
(136,000)	Past service cost/(gain)	0
	Financing and Investment Income and Expenditure	
79,000	Net Interest	44,000
481,000	Total Post-employment Benefits charged to the Surplus or Deficit on the Provision of Services	474,000
	Other post employment benefit charged to the CIES	
1,076,000	Return on assets excluding amounts included in net interest	(3,520,000)
(2,594,000)	Actuarial gain / (loss) arising on changes in financial and demographic assumptions	3,397,000
(71,000)	Other gains and (losses)	504,000
(1,589,000)	Total Actuarial (Gain)/Loss	381,000
(1,108,000)	Total post employment benefit charged to the CIES	855,000
	Movement in Reserves Statement	
(239,000)	Reversal of net charges made to the Surplus or Deficit for the Provision of Services for post employment benefits according with the Code	(235,000)
1,589,000	Actuarial gain / (loss) on pension assets / liabilities	(381,000)
242,000	Employers Contributions paid to Strathclyde Pension Fund	239,000

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:

2019/20 £000		2020/21 £000
19,321	Opening present value	17,214
538	Current service cost	430
(136)	Past service cost	0
468	Interest Cost	399
76	Employee Contributions	76
	Remeasurement (gains)/losses:	
(2,665)	Actuarial (gains)/losses arising from changes in financial/demographic assumptions	2,583
(2)	Unfunded benefits paid	(2)
(386)	Benefits Paid	(373)
17,214	Closing present value of scheme liabilities	20,327

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

2019/20 £000		2020/21 £000
16,238	Opening Fair Value	15,481
389	Interest Income	355
	Remeasurement gain/(loss):	
(1,076)	Return on assets excluding amounts included in net interest	2,202
240	Contributions from employer	237
76	Contributions from employee	76
2	Contributions in respect of unfunded benefits	2
(2)	Unfunded benefits paid	(2)
(386)	Benefits Paid	(373)
15,481	Closing fair value of scheme assets	17,978

13c: Fund history

	2016/17 £000	2017/18 £000	2018/19 £000	2019/20 £000	2020/21 £000
Present Value of Liabilities	(18,456)	(17,220)	(19,321)	(17,214)	(20,327)
Fair value of assets	13,701	15,544	16,238	15,481	17,978
Surplus/(deficit) in the scheme	(4,755)	(1,676)	(3,083)	(1,733)	(2,349)

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

The total liability of £2,349k has a substantial impact on the net worth of the Board as recorded in the Balance Sheet. However, statutory arrangements for funding the deficit mean that the financial position of the Board remains assured. The deficit on the Strathclyde Pension Fund will be made good by increased contributions over the remaining working life of employees, as assessed by the Fund actuary. The total contributions expected to be made by the Joint Committee to the Strathclyde Pension Fund in the forthcoming year to 31 March 2022 is £294k.

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 2019/20 and 2020/21, however following the triennial valuation of the Strathclyde Pension Fund in March 2020, this rate is set to increase 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 2020.

The principal assumptions used by the actuary were as follows:

2019/20	Mortality assumptions	2020/21
Longevity at 65 for current pensioners (years)		
20.7	Men	19.8
22.9	Women	22.6
Longevity at 65 for Future pensioners (years)		
22.2	Men	21.2
24.6	Women	24.7
Other assumptions		
3.00%	Rate of increase in salaries	3.55%
1.90%	Rate of increase in pensions	2.85%
2.30%	Rate for discounting scheme liabilities	2.00%
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:	%	£
0.5% decrease in Real Discount Rate	10%	1,976
0.5% increase in Salary Increase Rate	1%	302
0.5% increase in Pension Increase Rate	8%	1,623

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

2019/20 £000		%	2020/21 £000
5,431	Equity instruments	41.2%	7,410
486	Debt instruments (bonds)	0.0%	0
1,402	Real Estate	8.1%	1,463
6,598	Investment Funds and Unit Trusts	48.8%	8,769
0	Derivatives	0.0%	(1)
1,565	Cash and Cash Equivalents	1.9%	337
15,481	Total	100.0%	17,978

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 2021, 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

Guaranteed Minimum Pension (GMP) was accrued by members of the Local Government Pension Scheme between 6 April 1978 and 5 April 1997. The value of GMP is inherently unequal between males and females for a number of reasons, including a higher retirement age for men and GMP accruing at a faster rate for women; however overall equality of benefits was achieved for public service schemes through the interaction between scheme pensions and the Second State Pension. The introduction of the new Single State Pension in April 2016 disrupted this arrangement and brought uncertainty over the ongoing indexation of GMPs, which could lead to inequalities between men's and women's benefits.

Strathclyde Pension Fund's actuary has carried out calculations and estimates that the potential impact of GMP indexation would be an increase in the pension liability of approximately £80k for Renfrewshire Joint Valuation Board. This estimate is not reflected in the Primary Financial Statements because the trigger event that would require recognition has not yet occurred.

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 2020/21 financial year and its financial position as at 31 March 2021. 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. Further detail can be found in Note 10.
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Item	Pensions Liability
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 details can be found in Note 13.
Effect if Results differ from Assumption	The effects on the net pensions liability, valued at £2.349m at 31 March 2021, of changes in individual assumptions can be measured. For instance, a 0.5% decrease in the discount rate assumption would result in an increase in the pension liability of £1.976m, equating to a 10% increase.

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 2021 for which there is a significant risk of material adjustment in the forthcoming financial year are as follows:

RENFREWSHIRE VALUATION JOINT BOARD

To: Renfrewshire Valuation Joint Board

On: 19 November 2021

Report by: The Treasurer

Heading: Revenue Budget Monitoring Report to 15 October 2021

1. Summary

- 1.1 At the end of Period 7, the net expenditure of Renfrewshire Valuation Joint Board (the Board) was underspent by £1,393k compared to budget. The Board is projected to underspend by £66k by the end of the financial year; detail is provided in Section 4.
 - 1.2 Funding was received from Scottish Government in February for the May 2021 election and £156k was carried forward to the current financial year. This is expected to be fully spent on employee costs by 31 March 2022.
-

2 Recommendations

- 2.1 It is recommended that the Board considers the report.
-

3 Budget Adjustments

- 3.1 There have been no budget adjustments since the start of the financial year.
-

4 Budget Performance

4.1 Current Year-to-Date Position: Net underspend £103k

The current underspend largely relates to unfilled vacancies within employee costs.

4.2 Projected Year-end Position: Net underspend £66k

It is anticipated that the Board will contribute £66k to their reserves this financial year; this arises predominantly from underspend in employee costs due to vacancy management.

Premises costs are expected to overspend this year due to higher than budgeted cleaning costs.

RENFREWSHIRE VALUATION JOINT BOARD
REVENUE BUDGET MONITORING STATEMENT 2021/22
1 April to 15 October 2021

Description	Approved Annual Budget	Budget to Date	Actual to Date	Variance to Date (Adverse) / Favourable	Projected Full Year Actual	Projected Full Year Variance (Adverse) / Favourable	ERO Projected Full Year Actual
£000	£000	£000	£000	£000	£000	£000	£000
Employees	2,126	1,147	1,013	134	2,047	79	156
Premises Related	187	98	122	(24)	197	(10)	0
Supplies and Services	428	216	237	(21)	431	(3)	0
Support Services	97	9	12	(3)	97	0	0
Transfer Payments	23	6	4	2	23	0	0
Transport Related	20	11	1	10	20	0	0
Depreciation and Impairment Losses	0	0	0	0	0	0	0
Gross Expenditure	2,881	1,487	1,389	98	2,816	65	156
Contributions from Local Authorities Core	(2,319)	(2,319)	(2,319)	0	(2,319)	(0)	0
Contributions from Local Authorities Barclay	(455)	(455)	(455)	(0)	(455)	0	0
Other Income	(107)	(3)	(8)	5	(108)	1	(158)
Gross Income	(2,881)	(2,777)	(2,782)	5	(2,882)	1	(158)
TRANSFER (TO)/FROM RESERVES	0	(1,290)	(1,393)	103	(66)	66	(1)

	£000
Opening Revenue Reserve at 1 April 2021	(675)
Less Election Funding drawn down	156
Budgeted contribution from Reserves	0
Projected year-end variance	(66)
Closing Revenue Reserve at 31 March 2021	(586)



Renfrewshire Valuation Joint Board

Report to: Renfrewshire Valuation Joint Board

Meeting on: 19th November 2021

Subject: Electoral Update Report

Author: Assessor & Electoral Registration Officer

1. Introduction

This report is to inform board members of changes, updates or new legislation affecting Electoral Registration.

2. New Legislation

2.1 As previously reported, the UK Government has introduced an Elections Bill to the House of Commons. This is currently going through the Parliamentary process. The Bill seeks, amongst other items, to:-

- Require voters to show photo ID at polling stations before a ballot paper is issued.
- Require the Registration Officer to issue free voter identification documents to those without a valid form of photo ID.
- Require postal voters to reapply for a postal vote every three years, replacing current rules of refreshing their signature every five years
- Further limit the number of electors any individual may act for as proxy
- Allow all British citizens living overseas to vote in UK Parliamentary elections regardless of when they left the UK
- Ban political campaigners from handling postal voting documents

2.2 The measures being introduced are largely for UK Parliamentary Elections only and may result in different administration arrangements and ID requirements applying to UK elections from those that apply in Scottish Parliamentary and Local government elections. There will also be differing requirements for electors in respect of refreshing/renewing absent vote arrangements for UK and Local Government registers.

2.3 The various requirements of the Bill, will if implemented, have significant budget and workload implications for EROs.

2.4 A number of Statutory Instruments have been laid in the Scottish Parliament relating to the Local Government Elections taking place in May 2022. The implications for Electoral Registration are mainly extending the availability of emergency proxies to those who suffer a disability before the application period for emergency proxies begins, but are unable to apply until during the application period for emergency proxies and changes to the address that an eligible prisoner can use for an absent vote application.

3. Canvass 2021

- 3.1 This is the second year of the reformed Canvass. As previously reported the main changes allow the Electoral Registration Officer (ERO) to decide on different routes for canvassing households. The route chosen for each household is based on whether the household matched when we sent a copy of our register to DWP for matching. If the household matched fully, they were allocated to a Route 1 canvass communication. If the household partly matched, we did further local data matching and if that satisfied the criteria then these properties were also added to Route 1. In effect route 1 households received a letter containing the names of people we have registered there and informing residents if all these details are correct, they need do no more. If, however, changes require to be made they are directed to the government online service for registration or they can contact our office.
- 3.2 If properties didn't match then we sent a Route 2 communication which asked the householders to fill in a form for eligible electors, along the lines of the Household Enquiry Form (HEF) that we issued for the last few years. This route does however require following up if there is a non-return of information.
- 3.3 This leaves the last group of properties which uses the Route 3 canvass option. These are our Establishments, such as Nursing Homes, Student residencies etc. and these properties are generally dealt with by a suitable "responsible person" who fills in the information for their particular establishment. Again, the properties on this route require to be sent reminders if there is a non-return of information.
- 3.4 Since the last report in September the door to door phase of the canvass has been taking place. This is for properties where we sent a Route 2 or 3 communication and no response either to the initial letter or a reminder was received. The Appendix details the number of properties that required a door visit.
- 3.5 This year the door to door canvass was undertaken by our own staff using newly purchased tablets that carry all the information electronically, this does away with the requirement of handling paper and the information is uploaded in real time to our Electoral Management System. This phase of the canvass is due to be completed on 22nd November
- 3.6 Publication of the Register will take place on 1st December 2021 as planned, however, monthly updates have continued to be published during the canvass period and these have been distributed to all interested parties.
- 3.7 A report on the outcome of the canvass and publication of the revised register will be presented to the next meeting.

4. Future Elections

- 4.1 A By-Election has been scheduled for Tuesday 14th December in Renfrewshire Ward 6, Paisley South East. Working in conjunction with the Returning Officer (RO), timetables for the supply of Electoral Register and Absent Voter information have been agreed and key staff attend and contribute to the ROs Election Project Board. The last date for new Electors within that Ward to apply to be on the Electoral Register for this By-Election is Thursday 25th November.

- 4.2 The next scheduled election is set for 5th May 2022, the Local Government Election. Preparations at a national level are well underway, in this particular election the count is done electronically, and the printing contract is with one supplier, so a little different from other elections. Planning at a local level, in conjunction with the Returning Officers, will ramp up after publication of the revised register and into the new year.
- 4.3 The Electoral Management Board for Scotland (EMB) have issued a number of directions to Returning Officers and EROs to ensure a consistency of approach across Scotland I will, of course, follow those directions. In addition the EMB and the Electoral Commission are holding a joint seminar for EROs and ROs regarding the planning and delivery of the election.

Recommendations

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

Robert Nicol
Assessor and Electoral Registration Officer
9th November 2021

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

Appendix 1

2021	Total Forms Issued	Door to Door
East Renfrewshire	37,792	3,766
Inverclyde	44,530	5,525
Renfrewshire	95,438	12,033
Total	177,760	21,324



Renfrewshire Valuation Joint Board

Report to: Renfrewshire Valuation Joint Board

Meeting on: 19th November 2021

Subject: Barclay 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) Bill is now law and was partially implemented in April 2020, with full implementation to follow thereafter at various times over the next couple of years.

There are six main Barclay recommendations which are reflected in this bill, 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 2022)
- 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 (Likely January 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

Since the last report a valuer Greig Miller, has resigned and one of our Assistant Assessors, Jackie Murgatroyd has intimated her intention to retire early in 2022. I would like to thank both of them for their contribution to the Joint Board, particularly Jackie Murgatroyd who has served the board variety of roles from technician through to Assistant Assessor.

I am currently considering options on the appropriate way to fill the role currently undertaken by the Assistant Assessor.

The recruitment process has commenced to try and find a suitable replacement for the valuer post, however in common with other Valuation Joint Boards this has, in recent times, been a difficult position to get suitable candidates for.

Members will be aware that we have a number of trainees and their successful progression through their training and Assessment of Professional Competence will be a key factor in our ability to successfully implement Non-Domestic Rates Reform in the coming years.

3. Update on next Non-Domestic Revaluation

The next Non-Domestic Revaluation is due in 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.

As previously reported, the move to a one-year tone date has come earlier than was previously anticipated. This further emphasises that recruitment and retention of staff is critical to ensure the Assessor meets their statutory duty of delivering the 2023 Revaluation timeously.

Work has been undertaken to ensure that local systems are in place to assist the Valuation staff in undertaking the analysis of rental information and the revaluation of the approximately 14,000 Non-Domestic subjects within the Valuation Rolls of East Renfrewshire, Inverclyde and Renfrewshire.

4. COVID Appeals

In answer to a Parliamentary Question on 24 June this year, the Scottish Government confirmed that:

“The Scottish Government can therefore confirm its intention to also take measures to rule out COVID-19 appeals, whilst continuing to ensure that we best support the most affected businesses and sectors in the recovery period”.

A draft Order, the Valuation and Rating (Coronavirus) (Scotland) Order 2021 has been laid and is currently going through the Parliamentary process. Members of the Scottish Assessors Association are due to give evidence on this to the Local Government, Housing and Planning Committee.

If the Order is not passed or does not have the desired policy effect then, these appeals will need to be disposed of in the normal fashion by the statutory deadline of 31 December 2022. This scenario constitutes a very significant workload that would impinge on the preparations for the 2023 Revaluation.

5. 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). The issuing of these AINs have begun, return of these will be closely monitored and where necessary Civil Penalties will be issued.

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 new 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.

6. IT Valuation System

The delivery date for this system has been delayed since it was last reported. Discussions are in progress on the new timetable for delivery, however, with preparatory work now underway for the 2023 Non Domestic Revaluation resources for testing this system will be limited. Thanks are due to all the staff that have given their time so far. The long-term goals of the system when fully operational are to deliver efficiencies across both Council Tax and Non-Domestic Valuation.

7. Scottish Government Consultations

There are currently two Scottish Government Consultations taking place that are relevant to the implementation of the Barclay Recommendations, the first is a consultation on draft regulations and orders required for procedures in proposals, content of valuation notices and the publication of the draft valuation roll. This is a consultation into the regulations that will govern the first stage of the two-stage appeal process recommended by Barclay, the provision to ratepayers of comparative subjects used for the valuation of some subjects and also amendments to the timetable for certain aspects of the Revaluation process.

The second consultation is on draft regulations transferring the functions of the Council Tax Reduction Review Panel, the Valuation Appeals Committees and some functions of the Lands Tribunal for Scotland to the Scottish Tribunals. These draft regulations would govern the second stage of the appeals process recommended by the Barclay review.

The consultations are quite technical in nature and I have been involved in formulating the Scottish Assessors Association responses to them. I will of course update members as these draft regulations and orders are finalised and their implications are known.

8. Recommendations

- i. The Board notes this report.

Robert Nicol
Assessor and Electoral Registration Officer
8th November 2021

For further information please contact Robert Nicol at [07483921232](tel:07483921232)
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Renfrewshire Valuation Joint Board

Report to: Renfrewshire Valuation Joint Board

Meeting on: 19th November 2021

Subject: Non-Domestic Appeals

Author: Assistant Assessor & Electoral Registration Officer

Introduction

The purpose of this report is to brief members on the appeal process and report progress not only on disposal of Revaluation appeals, but 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 previous revaluation was carried out as at 1st April 2010, the Revaluation due at 2015 was postponed by two years, therefore it has been seven years since the last revaluation. The 2017 Revaluation required the Assessor to value or revalue all of the lands and heritages in his valuation area. These valuations are totally fresh and need bear no relation to the value applied in the preceding 7 years.

The process involves the collection and analysis of rental, building cost and turnover data to establish the new levels of value to be applied to the various types of subject. These valuations are then updated, the new valuation roll is published, and all interested parties notified. This process is founded on continuous processes but the bulk of the work in relation to the Revaluation is carried out in the 2 years preceding the date of the Revaluation.

2. Right of Appeal

The Revaluation brings with it a fresh right of appeal. This right of appeal has to be exercised within a six-month period starting on the 1st April in the year of the Revaluation or within six months of the date of issue of the Valuation Notice, whichever is 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.

3. Negotiation of Appeals

Following citation of an appeal, it is normal practice for a member of the Assessor's staff to enter into negotiation with the appellant or the appellant's agent. In the majority of cases, these discussions will result in a settlement of the appeal without any need to present the appeal to the Valuation Appeal Committee; this settlement will be a withdrawal of the appeal by the appellant or an adjustment to the value by the Assessor.

If, however, the parties cannot reach agreement, the appeal will be presented to the Valuation Appeal Committee. In the normal course of events, a senior member of the Assessor's staff will lead the case, however depending on the complexity and legal arguments involved, it may require that Counsel is employed to lead the case for the Assessor. In all cases one or more members of the Assessor's staff will require to give evidence as an expert witness.

4. Local Valuation Appeal Committee

The Appeal Committee is drawn from the Renfrewshire Valuation Appeal Panel. The members of the Panel are appointed by the Sheriff Principal. They are all unpaid, are completely independent of the Assessor and the local councils and have no prior knowledge of any case listed for hearing.

In the case of highly complex appeals, either party has the right to request that the appeal is referred to the Lands Tribunal for Scotland. Referral is not undertaken lightly as it involves a considerable amount of preparatory work by several members of staff and may involve several days of examination, cross-examination and submissions in front of a High Court Judge and a Lay Expert.

In all appeals, either party may appeal the decision of the Appeal Panel or Lands Tribunal. This appeal will be heard by the Lands Valuation Appeal Court (The Court of Session).

5. Revaluation Appeals

As members will be aware, the Revaluation brings with it a fresh right of appeal and traditionally results in a large influx of appeals. The 2017 Revaluation was no different having an increase of 6% on the number of 2010 Revaluation appeals. The total number of Revaluation Appeals received for 2017 is 3,832, which relates 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 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.

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.

However, 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.

6. The disposal of 2017 Revaluation Appeals

A number of statistical extracts have been compiled to show 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.

Normally, all Revaluation appeals must be cited for a local Valuation Appeal Committee hearing and disposed of by 31st December 2020. However, the Scottish government has extended the disposal date for 2017 Revaluation appeals until the 31st December 2021.

At present, our office still remains closed to the public since the 23rd March 2020. Where possible, valuation staff have continued to bring the outstanding appeals to a conclusion and have continued to enter into negotiations with relevant parties. Staff have adapted to the different working practices because of the global pandemic and are working efficiently and effectively to deal with the changes, this of course has been dependent on the communication capabilities of appellants or their agents.

Since last reporting, there have been no Non Domestic hearings conducted and the next one is scheduled to take place on the 2nd December. It is hoped that this hearing will be conducted in person as opposed to a virtual basis. The appeals cited for that hearing are all running roll appeals. In addition, resources have also been concentrating on Council Tax Hearings which have continued to be conducted on a virtual basis.

The statistics provided within this report continue to be based on the quarterly progress made and relate to all revaluation appeals processed over the last quarter up to the 30th September 2021. As at 30th September 2021 the numbers of appeals disposed of now sits at 3,436 which equates to 97.01% of the number of subjects under appeal. There are therefore only 106 subjects within the joint board area that have Revaluation appeals outstanding.

As outlined at the last meeting, those appeals that do remain outstanding relate primarily to Automated Teller Machines which account for 92 of the 106, and due to the issues involved have been referred to the Lands Tribunal. 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. They have also been referred to the Lands Tribunal. As a consequence, 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. Therefore, since last reporting, there has been minimal change to the number of revaluation appeals 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. The disposal of Running Roll Appeals

In addition to the Revaluation appeals, Running Roll appeals require to be programmed into hearings and disposed of in line with the prescribed statutory timetable. Unlike the revaluation appeals which is a known quantity, running roll appeals are a moving target as ratepayers and their agents can lodge this type of appeal at least once in any one financial year. Therefore, whilst the revaluation appeals have steadily and progressively reduced throughout the quinquennium, the number of running roll appeals outstanding has fluctuated depending on numbers received and disposed of throughout this period of time.

Since the last report to the Board in September I highlighted that because of the Coronavirus pandemic and the situation facing many businesses, the number of running roll appeals received since March 2020 has exponentially increased. In particular, since the Prime Minister's announcement on the 23rd March 2020 commencing the lockdown restrictions we have continued to receive such material change appeals however this has now slowed down.

The position as at 30th September is that MCC appeals received since March 2020 total 6009, the bulk of which, some 5585 relate to the Pandemic. We currently have a total of 5677 still outstanding. At present we have continued to deal with non Covid MCC appeals where possible and have to date disposed of 192 such appeals. 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.

I reported at the last meeting that the Scottish Government have intimated legislation would be enacted, similar to England, to prohibit COVID-19 being a material change of circumstance. The draft Order, The Valuation and Rating (Coronavirus) (Scotland) Order 2021 has been laid and is currently going through the parliamentary process and a consultation process is currently being undertaken. Therefore, we are still awaiting final confirmation of the introduction of legislation in relation to Covid appeals. If the SG do not enact such legislation or it does not have the desired policy effect, it may mean we will need to dispose of a minimum of 5,585 appeals before the 31st December 2022 which will put immense pressure on staff as they will be discharging the statutory duty of delivering the 2023 Revaluation.

The disposal of appeals is a major component of the work undertaken by the Assessor's valuation staff. These appeals will not only significantly impact on staff's workload over the next 13 months but will also involve increased costs for citations and VAC hearings if they need to proceed.

This type of work can be stressful for staff due to the strict legislative timetables and the adversarial nature of the negotiations, and it is anticipated that this may increase as a result of the additional pressure the continued social distancing measures have brought to our current working practices. The Management Team will ensure that staff will be provided with as much support as possible in order to minimise stress levels throughout this challenging time. I am confident the staff will continue to deal with these challenges with their usual commitment and professionalism.

8. Disposal of Other Outstanding Appeals

As outlined previously, if a case is considered highly complex it may be necessary for it to be referred to the Lands Tribunal for Scotland. At present there are a number of subjects that have cases from both the 2005 and 2010 Revaluations that have been referred to the Lands 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. 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:

4 appeals remain outstanding from 2005 Revaluation in relation to 3 subjects.

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

130 appeals have currently been referred in relation to the 2017 Revaluation and remain outstanding. Please note that 111 of these relate to ATM's.

Conclusion:

The disposal of appeals is 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 unexpected results of the current pandemic have resulted in us continuing to conduct negotiations while adhering to Government guidelines with regard to social distancing and preparing for and attending virtual VAC hearings.

Staff are to be congratulated in getting the 2017 Revaluation appeals to a level where the small numbers that do remain outstanding are dependent upon national agreements being concluded. However, it will be a huge challenge over the next 13 months for staff to dispose of the outstanding MCC appeals if the SG don't legislate as intimated. To put into context, the disposal timetable for the 3,542 revaluation appeals including the extension to the original disposal date has been four years, in comparison we would have 13 months to dispose of just over 5,500 appeals. This would be a colossal task for staff to undertake. The management team will ensure all required support is available to staff to assist them in this highly unusual set of circumstances should it arise.

I would like to take this opportunity again to thank all members of the team for their commitment and professionalism in rising to the challenges faced particularly throughout the last 21 months and successfully continuing to deliver the service.

It is hoped this gives an insight into the background of the appeal process and progress of revaluation and running roll appeals disposal to date.

Recommendations

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

Jacqueline Murgatroyd
Assistant Assessor and ERO
8th November 2021

For further information please contact Jacqueline Murgatroyd at 0141-618-5951 or via email at jackie.murgatroyd@renfrewshire-vjb.gov.uk

APPENDIX 1

RVJB Revaluation 2017 – Appeals (By number of subjects under appeal as at 30/09/2021 – **RENFREWSHIRE**)

Category	Number Received	RV under Appeal	Disposed	Original RV	Adj 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	476	£ 12,903,675	£ 12,160,725	50	£ 544,725	9.51%
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	73	£ 10,602,450	£ 9,802,800	3	£ 3,098,900	3.95%
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	£ 9,200	5	£ 9,200	£ 9,100	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	2,091	£ 242,668,040	£ 2054,910,229	59	£ 10,978,625	2.74%

RVJB Revaluation 2017 – Appeals (By number of subjects under appeal as at 30/09/2021 – **EAST RENFREWSHIRE**

Category	Number Received	RV under Appeal	Disposed	Original RV	Adj 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	92	£ 2,115,025	£ 1,905,450	26	£ 215,925	22.03%
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	1	£ 18,800	£ 18,800	1	£ 287,000	50.00%
	563	£ 30,308,745	536	£ 29,805,820	£ 27,357,873	27	£ 502,925	4.80%

RVJB Revaluation 2017 – Appeals (By number of subjects under appeal as at 30/09/2021 – **INVERCLYDE**

Category	Number Received	RV under Appeal	Disposed	Original RV	Adj 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	155	£ 5,522,950	£ 5,373,750	16	£ 244,425	9.36%
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	32	£ 6,881,550	£ 6,586,050	2	£ 683,000	5.88%
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	809	£ 38,549,950	£ 36,122,232	20	£ 1,789,425	2.41%

RVJB Revaluation 2017 – Appeals (By number of subjects under appeal as at 30/09/2021 – **TOTALS IN JOINT BOARD AREA**

Category	Number Received	RV under Appeal	Disposed	Original RV	Adj 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	723	£ 20,541,650	£ 19,439,925	92	£ 1,005,075	11.29%
4 Hotel Etc	25	£ 7,036,000	25	£ 7,036,000	£ 5,936,500	0	£ -	0.00%
5 Industrial	681	£ 35,696,860	681	£ 36,696,860	£ 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	136	£ 24,369,000	£ 22,942,350	5	£ 3,781,900	3.55%
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	5	£ 91,906,800	£ 67,501,800	5	£ 6,705,000	50.00%
	3,542	£ 324,294,785	3,436	£ 311,023,810	£ 269,390,334	106	£ 13,270,975	2.99%

APPENDIX 2

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

As at 30th September 2021

Category	Number Received		Disposed		Number O/S	% O/S
1 Retail	1,069		29		1,040	97.29%
2 Public House	97		2		95	97.94%
3 Office including Banks	1,137		7		1,130	99.38%
4 Hotel Etc	28		0		28	100.00%
5 Industrial	1,019		16		1,003	98.43%
6 Leisure	76		2		74	97.37%
7 Garages and Petrol Stations	30		2		28	93.33%
8 Cultural	4		1		3	75.00%
9 Sporting Subjects	9		0		9	100.00%
10 Education and Training	80		1		79	98.75%
11 Public Service Subjects	91		7		84	92.31%
12 Communications (Non Formula)	14		0		14	100.00%
13 Quarries Mines etc	0		0		0	0.00%
14 Petrochemical	3		0		3	100.00%
15 Religious	0		0		0	0.00%
16 Health Medical	8		0		8	100.00%
17 Other	85		22		63	74.12%
18 Care Facilities	41		1		40	97.56%
19 Advertising	89		0		89	100.00%
20 Undertakings	10		0		10	100.00%
	3,890		90		3,800	97.69%

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

As at 30th September 2021

Category	Number Received		Disposed		Number O/S	% O/S
1 Retail	207		18		189	91.30%
2 Public House	17		0		17	100.00%
3 Office including Banks	136		5		131	96.32%
4 Hotel Etc	7		1		6	85.71%
5 Industrial	36		0		36	100.00%
6 Leisure	18		1		17	94.44%
7 Garages and Petrol Stations	10		0		10	100.00%
8 Cultural	0		0		0	0.00%
9 Sporting Subjects	1		0		1	100.00%
10 Education and Training	33		0		33	100.00%
11 Public Service Subjects	26		0		26	100.00%
12 Communications (Non Formula)	12		1		11	91.67%
13 Quarries Mines etc	2		0		2	100.00%
14 Petrochemical	0		0		0	0.00%
15 Religious	0		0		0	0.00%
16 Health Medical	0		0		0	0.00%
17 Other	5		1		4	80.00%
18 Care Facilities	14		1		13	92.86%
19 Advertising	29		0		29	100.00%
20 Undertakings	0		0		0	0.00%
	553		28		525	94.94%

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

As at 30th September 2021

Category	Number Received	Disposed	Number O/S	% O/S
1 Retail	599	7	592	98.83%
2 Public House	38	0	38	100.00%
3 Office including Banks	390	4	386	98.97%
4 Hotel Etc	1	0	1	100.00%
5 Industrial	223	3	220	98.65%
6 Leisure	25	0	25	100.00%
7 Garages and Petrol Stations	11	0	11	100.00%
8 Cultural	1	1	0	0.00%
9 Sporting Subjects	1	0	1	100.00%
10 Education and Training	60	0	60	100.00%
11 Public Service Subjects	62	0	62	100.00%
12 Communications (Non Formula)	14	0	14	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	12	0	12	100.00%
17 Other	57	6	51	89.47%
18 Care Facilities	36	1	35	97.22%
19 Advertising	12	0	12	100.00%
20 Undertakings	0	0	0	0.00%
	1,544	22	1,522	98.58%

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

As at 30th September 2021

Category	Number Received	Disposed	Number O/S	% O/S
1 Retail	1,875	54	1,821	97.12%
2 Public House	152	2	150	98.68%
3 Office including Banks	1,663	16	1,647	99.04%
4 Hotel Etc	36	1	35	97.22%
5 Industrial	1,278	19	1,259	98.51%
6 Leisure	119	3	116	97.48%
7 Garages and Petrol Stations	51	2	49	96.08%
8 Cultural	5	2	3	60.00%
9 Sporting Subjects	11	0	11	100.00%
10 Education and Training	173	1	172	99.42%
11 Public Service Subjects	179	7	172	96.09%
12 Communications (Non Formula)	40	1	39	97.50%
13 Quarries Mines etc	2	0	2	100.00%
14 Petrochemical	3	0	3	100.00%
15 Religious	2	0	2	100.00%
16 Health Medical	20	0	20	100.00%
17 Other	147	29	118	80.27%
18 Care Facilities	91	3	88	96.70%
19 Advertising	130	0	130	100.00%
20 Undertakings	10	0	10	100.00%
	5,987	140	5,847	97.66%



Renfrewshire Valuation Joint Board

Report to: Renfrewshire Valuation Joint Board

Meeting on: 19th November 2021

Subject: Performance Report

Author: Assistant Assessor & Electoral Registration Officer

1. Introduction

This performance report covering the first six months of the rating year provides an update to the ongoing reporting of performance to the members and is intended to keep members informed of current performance and workload issues facing the Board.

2. 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 2021 to 30th September 2021

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	486	479	98.56%	7	1.44%	100.00%	0	0.00%
East Renfrewshire	284	280	98.59%	3	1.06%	99.65%	1	0.35%
Inverclyde	292	288	98.63%	3	1.03%	99.66%	1	0.34%
RVJB totals	1062	1047	98.59%	13	1.22%	99.81%	2	0.19%

The performance target of 95% within three months and 97.0% within 6 months has been exceeded with our key performance indicators showing 98.59% and 99.81% respectively. Staff have adapted efficiently and effectively to different working practices because of the global pandemic, and this can be seen in the council tax performance targets.

All the tasks carried out by staff are completed as per Scottish Government's guidelines to ensure the safety of themselves, their colleagues, and stakeholders. Covid-19 guidance is being monitored continuously by the Management Team to ensure it aligns with any changes to Scottish Government guidance.

In the period from 1st April 2021 to 30th September 2021, the average number of days taken to add a house was as follows:

Council Area	No. Added	Average No. of Days
Renfrewshire	486	25.23
East Renfrewshire	284	34.49
Inverclyde	292	17.51
RVJB Totals	1062	25.59

This measure exceeds our normal target of 38 days. This is also a measure of how efficiently staff have adapted to different working practices due to the varying restrictions imposed as a result of the global pandemic.

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 to 30th September during 2020 and 2021

Council Area	No. Deleted 2020	No. Deleted 2021
Renfrewshire	3	5
East Renfrewshire	0	1
Inverclyde	1	44
RVJB Total	4	50

3. Non-domestic Valuation

One of the main areas of work in non-domestic valuation is the maintenance of the Valuation Roll. The table below is a summary of the statutory amendments to the Valuation Roll over the last six months. These are new entries being added to the Roll, entries being deleted or properties that have been altered.

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

Period 1st April 2021 to 30th September 2021

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	75	42	56.00%	30	40.00%	96.00%	3	4.00%
East Renfrewshire	29	23	79.31%	3	10.34%	89.65%	3	10.35%
Inverclyde	47	36	76.60%	8	17.02%	93.62%	3	6.38%
RVJB totals	151	101	66.89%	41	27.15%	94.04%	9	5.96%

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 target of 50% to be actioned within 3 months and 75% within 6 months has been exceeded with our key performance indicators showing 66.89% and 94.04% respectively.

Please note however, although the number of alterations carried out to the roll have increased from last year going up from 51 at the same period in 2020 to 151 as at the 30th September 2021, this level of activity is still reduced compared to pre pandemic levels. For example, the total number of alterations carried out within the Joint Board area during the first six months of the roll for 2019/20 was 286 compared to 151 for 2021/2022. The effect of the pandemic on non-domestic properties in relation to alterations or new premises coming into existence is still below normal levels of activity. Clearly the non-domestic market is not recovering to the same extent as the domestic one. Current performance is well above the amended targets set for this year however, this may diminish depending on what happens over the remainder of this financial year.

Performance Targets are continuously monitored and evaluated by the Management Team and as previously highlighted in the Performance Report presented to the Board on the 18th September, the performance targets for non-domestic rating may require to be reviewed to reflect the effects of the ongoing Coronavirus pandemic, the impact on our working practices and how we deliver our services to stakeholders.

4. General Conclusions

The performance levels detailed above are in line with our expectations at this point in the rating year.

5. Recommendations

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

Lindsey Hendry
Assistant Assessor & ERO
8th November 2021

For further information please contact Lindsey Hendry on 0141 618 5927 or via email lindsey.hendry@renfrewshire-vjb.gov.uk



Renfrewshire Valuation Joint Board

Report to: Renfrewshire Valuation Joint Board

Meeting on: 19th November 2021

Subject: HM the Queen's Platinum Jubilee

Author: Assessor & Electoral Registration Officer

1. Introduction

A Royal Proclamation was issued by HM the Queen on 11th November 2020 announcing an additional bank holiday on Friday 3rd June 2022 to facilitate celebrations to mark HM the Queen's 70th anniversary as monarch, her Platinum Jubilee. The proclamation also announced that the late Spring bank holiday on Monday 30th May 2020 would move to Thursday 2nd June 2022.

2. Background

Staff within the Valuation Joint Board have six fixed public holidays, two days at New Year, two days at Easter and two days at Christmas. The remaining 6 public holidays are 'floating days' and can be taken at any time during the year. Within the Joint Board there is no contractual entitlement to the public holiday for the Queen's Platinum Jubilee, it is therefore for the Board to determine whether to recognise the day as a day of no work requirement. Similar arrangements were made for the Royal Wedding in April 2011 and the Queen's Diamond Jubilee in 2012.

The late Spring bank holiday is normally a 'floating day' for Joint Board staff that they are free to choose when to take rather than a fixed public holiday. It would be my intention to approve all applications from staff who wish to use a floating day on Thursday 2nd June

2. Recommendations

- i. The Board are requested to approve Friday 3rd June as a day of no work requirement.
- ii. The Board are asked to note that all applications from staff who wish to use a floating day on Thursday 2nd June will be approved

Robert Nicol
Assessor and Electoral Registration Officer
9th November 2021

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Renfrewshire Valuation Joint Board

To: Renfrewshire Valuation Joint Board

On: 19 November 2021

Report
by
Clerk

Arrangements for Future Meetings

1. Summary

1.1 The Joint Board's Procedural Standing Orders state that:

5. The board will agree the dates, times and places for its ordinary meetings. The board will meet from time to time in each constituent authority area and will normally hold at least four meetings a year.

1.2 On that basis, at a meeting of the Joint Board held on 30 June 2017, meeting dates, times and venues for Joint Board meetings were agreed from June 2017 to June 2022 in the offices of all three constituent authorities.

1.2 To allow the business of the Joint Board to continue during the pandemic and period of lockdown, arrangements were made for meetings of the Joint Board to be facilitated remotely using the Microsoft Teams platform and all members were provided with guidance and training on the use of the platform to allow meetings to be held successfully.

1.3 These meetings are recorded on Microsoft Teams, uploaded to YouTube and Renfrewshire Council's website which allows members of the public to be updated on the work of the Joint Board.

1.4 Renfrewshire Council host hybrid meetings using a Public-I hybrid meeting system together with Microsoft Teams; East Renfrewshire Council will use the Public-I hybrid meeting system together with Microsoft Teams from early 2022; and Inverclyde Council host hybrid meetings using a WebEx hybrid meeting system together with Microsoft Teams.

1.5 As Renfrewshire Council provides the secretariat for Joint Board meetings, and in consultation with the Convener, it is proposed that future Joint Board meetings 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.

- 1.6 East Renfrewshire and Inverclyde Councils are in agreement with this approach for future meetings.

2. Recommendations

- 2.1 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; and
- 2.2 That the Clerk, in consultation with the Convener and Depute Convener, be requested to develop a protocol for the conduct of hybrid meetings.

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