

HIGHLAND AND WESTERN ISLES VALUATION JOINT BOARD

18 February 2025

Agenda Item	5
Report No	VAL/ 2/25

Revenue Monitoring Report Period to 31 December 2024

Report by the Assessor and Electoral Registration Officer

Summary

This report sets out the revenue monitoring position of the Board for the period to 31 December and the projected year end position.

CURRENT POSITION

The attached monitoring statement shows the position for the period to 31 December 2024. Net expenditure to date is £2.387m and represents 65% of the annual budget of £3.690m.

YEAR-END PROJECTION

At this point in the year, the overall outturn is expected to be an underspend of £0.093m however, as in previous years, this projection is sensitive to the eventual outturn of the annual electoral canvass.

Staff costs

Salaries including NI, superannuation and overtime

Some limited overtime is being worked by staff across the department on digitisation of non-domestic files. Further staff have been recruited to assist with the digitisation project and it is anticipated that overtime working by staff will be greatly reduced.

Overtime is currently showing an overspend however additional hours totalling £0.045m were worked for Elections Act 2022 implementation and delivery of the UK Parliamentary General Election, for which additional funding was received from the UK Government.

Travel and subsistence

It is anticipated that this budget head will be overspent by the end of the financial year. This is in part due to face-to-face training being carried out on Elections Act changes with colleagues travelling to Inverness from Wick and Stornoway. Doorstep canvassing for the annual canvass has commenced.

Other staff costs

Other staff costs are expected to be overspend. This is due to removal expenses for the Depute Assessor & ERO and additional training for Elections Act, for which funding was received.

Property costs

Heating, lighting and cleaning

With the move to the new CiA financial system, costs for electricity have not yet been billed by Highland Council. Some estimated costs have been provided by the Finance Accountant however, the periods covered have not been advised.

Rent, rates and water

The current position for rent, rates and water shows a significantly higher period to date however, rates bills have been paid for the year.

Other property costs

Some works have been carried out in the Stornoway office with quotes being obtained for installation of an intruder alarm as part of the Board's Business Continuity Plan/Risk Register. Some minor works are anticipated in the Wick and Inverness offices including replacement of some blinds in Wick.

Administrative Costs

Printing, stationery and photocopying

The estimated year end variance shows an overspend at this point in the financial year however invoices for canvass costs have been miscoded. These will be journalled before the end of the financial year.

Postages

Expenditure on postages for the period to date would indicate a significant overspend however, annual canvass postage costs have been incurred in the first part of the financial year. There is an increase in postage costs due to the UK Parliamentary General election and mailings associated with this.

Legal Expenses

The LTS referral fees have now been settled and paid in full.

The Assessor has a case going before the Upper Tribunal for Scotland in Edinburgh regarding a hydroelectricity case. It is expected that this case will run early in 2025.

Digitisation costs

Digitisation costs are expected to be within budget. Some staff are working overtime to assist with scanning of files. Additional staff are being recruited to scan files but also to check that information has been scanned correctly before files are sent for secure disposal.

Some digitisation costs show as overspent; however, staffing costs have been incorrectly coded by the Highland Council Payroll Team. This matter has now been resolved and a journal will be done to correct this.

Apportioned Costs

The Central Support Charges from Highland Council will be billed in month twelve and are estimated to be in the region of £0.060m.

Supplies and Services

Computer charges

ICT charges for the year have yet to be billed but are set to be in the region of £0.172m. There are also some charges expected through the Highland Council invoice that will be processed for payment in due course. Due to the uncertainty with ICT costs an underspend is estimated however, this may change once the backlog of charges has been invoiced to the Board.

Income

The Electoral Registration Officer has received funding of £0.204m to date from the Department for Levelling Up, Housing and Communities (now the Ministry of Housing, Communities and Local Government) for Elections Act 2022 implementation work and delivery of the UK Parliamentary General Election. There is also carried forward income from 2023/24 totalling £0.014m.

Recommendation

The Board is invited to comment and otherwise note the content of this report.

Designation: Assessor and ERO

Date: 10 February 2025

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Depute ERO / Business Manager

HIGHLAND & WESTERN ISLES VALUATION JOINT BOARD

REVENUE BUDGET 2024/25

MONITORING STATEMENT FOR THE PERIOD ENDED 31 DECEMBER 2024

Heading	Period to date		Annual		Year End Estimated variance £000
	Budget £000	Actual £000	Budget £000	Estimated outturn £000	
Staff costs					
Salaries including NI, superann	1,996	1,893	2,660	2,571	(89)
Digitisation salaries incl. NI, superann, OT	26	59	37	69	32
Overtime	7	62	10	68	58
Salaries including NI, superann and overtime	2,029	2,014	2,707	2,708	1
Travel and subsistence	37	38	49	51	2
Other staff costs	34	42	45	58	13
	2,100	2,094	2,801	2,817	16
Property costs					
Heating, lighting and cleaning	26	10	35	46	11
Rent, rates and water	117	145	156	180	24
Other property costs	5	8	6	13	7
	148	163	197	239	42
Administrative costs					
Printing, stationery and photocopying	9	16	13	23	10
Postages	97	132	130	175	45
Telephone and fax costs	7	-	9	9	-
Advertising	2	-	3	3	-
Legal expenses	15	8	20	50	30
Digitisation costs	19	1	25	3	(22)
Other administration costs	46	44	61	61	-
	195	201	261	324	63
Apportioned Costs					
Central service support	45	-	60	60	-
Total Administrative costs	240	201	321	384	63
Transport costs	2	3	3	5	2
Supplies and services					
Computer charges	286	144	381	365	(16)
Valuation Appeal Committee expenses	-	-	-	-	-
	286	144	381	365	(16)
Members' Expenses					
Board expenses	8	1	10	10	-
TOTAL EXPENDITURE	2,784	2,606	3,713	3,820	107
Income					
Service Income	(17)	(219)	(23)	(223)	(200)
Interest Income	-	-	-	-	-
	(17)	(219)	(23)	(223)	(200)
NET EXPENDITURE	2,767	2,387	3,690	3,597	(93)