



**DUNBARTONSHIRE AND ARGYLL & BUTE VALUATION JOINT BOARD**

**FINANCE : 2 5 . , 1 \* \* 5 2 8 3**

**FRIDAY, 3 MAY 2019**

**AGENDA**

**1. APOLOGIES**

**2. DECLARATIONS OF INTEREST**

Members are invited to declare if they have an interest in any of the items of business on this agenda and the reasons for such declarations.

**3. TREASURER'S REPORT - REVENUE ESTIMATES 2019/2020 AND INDICATIVE ESTIMATES 2020/21 AND 2021/22 3 - 9**

Submit report by the Treasurer to the Valuation Joint Board providing information on the current financial forecasts for consideration previously reported to the Board within the Estimates 2019/20 report.

**4. ASSESSOR & ELECTOR REGISTRATION OFFICER'S REPORT - REVENUE ESTIMATES 2019/2020 AND INDICATIVE ESTIMATES 2020/2021 AND 2021/22 11 – 14**

Submit report by the Assessor & Electoral Registration Officer supplementing the Treasurer's report by providing further information on the financial pressures on the Joint Board arising from Non-Domestic Rates Reform.

**DUNBARTONSHIRE AND ARGYLL AND BUTE VALUATION JOINT  
BOARD**

**Report by Treasurer**

**Valuation Joint Board – Working Group – 3 May 2019**

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**Subject: Revenue Estimates 2019/2020 and Indicative Estimates  
2020/21 and 2021/22**

**1. Purpose of Report**

**1.1** The purpose of this report is to detail information regarding the current financial forecasts for consideration previously reported to the Board within the Estimates 2019/20 Report.

**2. Background**

**2.1** The Board on 1 March 2019 agreed to set up a Member/ Officer Working Group to consider the forecast financial position of the Board, the burdens being faced by the Board currently and into the future, with a view to agreeing a longer term financially sustainable position.

**2.2** The purpose of this short life working group is:

- (a) To ensure that the VJB is being as efficient as possible and has considered all potential approaches to cost saving (which maintain level/quality of service); and
- (b) To consider the future funding levels given the significant change arising from Barclay and other future changes, cost pressures, etc.

Historic cost pressures

**2.3** As previously reported to the Board, the Board has been subject to a number of additional statutory duties and responsibilities over the past few years, including:

- The designation of the Assessor for the DABVJB as being responsible for the valuation of Gas Utility subjects across all-Scotland in 2005. This currently is reflected in entries amounting to £109.6million being made in the West Dunbartonshire Valuation Roll;
- Introduction of Absent Votes on demand and the requirement to maintain and refresh records of personal identifiers on a cyclical basis (2008);
- The Freedom of Information (Scotland) Act, which came into effect in January 2005, the Public Records (Scotland) Act (2011), the European General Data Protection Regulations and the Data

Protection Action Act (2018) all introduced new duties and responsibilities in relation to the data and information held by the Assessor and ERO;

- Re-introduction of a mandatory annual door-to-door electoral canvass to follow-up on all non-returned canvass enquiry forms (this came into effect 2012, following legal interpretation and the introduction of performance standards by the EC);
- The introduction of Individual Electoral Registration in the period 2014 to 2016 replacing the old household application process;
- The extension of the franchise for Scottish and Local Government elections to 16 and 17 year-olds (formally added to the register 2015);and
- The re-introduction of Shooting Rights and Deer Forests to the Valuation Roll adding some 820 new subjects (and increase of 5.6%) to the Valuation Rolls for the DABVJB area effective from April 2017.

**2.4** Also previously reported, other non-statutory pressures which have added to the financial pressures on the VJB include:

- The Pay Modernisation/Single Status process resulted in increased wage costs;
- Recent national pay awards have been in excess of expectation;
- An actuarial adjustment of employer pension contributions from 19.3% to 23.3% in 2018/19 resulting in an annual cost increase of £63,000;
- The loss of West Dunbartonshire Council as tenants of part of 235 Dumbarton Road, Clydebank in March 2016 and the resultant liability for non-domestic rates charges for unoccupied property. The combined result of these changes were a loss in rental and service charge income of around £23,500 and an increase in rates and other expenditures of around £8,000 (the office space has been advertised but as yet no potential tenants have been identified);
- The introduction and development of the Scottish Assessors' web portal;
- Increasing expectations of service users that their service will be immediate and/or provided digitally; and
- A number of cost pressures arise from operating two separate offices which are so geographically distant from each other.

#### Efficiencies

**2.5** Also previously reported, over the same time period, a range of actions have been taken and efforts have been made to off-set increasing costs. These include:

- The FTE staffing level has been reduced from 64 in 2006 to 50 currently - a drop of almost 22%;
- Various changes have been made to management structures including a reduction from two Depute Assessor & EROs to one, three Divisional Assessors to two and three Admin Supervisors to two. Overall the Management Team has been reduced from eight members to five;
- The cost of permanent staff salaries, including overtime, has been reduced in actual monetary terms and by ~35% in real terms (RPI) since 2005/06;
- Where vacancies arise, replacing qualified staff with trainees;
- Increased use of flexible working, with around 30% of our staff having a working pattern of fewer than 35 hours resulting in a reduction to the overall FTE/salary expenditure;
- Reduction in IT team from three to two members;
- Moving to an external print & mail contract for most outgoing mail;
- There has been a very significant move to using e-mail for outgoing mail across all services;
- A reduction in the number of visits made to each household during the annual electoral door-to-door canvass;
- Providing options for making annual canvass returns by phone, text or internet and encouraging the use of these channels;
- Changing from oil fired heating to gas fired heating in our Clydebank office, centrally controlling office temperatures and switching utility suppliers;
- Moving additional filing/storage requirement in Campbeltown to cheaper premises;
- Extension of the expected life-cycle of ICT hardware; and
- Removal of desk-top printers and migration to multi-functional print and copy devices.

**2.6** On 1 March 2019, the Board agreed the 2019/20 Estimates, with a standstill contribution from constituent authorities through the use of balances of £162,213. The proposed use of reserves results in projected available resources for future use of £314,929 (including the prudential reserve of £100,000).

### **3. Main Issues**

**3.1** As previously reported, the Estimates report provided the Board with a high level 10 year forecast (appendix 1), which projects increasing budget gaps going forward, if no action is taken. Also as previously reported, currently, estimates for 2020/21 and 2021/22 identify budget gaps of £292,720 in 2020/21 and £440,994 (cumulative) in 2021/22, assuming standstill contributions from authorities (appendix 2).

- 3.2 A significant issue for constituent authorities is that funding to them from the Scottish Government has been reducing over a number of years and Directors of Finance in these authorities will always seek to ensure “value for money” in relation to the funding paid to the VJB as the requisition.
- 3.3 There are clear ongoing cost pressures facing the VJB arising from pay awards, new legislation/regulations, etc. and constituent authorities will be keen to understand the impacts of these on future costs, whether they are funded from Government, etc.
- 3.4 Consideration of the above and of potential opportunities for any further efficiencies within the VJB will provide clarity for the VJB and constituent authorities as to what can realistically be expected and required in terms of service delivery, costs and requisitions.

#### **4. Risk Analysis**

- 4.1 There are a number of assumptions within the draft budget and Finance Strategy. These assumptions (e.g. cost of valuation appeals; grant anticipated from the UK Government/Cabinet Office and Barclay funding) may lead to additional burdens if they do not come to the conclusion anticipated. Alternatively, additional grant funding may be identified which will have a positive effect on the current projections. Officers will monitor on an ongoing basis and update the Board and the Financial Strategy as appropriate.

#### **5. Conclusions and Recommendations**

- 5.1 The Working Group is requested to consider the information presented in the report and consider what information (financial and non financial) and/or actions they would like to be presented to a future Working Group meeting for further scrutiny and consideration.

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**Stephen West**  
**Treasurer**  
**Date: 19 April 2019**

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**Appendix 1** Long Term Financial Projections  
**Appendix 2** Detailed estimates 2019/20 & Indicative 2020/21  
2021/22

**Longer Term Financial Projections**

Based upon a set of assumptions (noted below), the 3 year indicative budget has been projected forward to identify possible gaps between income and expenditure, if no other changes in the Board's services take place:

	NET EXPENDITURE £000	STANDSTILL COUNCIL CONTRIBUTION £000	RESERVES £000	INDICATIVE BUDGET GAP £000
DRAFT BUDGET 2019/20	2,773	(2,611)	(162)	0
INDICATIVE BUDGET 2020/21	2,904	(2,611)	0	292
INDICATIVE BUDGET 2021/22	3,052	(2,611)	0	441
INDICATIVE BUDGET 2022/23	3,185	(2,611)	0	574
INDICATIVE BUDGET 2023/24	3,268	(2,611)	0	657
INDICATIVE BUDGET 2024/25	3,382	(2,611)	0	771
INDICATIVE BUDGET 2025/26	3,467	(2,611)	0	856
INDICATIVE BUDGET 2026/27	3,554	(2,611)	0	943
INDICATIVE BUDGET 2027/28	3,643	(2,611)	0	1,032
INDICATIVE BUDGET 2028/29	3,735	(2,611)	0	1,124

**Assumptions:**

- Staff turnover 3%
- Payaward to 2021/22 3%
- Payaward 2022/23 onwards 2.75% increase
- Protected lines – inflation 2022/23 onwards 3% increase
- Council contributions standstill
- No further budget changes/ burdens / efficiencies have been included for 2022/23 onwards at this stage
- Additional projected costs/ income for the implementation of Barclay have also been included

2017/18		2018/19			2019/20	2020/21	2021/22
OUTTURN	DESCRIPTION	ESTIMATE	PERIOD 10 ACTUAL	REVISED PROBABLE OUTTURN	DRAFT TOTAL ESTIMATE	INDICATIVE TOTAL ESTIMATE	INDICATIVE TOTAL ESTIMATE
£		£	£		£	£	£
1,544,223	APT&C - SALARIES	1,595,429	1,276,800	1,573,896	1,679,203	1,783,100	1,881,228
3,994	APT&C - OVERTIME	3,000	0	0	1,000	3,000	3,000
57,888	APT&C - TEMP	60,000	0	56,155	56,000	30,000	30,000
268,066	APT&C - SUPERANN	350,735	257,710	343,184	362,708	385,150	406,345
154,086	APT&C - N.I.	156,352	120,270	154,089	170,050	177,684	187,300
3,411	TRAINING COSTS	2,800	5,730	5,730	7,800	6,100	6,300
47,105	TRAVEL & SUBSISTENCE	45,000	33,002	45,000	45,000	45,000	45,000
218	OTHER EMPLOYEE COSTS	2,000	2,984	2,000	2,000	2,000	2,000
6,720	PENSION INCREASES	8,500	13,981	10,550	11,500	11,500	11,500
19,043	ILL-HEALTH RET'MENT PREMIUMS	21,000	23,171	23,171	28,546	30,313	31,981
<b>2,104,755</b>	<b>EMPLOYEE COSTS</b>	<b>2,244,816</b>	<b>1,733,648</b>	<b>2,213,775</b>	<b>2,363,808</b>	<b>2,473,846</b>	<b>2,604,654</b>
42,756	RATES	48,500	41,836	41,836	43,048	44,339	45,669
200	FURNITURE & FITTINGS	1,000	0	100	1,000	1,000	1,000
8,594	ELECTRICITY	10,500	4,396	9,500	10,500	11,550	12,705
9,099	GAS	9,000	4,623	9,000	9,450	9,923	10,419
17,835	CONTRACT CLEANING	18,204	18,225	22,900	23,587	24,295	25,023
5,000	OFFICE ACCOMMODATION	5,000	(5,980)	(3,980)	2,000	2,000	2,000
12,112	REPAIRS & MAINTENANCE	15,000	2,028	15,000	15,000	15,000	15,000
4,541	OTHER PROPERTY COSTS	5,000	1,182	5,000	5,000	5,000	5,000
<b>100,137</b>	<b>PROPERTY COSTS</b>	<b>112,204</b>	<b>66,310</b>	<b>99,356</b>	<b>109,585</b>	<b>113,106</b>	<b>116,816</b>
92	CLOTHING UNIFORMS ETC	300	49	100	300	300	300
580	COMPUTER EQUIPMENT	0	0	0	0	0	0
152	OFFICE EQUIPMENT	250	414	414	250	250	250
4,925	COMPUTER LICENCES	8,400	6,033	8,400	13,000	16,330	26,820
5,907	MACHINE RENTAL / LEASE	9,300	7,845	8,000	7,200	7,416	7,638
2,629	OTHER S & S	2,500	694	2,300	2,500	2,500	2,500
0	ICT CONSULTANCY	0	0	0	2,000	0	0
<b>14,285</b>	<b>SUPPLIES &amp; SERVICES</b>	<b>20,750</b>	<b>15,036</b>	<b>19,214</b>	<b>25,250</b>	<b>26,796</b>	<b>37,508</b>
7,110	AUDIT FEES & OUTLAYS	7,200	2,440	7,200	7,320	7,540	7,766
<b>7,110</b>	<b>PAYMENTS TO OTHER BODIES</b>	<b>7,200</b>	<b>2,440</b>	<b>7,200</b>	<b>7,320</b>	<b>7,540</b>	<b>7,766</b>
14,285	PRINTING	18,000	6,456	12,000	14,000	14,000	14,000
18,069	STATIONERY	23,000	17,366	22,000	20,000	19,000	19,000
113,928	POSTAGES	130,000	99,348	120,000	120,000	100,000	100,000
15,172	TELEPHONES	20,500	12,737	19,000	20,500	21,000	23,000
8,284	TELEPHONES/INTERNET REG.	8,700	8,909	8,909	9,500	9,500	9,500
5,052	BOOKS & PUBLICATIONS	5,000	4,666	5,000	6,000	6,000	6,000
2,800	LAND VAL. APPEAL COURT	6,000	2,075	2,075	6,000	5,000	5,000
26,647	ELECTORAL SYSTEM SUPPORT	27,458	21,140	21,140	28,229	29,076	29,948
4,961	ELECTORAL PARTICIPATION	6,000	6,379	6,379	6,000	6,000	6,000
128,054	CENTRAL ADMIN COSTS	125,493		125,493	122,983	122,983	122,983
12,618	INSURANCE	13,300	16,651	13,000	12,800	13,184	13,580
6,524	OTHER ADMIN COSTS	12,000	9,730	12,000	19,500	19,500	19,500
<b>356,394</b>	<b>ADMIN COSTS</b>	<b>395,451</b>	<b>205,458</b>	<b>366,996</b>	<b>385,512</b>	<b>365,243</b>	<b>368,511</b>



2017/18	2018/19			2019/20	2020/21	2021/22
OUTTURN DESCRIPTION	ESTIMATE	PERIOD 10 ACTUAL	REVISED PROBABLE OUTTURN	DRAFT TOTAL ESTIMATE	INDICATIVE TOTAL ESTIMATE	INDICATIVE TOTAL ESTIMATE
£	£	£		£	£	£
5,653 COURSES & CONFERENCES	6,000	2,605	6,000	6,000	6,000	6,000
775 MISCELLANEOUS	810	1,200	1,200	810	810	810
44,287 VALUATION APPEALS PANEL	45,000	19,723	45,000	45,000	40,000	40,000
20 TEMPORARY INTEREST	(100)	0	0	(100)	(100)	(100)
<b>50,735 OTHER EXPENDITURE</b>	<b>51,710</b>	<b>23,528</b>	<b>52,200</b>	<b>51,710</b>	<b>46,710</b>	<b>46,710</b>
<b>2,633,416 GROSS EXPENDITURE</b>	<b>2,832,130</b>	<b>2,046,419</b>	<b>2,758,741</b>	<b>2,943,184</b>	<b>3,033,241</b>	<b>3,181,965</b>
1,800 RENTAL INCOME	1,800	900	1,800	1,800	1,800	1,800
8,560 SALES FEES & CHARGES	2,500	5,832	5,832	3,000	3,000	3,000
70,321 GOVERNMENT GRANT	60,000	47,818	66,022	40,000	0	0
<b>80,681 GROSS INCOME</b>	<b>64,300</b>	<b>54,551</b>	<b>73,654</b>	<b>44,800</b>	<b>4,800</b>	<b>4,800</b>
<b>2,552,735 NET EXPENDITURE</b>	<b>2,767,830</b>	<b>1,991,868</b>	<b>2,685,087</b>	<b>2,898,384</b>	<b>3,028,441</b>	<b>3,177,165</b>
(2,664,460) CONSTITUENT CONTRIBUTION - STANDSTILL	(2,611,171)		(2,611,171)	(2,611,171)	(2,611,171)	(2,611,171)
CONSTITUENT CONTRIBUTION - BARCLAY	0		0	(125,000)	(125,000)	(125,000)
TRANSFER TO/(FROM) RESERVES	(156,659)		(73,916)	(162,213)	0	0
BUDGET GAP/ (SURPLUS)	0		0	0	292,270	440,994
RESERVES BROUGHT FORWARD	(551,058)		(551,058)	(477,142)		
TRANSFER TO/ FROM RESERVES IN YEAR	156,659		73,916	162,213		
RESERVES CARRIED FORWARD	(394,399)		(477,142)	(314,929)		
PRUDENTIAL TARGET	(100,000)		(100,000)	(100,000)		
EXCESS RESERVES FROM PRUDENTIAL TARGET	(294,399)		(377,142)	(214,929)		



**DUNBARTONSHIRE AND ARGYLL AND BUTE VALUATION JOINT BOARD**

**Report by Assessor & ERO**

**Valuation Joint Board – Working Group – 3 May 2019**

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**Subject: Revenue Estimates 2019/2020 and Indicative Estimates 2020/21 and 2021/22**

**1. Purpose of Report**

1.1 The purpose of this report is to supplement the Treasurer's report to the Working Group by providing further information regarding the financial pressures on the Joint Board arising from Non-Domestic Rates Reform.

**2. Background**

2.1 On 1 March 2019 the Joint Board agreed to set up a Member/Officer Working Group to consider the forecast financial position of the Board, the financial and non-financial burdens being faced by the Board currently and into the future, with a view to agreeing a longer term financially sustainable position.

2.2 The purpose of this short life working group is:

- (a) To ensure that the VJB is being as efficient as possible and has considered all potential approaches to cost saving (which maintain level/quality of service); and
- (b) To consider the future funding levels given the significant change arising from Barclay and other future changes, cost pressures, etc.

2.3 The Treasurer's report identifies some of the efficiency savings made and some of the additional financial and operational pressures which have challenged the Board in recent years. The purpose of this report is to expand on the current and future pressures arising from the proposed changes to the Non-Domestic Rates (NDR) system arising, largely, from the recommendations of the Barclay Review.

The Barclay Review

2.4 In 2016, the Scottish Ministers commissioned Ken Barclay to carry out an independent review of the non-domestic rates system in Scotland ("The Barclay Review") with the following remit:

"To make recommendations that seek to enhance and reform the non-domestic rates (also sometimes referred to as business rates) system in Scotland to better support business growth and long term investment and reflect changing market places, whilst still retaining the same level of income to deliver local services upon which businesses rely."

2.5 The 2017 Report of the Barclay Review of Non-domestic Rates ("the Barclay Review Report") contained 30 individual recommendations on how the rates

system could be reformed in Scotland. On 12 September 2017, the Cabinet Secretary for Finance and the Constitution made a statement in the Scottish Parliament outlining substantive responses to 25 of the Barclay Review recommendations, accepting the vast majority and choosing to add further measures to support investment and growth.

- 2.6** Subsequently, the Scottish Government ran a three month public consultation, “Barclay Implementation: A consultation on non-domestic rates reform”, from 25th June to 17th September 2018 to seek views on the specific details of how the legislation underpinning several of the Barclay Review recommendations would work in a number of areas.

The Non-Domestic Rates (Scotland) Bill

- 2.7** In February 2019 the Minister for Public Finance and Digital Economy announced the outcome of the consultation exercise and confirmed the provisions that would to be included in the draft Non-Domestic Rates (Scotland) Bill.
- 2.8** On 25 March 2019 the Scottish Government introduced the Non-Domestic Rates (Scotland) Bill along with Explanatory Notes, a Financial Memorandum and a statement on the legislative competence of the Bill. The Bill contains several of the provisions required to implement Barclay recommendation but further secondary legislation will be required to effect much of the detail.
- 2.9** The main changes to the NDR system included in the Bill, which affect the Assessor, are:-
- \* Revaluations are to be effective every 3 years from 2022.
  - \* The Valuation Roll will be required to mark new and improved properties to assist in the application of the “Business Growth Accelerator”.
  - \* Certain properties located in public parks will be entered into the valuation roll for the first time.
  - \* The current appeals system will be replaced by a 2-stage proposals and appeals process.
  - \* New civil penalties are to be introduced for non-provision of information.
- 2.10** As well as providing more detail on the operation of the above, secondary legislation is expected to include a requirement to check that Self-Catering Units are actually let for 70 days in any year.
- 2.11** It is expected that the Scottish Government will separately require that Assessors provide ratepayers with information on how their Rateable Values have been arrived at and that there is much increased consultation with ratepayer representatives on valuation methods in advance of each Revaluation.

**3. Financial Pressures**

- 3.1** The Barclay Review Report recognised that several of its recommendations would have resource implications for Assessors.

**3.2** The Financial Memorandum which was published with the Bill, recognises this and projects potential costs nationally as follows (£millions):-

<b>Year</b>	<b>2019/20</b>	<b>2020/21</b>	<b>2021/22</b>	<b>2022/23</b>	<b>2023/24</b>	<b>2024/25</b>	<b>Total</b>
Staffing	2.07	3.95	4.52	4.86	5.12	5.46	26.0
ICT	0.26	0.46	0.46	0.23	0.22	0.28	1.9
Portal	0.12	0.12	0.12	0.13	0.12	0.12	0.7
Other	0.05	0.07	0.08	0.09	0.08	0.09	0.5
<b>Total</b>	<b>2.50</b>	<b>4.60</b>	<b>5.18</b>	<b>5.31</b>	<b>5.54</b>	<b>5.95</b>	<b>29.1</b>

**3.3** The costs above assume a 25% fall in appeal volumes following the 2022 Revaluation (compared to 2017), though Scottish Government has not yet indicated how this reduction would be achieved.

**3.4** As many of the details of the forthcoming legislation are not yet known it remains difficult to be precise in projecting both specific requirements and costs.

**3.5** Notwithstanding the above, it is clear that delivery of 3-yearly Revaluations and the various other miscellaneous changes can only be achieved through investment in people and development of ICT systems. Current market conditions are such that the Joint Board is very unlikely to attract qualified surveyors, so graduates or trainees will need to be recruited, preferably in 2019, in order that they are qualified and suitably experienced by, or around, 2022. Further, the Joint Board's current valuation activities are heavily dependent on a legacy ICT system which will need to be developed significantly to meet future needs. It is therefore probable an additional programmer/analyst resource will be required.

**3.6** Based on an initial assessment of need, the likely costs to the Joint Board of the necessary changes were projected as follows:-

<b>Year</b>	<b>2019/20</b>	<b>2020/21</b>	<b>2021/22</b>	<b>2022/23</b>	<b>2023/24</b>	<b>2024/25</b>
Staff	125,000	160,910	209,650	284,400	298,100	314,000
ICT		15,000	25,000	10,000	10,000	35,000
Portal	7,500	7,500	7,500	7,500	7,500	7,500
Other				2,000	2,000	2,000
<b>Totals</b>	<b>132,500</b>	<b>183,410</b>	<b>242,150</b>	<b>303,900</b>	<b>317,600</b>	<b>358,500</b>

It should be noted that these projections assume that the current 'base' staffing levels are maintained and do not include the same assumption of a 25% reduction in appeal volumes as was made in the table at 3.2 above.

**3.7** The figures at 3.6 above will be subject to review as requirements become clearer. Indeed, the 19/20 projected costs are more likely to be significantly less than the £132,500 indicated above.

3.8 The Scottish Government's Local Government Finance Circular No.2/2019 which provides for the 2019/20 Local Government Settlement indicated additional funding for Assessor implementation of Barclay as follows:-

<b>Authority</b>	<b>Funding</b>
Argyll & Bute Council	£62,000
East Dunbartonshire Council	£30,000
West Dunbartonshire Council	£32,000
<b>Total</b>	<b>£124,000</b>

3.9 The budget approved by the Joint Board on 1 March 2019 included an assumption of £125,000 of additional funding for 2019/20 and projected a similar amount for 2020/21 and 2021/22. It should be noted, however, that, despite the Financial Memorandum to the NDR Reform Bill including an increasing cost into the future, no formal Government commitment has been given to provide Assessors with specific funding beyond 2019/20.

#### 4. Conclusion

4.1 Although the Joint Board currently has a funding gap in its projected estimates and is under some pressure to reduce expenditure, there is a very real likelihood of an increased need for significant additional funding on staff and ICT in the coming years. Without any commitment from Government to meet these costs, the Joint Board will need to consider how these additional funding pressures are addressed.

*David C Thomson*

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**David Thomson**  
**Assessor & ERO**

**Date: April 2019**

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