



*Dunbartonshire and Argyll & Bute  
Valuation Joint Board*

Council Offices  
16 Church Street  
Dumbarton  
G82 1QL

12 June 2026

Dear Sir/Madam

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

You are requested to attend a Hybrid meeting of the Valuation Joint Board to be held at **11.00 a.m. on Friday, 19 June 2026.**

In accordance with the Joint Board's Standing Orders, Members are asked to attend the meeting remotely using MS Teams.

The business is as shown on the enclosed agenda.

Please advise [committee.admin@west-dunbarton.gov.uk](mailto:committee.admin@west-dunbarton.gov.uk) if you are unable to attend the meeting.

Yours faithfully

**ALAN DOUGLAS**

Clerk to the Valuation Joint Board

Distribution:-

Councillor Mark Irvine, Argyll & Bute Council  
Councillor Ian MacQuire, Argyll & Bute Council  
Councillor Dougie McFadzean, Argyll & Bute Council  
Councillor Gordon Blair, Argyll & Bute Council  
Councillor Peter Wallace, Argyll & Bute Council

Councillor Jim Gibbons, East Dunbartonshire Council  
Councillor Ben Langmead, East Dunbartonshire Council  
Councillor Stewart MacDonald, East Dunbartonshire Council  
Councillor Vaughan Moody, East Dunbartonshire Council  
Councillor Willie Paterson, East Dunbartonshire Council  
Councillor Calum Smith, East Dunbartonshire Council

Councillor Karen Murray Conaghan, West Dunbartonshire Council  
Councillor Gurpreet Singh Johal, West Dunbartonshire Council  
Councillor Jonathan McColl, West Dunbartonshire Council  
Councillor John Millar, West Dunbartonshire Council  
Councillor Lawrence O'Neill, West Dunbartonshire Council

All Substitute Members for information.

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

**FRIDAY, 19 JUNE 2026**

**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 MINUTES OF PREVIOUS MEETING 7 - 12**

Submit, for approval as a correct record, the Minutes of Meeting of the Valuation Joint Board held on 20 March 2026.

**4 BEST VALUE - PERFORMANCE REPORTING AND PLANNING 13 - 26**

Submit report by the Depute Assessor & Electoral Registration Officer providing an update on progress in relation to Best Value and, in particular, to advise on external performance reports for the year 2025/26. The report will also seek Member approval of the Public Performance Report for 2025/26 and the Key Performance Indicator (KPI) targets for 2026/27.

**5 BEST VALUE - RISK MANAGEMENT UPDATE 27 - 41**

Submit report by the Assessor & Electoral Registration Officer seeking approval of the Joint Board's Risk Register for 2026/27.

**6 BEST VALUE - CUSTOMER SERVICE AND COMPLAINTS UPDATE 43 - 45**

Submit report by the Depute Assessor & Electoral Registration Officer advising of the results from the Customer Consultation process during 2025/26 and of the outcomes from the Complaints Procedure during 2025/26.

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- 7 DRAFT ANNUAL ACCOUNTS FOR YEAR ENDING 31 MARCH 2026 47 - 111**
- Submit report by the Treasurer presenting the Draft Annual Accounts for the year ending 31 March 2026.
- 8 ASSURANCE STATEMENT FOR THE YEAR ENDED 31 MARCH 2026 FROM THE SHARED SERVICE MANAGER - AUDIT & FRAUD 113 - 118**
- Submit report by the Treasurer advising contents of the annual Assurance Statement given to Members of the Board in support of the Annual Governance Statement. This report outlines how audit assurances are obtained.
- 9 ELECTORAL REGISTRATION SERVICE UPDATE 119 - 122**
- Submit report by the Principal Administration Officer providing an update on the current position in relation to the Board's Electoral Registration service.
- 10 ASSESSORS SERVICE UPDATE 123 - 130**
- Submit report by the Depute Assessor & Electoral Registration Officer advising of the General Background of Non-Domestic Rating and Council Tax and on progress in relation to the Assessor's Non-Domestic Rating (NDR) valuation functions, the disposal of 2010 and 2017 NDR Revaluation and 'running roll' appeals, the disposal of 2023 NDR proposals and appeals, 2026 Proposals, the annual review of Self-Catering subjects, the Assessor's Council Tax valuation function, the disposal of Council Tax proposals and appeals and the Council Tax - High Value Property Bands project. The report will also provide information on the Delivery of the 2026 Revaluation and forthcoming priorities and next steps.
- 11 PROCUREMENT OF PRINT AND MAIL UPDATE 131 - 132**
- Submit report by the Assessor & Electoral Registration Officer providing an update on the ongoing procurement exercise in relation to the Joint Board's Print and Mail Services.
- 12 CLEAR DESK AND SCREEN PRIVACY POLICY 133 - 142**
- Submit report by the Assessor & Electoral Registration Officer seeking approval for the implementation of a proposed new personnel policy.

### 13 DATES OF NEXT MEETINGS

Members are asked to agree the proposed dates for future Valuation Joint Board meetings:-

- Friday, 27 November 2026 at 11.00 a.m. (West Dunbartonshire); and
- Friday, 19 March 2027 at 11.00 a.m. (East Dunbartonshire)

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For information on the above agenda please contact Lynn Straker, Committee Officer, Regulatory, Municipal Buildings, College Street, Dumbarton G82 1NR. Tel: 07814553595. Email: [lynn.straker@west-dunbarton.gov.uk](mailto:lynn.straker@west-dunbarton.gov.uk)



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

At a Hybrid Meeting of the Dunbartonshire and Argyll and Bute Valuation Joint Board held in the Tom Johnston Chamber, East Dunbartonshire Council Offices, 12 Strathkelvin Place, Kirkintilloch, Glasgow G66 1XT on Friday, 20 March 2026 at 11.00 a.m.

**Present:** Councillors Gordon Lowe; Stewart MacDonald; Vaughan Moody and Jim Gibbons (East Dunbartonshire Council); Councillors Ian MacQuire and Peter Wallace (Argyll and Bute Council); and Councillors Gurpreet Singh Johal and Jonathan McColl (West Dunbartonshire Council)

**Attending:** Russell Hewton, Assessor and Electoral Registration Officer (ERO); Kevin Kelly, Depute Assessor and Registration Officer; Laurence Slavin, Treasurer; Joanne Thomson, Accountant; Rosemary Nelson, Principal Administration Officer; Louis Deamer and Sam Thomson, External Auditors – Forvis Mazars; and Lynn Straker, Committee Officer.

**Apologies:** Apologies for absence were intimated on behalf of Councillors Lawrence O'Neill and John Millar, West Dunbartonshire Council; Councillors Mark Irvine and Dougie McFadzean, Argyll & Bute Council; and Councillor Callum Smith, East Dunbartonshire Council.

**Councillor Vaughan Moody in the Chair**

**DECLARATIONS OF INTEREST**

It was noted that there were no declarations of interest in any of the items of business on the agenda.

**MINUTES OF PREVIOUS MEETING**

The Minutes of Meeting of the Valuation Joint Board held on 28 November 2025 were submitted and approved as a correct record.

## **REVENUE & CAPITAL BUDGETARY CONTROL REPORT TO 31 JANUARY 2026 (PERIOD 10)**

A report was submitted by the Treasurer advising Members on the progress of the revenue budget and the capital programme for 2025/26.

After discussion and having heard the Treasurer and the Assessor & Electoral Registration Officer in further explanation and in answer to Members' questions, the Joint Board agreed:-

- (1) to note that it is anticipated that £0.325m of revenue reserves will be required to be used in-year to balance the revenue account;
- (2) to note it is anticipated that an additional £0.071m funding will be required to maintain the Boards Prudential Reserves Level; and
- (3) to note the projected capital re-profiling of spend and earmarked resource of £0.045m, to be carried forward into 2026/27 to fund the completion of the existing capital projects.

## **UPDATED LONG TERM FINANCIAL STRATEGY AND REVENUE AND CAPITAL ESTIMATES 2026/2027**

A report was submitted by the Treasurer providing the updated Long Term Financial Strategy; the 2026/27 revenue estimates and the level of constituent authority requisitions in 2026/27; the draft 2026/27 Capital Estimates and the indicative revenue and capital budget forecasts for 2027/28 and 2028/29.

After discussion and having heard the Accountant in further explanation, the Joint Board agreed to:-

- (1) Approve the updated Long Term Financial Strategy as detailed at Appendix 1;
- (2) Approve the draft 2026/27 revenue estimates as detailed at Appendix 2;
- (3) Note the indicative revenue estimates for 2027/28 and 2028/29;
- (4) Approve the 2026/27 revenue requisition is based on each council's GAE figures with the apportionment as identified at paragraph 3.11;
- (5) Approve the 2026/27 Barclay Review funding based on the Scottish Governments allocation as identified at 3.12 above;
- (6) Approve the proposed 2026/27 capital spend (as detailed in Appendices 5 and 6) of £9,500 to be progressed and funded as detailed at 3.16 above;
- (7) Note the indicative capital bids for 2027/28 and 2028/29 (as detailed in Appendix 5 and Appendix 6);

- (8) Note the likely capital re-profiling of spend and earmarked resources to be carried forward from 2025/26 into 2026/27 to fund the completion of the existing capital projects; and
- (9) Note the indicative capital programmes for 2027/28 to 2028/29 and indicative constituent contributions, based upon current GAE allocations. Requests for final approval will be requested year on year.

### **EXTERNAL AUDIT ENQUIRIES - 2025/26 ACCOUNTS**

A report was submitted by the Treasurer informing Members of the External Auditor's requirement for the provision of information regarding the Board's approach to dealing with fraud, litigation, laws and regulations as part of their audit of the Board's Statement of Accounts for 2025/26 and to allow the Board to comment on the response related to 'Those Charged with Governance'.

After discussion and having heard the Accountant in further explanation, the Joint Board agreed to:-

- (1) Receive and comment upon, the enquiries for those charged with governance for the 2025/26 Accounts; and
- (2) Agree with the draft responses set out in Appendix 1 to this report and approve their submission to the Board's external auditors.

### **FORVIS MAZARS' ANNUAL AUDIT PLAN 2025/26**

A report was submitted by the Treasurer presenting the Forvis Mazars' Annual Audit Plan for the audit of financial year 2025/26 to the Board for information.

After discussion and having heard the External Auditors – Forvis Mazars and the Treasurer in further explanation and in answer to Members' questions, the Joint Board agreed to note Forvis Mazars' audit plan for the audit of financial year 2025/26.

### **BEST VALUE - SERVICE PLANNING**

A report was submitted by the Assessor & Electoral Registration Officer seeking Joint Board approval of the April 2026 update to the approved 2024-27 Service Plan.

After discussion and having heard the Assessor & Electoral Registration Officer in further explanation, the Joint Board agreed to approve the April 2026 update to the Service Plan for the period 2024-27.

## **CODE OF GOOD GOVERNANCE - ANNUAL SELF ASSESSMENT**

A report was submitted by the Assessor & Electoral Registration Officer advising on the completion of the Joint Board's annual Local Code of Good Governance self-assessment for 2025/26.

After discussion and having heard the Assessor and Electoral Registration Officer in further explanation and in answer to Members' questions, the Joint Board agreed:-

- (1) to note the completion of the 2025/26 self-assessment of the Joint Board's compliance with best practice in Good Governance; and
- (2) to approve the 2025/26 Good Governance Action Plan.

## **WORKFORCE PLANNING**

A report was submitted by the Assessor & Electoral Registration Officer advising Members of progress in relation to Workforce Planning within the Joint Board.

After discussion and having heard the Assessor & Electoral Registration Officer in further explanation, the Joint Board agreed:-

- (1) to note the progress in relation to implementing the Workforce Plan;
- (2) to approve the latest 2026 Update to the Workforce Plan; and
- (3) to note that progress will be monitored and evaluated and further actions will be taken as circumstances require.

## **ELECTORAL REGISTRATION SERVICE UPDATE**

A report was submitted by the Principal Administration Officer providing members of the Joint Board with an update on the current position in relation to the Board's Electoral Registration service.

After discussion and having heard the Principal Administration Officer in further explanation, the Joint Board agreed note the content of the report.

## **ASSESSORS SERVICE UPDATE**

A report was submitted by the Depute Assessor & Electoral Registration Officer advising Members of:

- General Background of Non-Domestic Rating and Council Tax.
- Progress in relation to the Assessor's Non-Domestic Rating (NDR) valuation functions.

- Progress in relation to disposal of 2017 NDR Revaluation and 'running roll' appeals.
- Progress in relation to disposal of 2023 NDR proposals.
- Progress in relation to preparation and delivery of the 2026 Revaluation.
- Progress in relation to the annual review of Self-Catering subjects.
- Progress in relation to the Assessor's Council Tax valuation function. Page 4
- Progress in relation to disposal of Council Tax proposals and appeals.
- Forthcoming priorities and next steps.

After discussion and having heard the Depute Assessor & Electoral Registration Officer in further explanation, the Joint Board agreed:-

- (1) Progress in relation to the general maintenance of the Valuation Roll and the 2023 proposals/appeals;
- (2) Progress in relation to the new SCU annual audit and its impact on staff and service delivery;
- (3) Progress in relation to the general maintenance of the Council Tax List, including the disposal of Council Tax proposals and appeals;
- (4) The update in relation to Sold House Band Reviews;
- (5) The progress of our Council Tax record digitisation project; and
- (6) Progress being made in relation to forthcoming priorities and next steps, in particular the delivery of the Council Tax Revaluation of Higher Value Properties that the Assessor will be required to undertake.

### **PRINT & MAIL SERVICES CONTRACT**

A report was submitted by the Assessor & Electoral Registration Officer seeking the approval of the Joint Board to authorise the Assessor & ERO in consultation with the Clerk and/or Treasurer of the Board to conclude the award of the contract for Dunbartonshire and Argyll & Bute Valuation Joint Board's Print and Mail Services.

After discussion and having heard the Assessor & Electoral Registration Officer in further explanation, the Joint Board agreed:-

- (1) to authorise the Assessor & ERO and the Clerk and/or Treasurer to conclude the award of the contract for Dunbartonshire and Argyll & Bute Valuation Joint Board - Print and Mail Services to the preferred bidder, following evaluation of the received tenders; and
- (2) to note that the contract shall be for a period of 2 years, with the option to extend for a further two periods of 1 year. The estimated commencement date of the contract is 1st June 2026.

## **CODES OF CONDUCT FOR OFFICERS**

A report was submitted by the Assessor & Electoral Registration Officer seeking Members approval of a revised Code of Conduct for Employees.

After discussion and having heard the Assessor & Electoral Registration Officer in further explanation and in answer to Members' questions, the Joint Board agreed:-

- (1) to note that they should comply with the Codes of Conduct of their own authorities; and
- (2) to approve the revised Code of Conduct for Employees;
- (3) to have a link to the Code of Conduct for Employees easily available.

## **DATE OF NEXT MEETING**

Members noted that the next meeting of the Valuation Joint Board was scheduled for Friday, 19 June 2026 at 11.00 a.m. and would be held remotely using MS Teams.

The meeting closed at 11.52 a.m.

## DUNBARTONSHIRE AND ARGYLL & BUTE VALUATION JOINT BOARD

### Report by Depute Assessor & Electoral Registration Officer

Valuation Joint Board – 19 June 2026

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**Subject: Best Value - Performance Reporting and Planning**

#### 1.0 Purpose of Report

To update the Members of the Joint Board on progress in relation to Best Value and, in particular, to advise on external performance reports for the year 2025/26.

To seek approval of the Public Performance Report for 2025/26

To seek approval of the Key Performance Indicator (KPI) targets for 2026/27.

#### 2.0 Background

##### 2.1 Best Value – General

By placing a formal requirement on local government bodies, including Valuation Joint Boards, to 'secure Best Value', The Local Government in Scotland Act 2003 created a statutory requirement to provide continuous improvement in public services.

##### 2.2 Performance Monitoring/Key Performance Indicators

###### 2.2.1 Performance in Valuation Functions

Assessors provide measures of Council Tax List and Valuation Roll performance to the Scottish Government, annually. These also form the basis of the Board's Public Performance Reports. The performance targets for 2025/26 were approved by the Board at its meeting on 20 June 2025.

#### 3.0 Progress

##### 3.1 Performance Monitoring/Key Performance Indicators (KPIs)

###### 3.1.1 Performance in Valuation Functions

The KPIs for the Joint Board area for the year 2025/26 have been compiled and are attached (Appendix 1) for members consideration.

Our targets were not achieved for Valuation Roll changes, although in respect of changes to the Council Tax List, targets were exceeded. An analysis of performance over time is shown in Appendix 2. The downward trend in recent

years coincides with NDR Reform, the loss of experienced qualified staff and our inability to recruit qualified replacements, and the introduction of legislation requiring the Assessor to carry out an annual audit of Self-Catering Properties on the Valuation Roll. The rise in performance during 2025/26 is perhaps a sign of our trainees becoming more confident and able in their roles, coupled with the benefits of our replacement IT system.

That being said, the organisation faced an unprecedentedly difficult year. Delays in the implementation of the new system saw a number of workstreams build up a backlog early in the year, with focus later in the year requiring to shift to delivering the 2026 Revaluation of all non-domestic properties. This was a huge volume of work, which was delivered with new and unfamiliar systems.

The LTC have continued apace with citing both Council Tax and Non-Domestic appeals which has required continued resource throughout the year to prepare cases and comply with new procedural arrangements. A particular challenge has been the availability of qualified valuers to appear in the role as Expert Witness at hearing. Of our 10 valuer grade positions only 1 is qualified. We have therefore been dependent on Divisional Valuer and Assessor grades to drive forward appeal disposal and other work streams.

The introduction of an annual Self-Catering audit has been a major new work stream which has been ongoing for the past 3 years. The audit has directly impacted on KPI numbers as resulting changes to Roll and List are retrospective, with the audit checking criteria met in the previous financial year. This impact has been multi-faceted, with the direct impact as described above with each resultant alteration being carried out necessarily in retrospect, but also the volume of additional work has resulted in other workstreams not being resourced as would have been expected.

The 2025/26 KPI statistics and targets for the year 2026/27, as contained in Appendix 1, have been submitted to the Scottish Assessors' Association for collation and onward transmission to the Scottish Government. It is notable that other Assessors who are heavily impacted by the Self-Catering audit have experienced similar marked reductions in targets and outcomes.

### **3.1.2 Public Performance Report**

The above KPIs have been included in our 2025/26 Public Performance Report which is attached for Members' consideration (Appendix 3).

## **4.0 Next Steps**

### **4.1 Performance Monitoring/Key Performance Indicators (KPIs)**

The proposed KPI targets for 2026/27 are presented today for approval (see Appendix 1). A full re-consideration of existing KPIs was undertaken following successive years of missed targets the foreseen continued impact on KPIs of the annual SCU audit.

It is suggested that the targets are set to take cognisance of the known fact that circa 300 retrospective NDR deletions and CT new entries will be made to the Roll and List as a result of the annual SCU audit. This year will also require the receipt and checking of Proposals made in relation to Revaluation Roll entries.

As ever, there are a number of uncertainties which all have the ability to impact on KPI figures for 2026/27. These include the unpredictability of Non-Domestic appeal volumes and our ability to adequately fill staff vacancies.

Performance against these targets will be monitored monthly by valuation teams and quarterly by the Management Team with a view to redirecting resources as required.

The Public Performance Report for 2025/26 will, subject to the approval sought below, be posted on our website.

## **5.0 Recommendations**

Members are asked to:

- (a) Note the performance in relation to the Valuation Roll and Council Tax List KPIs for 2025/26.
- (b) Approve the Public Performance Report for 2025/26.
- (c) Approve the KPI targets for 2026/27.

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Person to contact:  
Kevin Kelly (Depute Assessor and ERO)  
Tel: 0141 562 1260;  
E-mail: [kevin.kelly@dab-vjb.gov.uk](mailto:kevin.kelly@dab-vjb.gov.uk)

### **Appendices:**

Appendix 1: KPI Statistics  
Appendix 2: KPI Trends  
Appendix 3: Public Performance Report 2025/26



## Appendix 1 - Key Performance Indicators 2025/26

### Valuation Roll

Total No of entries as @ 1<sup>st</sup> April 2025 14,919  
 Total Rateable Value @ 1<sup>st</sup> April 2025 £395.053 million

During the year, 784 amendments were made to the Valuation Roll within the following periods

	Actual 2024/25	Target 2025/26	Actual 2025/26	Target 2026/27
0-3 months	19%	45%	20%	45%
3-6 months	6%	15%	23%	15%
>6 months	75%	40%	57%	40%

Total No of entries as @ 31st March 2026 15,180  
 Total Rateable Value @ 31st March 2026 £385.24 million

### Council Tax List

Total Number of entries @ 1st April 2025 149,183

692 new entries were added to the Valuation List within the following periods

	Actual 2024/25	Target 2025/26	Actual 2025/26	Target 2026/27
0-3 months	40%	65%	66%	65%
3-6 months	6%	10%	17%	10%
>6 months	54%	25%	17%	25%

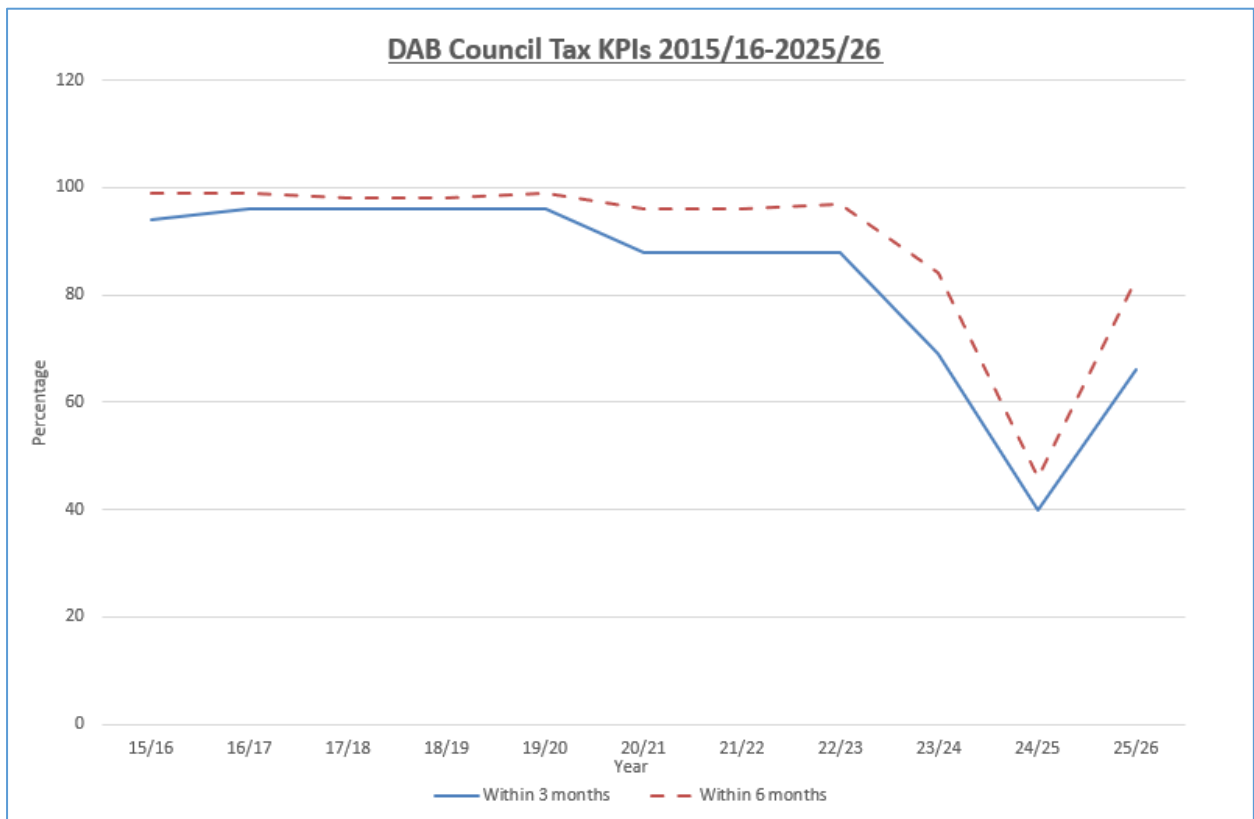
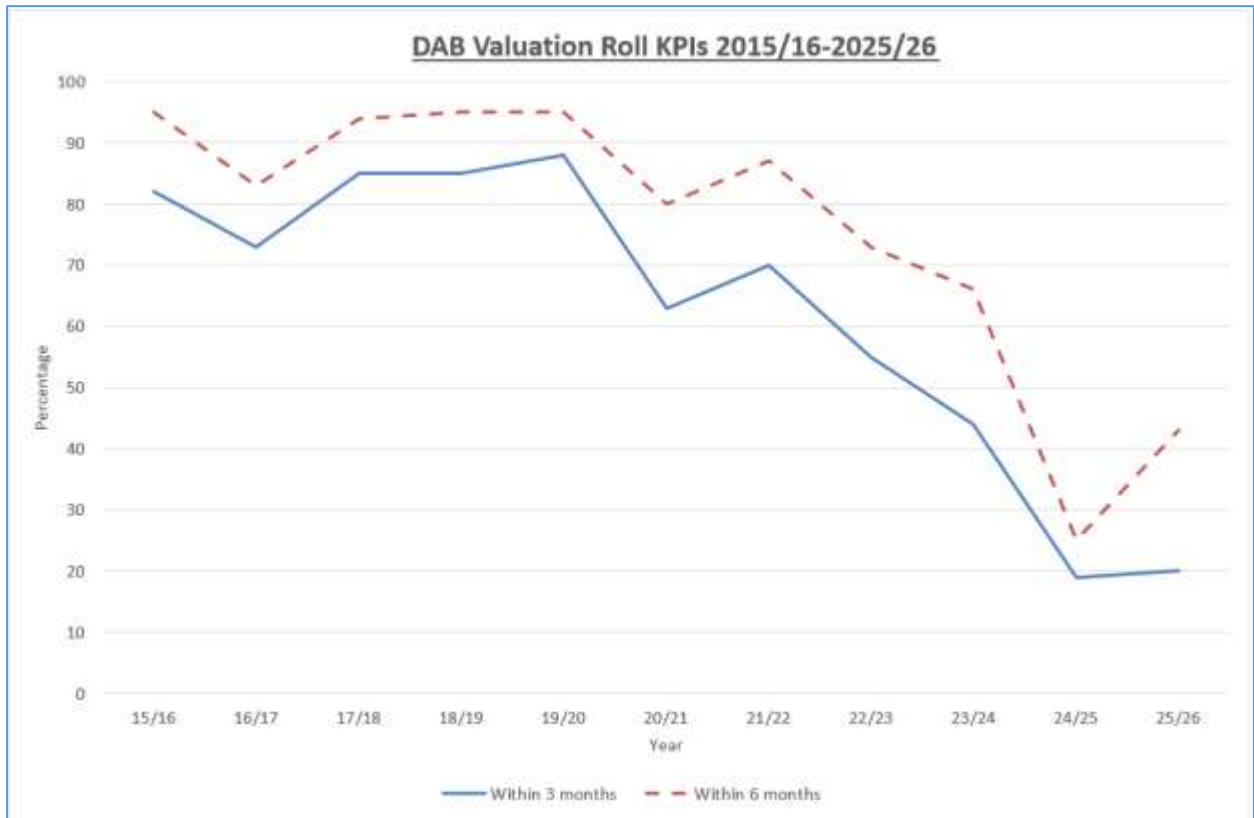
Total Number of entries @ 31st March 2026 149,379

The Board previously agreed that a new Performance Indicator in relation to Band Increases following Sale would be introduced. The agreed target is for 75% of amendments to be made within 6 months.

Year	Number of amendments	Time between receipt of sale and Valuation Notice being issued.		
		Less than 6 months	Between 6 and 12 months	Over 12 months
2024/25	142	29%	6%	64%
2025/26	4	25%	25%	50%



Appendix 2 - Key Performance Indicator Trends







*Dunbartonshire and Argyll & Bute  
Valuation Joint Board*

# Public Performance Report 2025/26

[assessor@dab-vjb.gov.uk](mailto:assessor@dab-vjb.gov.uk)

[saa.gov.uk/dab-vjb](https://saa.gov.uk/dab-vjb)

## 1.0 Background

The Assessor for Dunbartonshire and Argyll & Bute Valuation Joint Board is an independent statutory official who is responsible for the preparation and maintenance of the Valuation Rolls and Council Tax Valuation Lists for East and West Dunbartonshire and Argyll & Bute Councils. The Assessor has also been appointed as the Electoral Registration Officer for these three areas and he is therefore required to prepare and maintain their Registers of Electors and Absent Voting lists.

## 2.0 General Information

During the year to 31st March 2026, the organisation had a full-time equivalent staff of 45.57 and a staffing budget of £2,537,326. A total of 258.36 full-time equivalent days (5.58%) were lost through illness, an increase from 5.1% in 2025/26.

## 3.0 The Council Tax Valuation List

The Council Tax Valuation List contains all domestic properties and shows their allocated Council Tax band which is based on the market value of the property as at 1991. The bands shown are used by our constituent authorities for the production of Council Tax bills.

As at 31st March 2026, the Valuation Lists for Dunbartonshire and Argyll & Bute contained a total of 144,630 dwellings on the Council Tax List (excluding Garages and Stores). Of the 692 houses added to the List between 1st April 2025 and 31st March 2026, the time between the date of occupation/completion and the issue of the Notice of Banding is shown in the following table. The 3 month target was achieved this year and the 6 month target exceeded by 7%.

The targets set for 2026/27 are to make entries in the List for 65% of new properties within 3 months and 75% of all new properties within 6 months. The impact following the introduction of legislation requiring the Assessor to carry out an annual Self-Catering Audit has lessened resulting in fewer retrospective changes to both the Valuation Roll and List. It is estimated that around 300 Self Catering Units will be deleted from the Valuation Roll in 2026/27 as a direct result of the 2024/25 and 2025/26 SCU Audit, both of which will be carried out in year. These subjects will require to be added to the Council Tax Valuation List effective from 1 April 2024 or 1 April 2025 respectively, resulting in all of these being out with target.

As the process is necessarily carried out in arrears, there is no way to mitigate the impact that the audit has on performance indicators. This has almost caused a reset of the base position, although the number of affected subjects in each year will be unknown until the audit is complete.

Year	Number	Within 3 Months		Within 6 Months	
		Target	Achieved	Target	Achieved
2025/26	845	65%	66%	75%	83%
2024/25	1210	70%	40%	75%	46%
2023/24	1013	90%	69%	95%	84%
2022/23	1231	90%	88%	95%	97%

2021/22	1395	96%	88%	98%	96%
2020/21	917	86%	88%	95%	96%
2019/20	1061	96%	96%	98%	99%
2018/19	992	96%	96%	98%	98%
2017/18	832	95%	96%	98%	98%
2016/17	932	95%	96%	98%	99%
2015/16	1077	95%	94%	98%	99%

## 4.0 Non-Domestic Valuation Rolls

Valuation Rolls contain the rateable values of all non-domestic properties within the valuation area. The rateable values shown are used by the Joint Board's constituent local authorities for the production of non-domestic rates bills, and for the calculation of various different relief schemes operated by local authorities and Scottish/UK Governments. They are also used by water suppliers for calculating water bills for non-domestic properties.

As at 31st March 2026 the Valuation Rolls for Dunbartonshire and Argyll & Bute contained 15,180 subjects with a total rateable value of £385.24 million. Of the 784 amendments made to the Valuation Roll between 1st April 2025 and 31st March 2026, the performance reflecting time between the effective date of the alteration and the issue of the Valuation Notice is shown in the following table, along with previous years' data.

The reset in the base position is again largely due to the newly legislated Self-Catering annual audit, where non-qualifying properties are removed from Council Tax and added to the Valuation Roll from the start of the previous financial year. Each of these alterations to the Roll is necessarily out with the targets set. The larger than expected number of these alterations has caused the figures achieved to be much lower than target. Also of significant note in year was the delivery of the first revaluation of all non-domestic properties for the three yearly revaluation, with a one year tone date. This involved a significant amount of work in year, delivering both a draft Revaluation Roll in November 2025, and the final Roll in March 2026.

The introduction of a replacement Assessors Valuation and Case Management System also impacted workflows within year, with many having to be redesigned and re-written.

The targets set for 2026/27 are 45% of alterations affected to the Roll within 3 months and 60% within 6 months.

Year	Number	Within 3 Months		Within 6 Months	
		Target	Achieved	Target	Achieved
2025/26	784	45%	20%	60%	43%
2024/25	1974	50%	19%	65%	25%
2023/24	936	70%	44%	90%	66%
2022/23	847	75%	55%	90%	73%
2021/22	949	75%	70%	90%	87%
2020/21	984	76%	63%	91%	80%
2019/20	928	86%	88%	95%	95%
2018/19	1084	85%	85%	95%	95%
2017/18	989	83%	85%	95%	94%
2016/17	848	83%	74%	95%	84%
2015/16	969	80%	81.9%	94%	95.4%

The 2026 Revaluation Rolls were made up in year, with the Draft Roll being published on 30 November 2025. The Draft Roll contained 14,998 entries, with a combined Rateable Value of £459,594,252. Following this, representations were received from 518 ratepayers. This resulted in 45 valuations being revised before final publication. In addition, 144 ratepayers pre-agreed their Rateable Value, representing £136,930,370 of value which is now locked in for the period of the Roll (save for any changes or errors). The Revaluation Roll was made up on 15 March 2026, and contained 15,359 entries, with a combined Rateable Value of £457,096,098. The Roll came in to force on 1 April 2026, and will remain in force until superseded by a new Revaluation Roll (scheduled for 1 April 2029).

## 5.0 Electoral Registers

The Electoral Registers list the name and addresses of everyone who is registered to vote.

Registration services for two local by-elections were delivered in year. A project plan to deliver for the 2026 Scottish Parliament Elections was put in place.

The 2025 annual Canvass was undertaken with the use of digital tablets. Internet returns (Ecomms) increased from 24,627 to 33,901 from the 2024 Canvass to 2025. Route 2 response rates showed an overall lower level of return than 2024. West Dunbartonshire council area did increase by 2.6% but Argyll & Bute council area decreased by 5.1%.

Annual Registers were published on 1st December 2025. The total electorate figure was slightly down on the total at publication in December 2024. The electorate tends to decrease after major electoral events and then increase again the year of such events.

<b>Year</b>	<b>Electorate at Publication</b>
2025	223,925
2024	226,577
2023	224,595
2022	226,626
2021	229,336
2020	224,800
2019	219,861
2018	219,637
2017	222,507
2016	221,078
2015	218,668

## 6.0 Other items of note

During the year the organisation:

- Concluded and signed the Annual Accounts for years ending 31 March 2024 and 2025.
- Carried out the annual review and update of our Service Plan for 2024-2027.
- Updated our Long-Term Financial Strategy.
- Completed an annual self-assessment of our Governance arrangements.
- Reported on our Equalities outcomes.

- Updated and reviewed our Workforce Plan.
- Agreed a Redundancy Policy.
- Agreed an Excess Travel Policy.
- Updated our Code of Conduct for Officers.
- Updated our Employer Discretions Policy.
- Updated our Financial Regulations.
- Delivered Registration Services for the two local by-elections.
- Implemented a new Assessors Case Management System.
- Continued to provide work-based training to staff in Rating and Valuation Methodology
- Disposed of all remaining 2023 Revaluation proposals.
- Disposed of proposals to alter entries in the Council Tax List.
- Responded to appeals being considered by the Scottish Courts and Tribunals Service.
- Issued Assessor Information Notices in preparation for the 2026 Revaluation
- Issued Civil Penalty Notices for non-return of Assessor Information Notices.
- Delivered the 2026 Revaluation, including Draft Revaluation Roll.
- Commenced a project to move from our premises at 235 Dumbarton Road to alternative accommodation.
- Completed the 2023/24 Self Catering Audit, and commenced the 2024/25 audit.
- Continued with a project to digitise the Boards records.
- Completed recruitment processes to fill 5 posts.
- Attended a Careers Fair to promote our organisation and advertise roles for the High Value Property Council Tax Revaluation
- Continued work on our Audit Action Plan and Good Governance Action Plan.
- Responded to 23 Freedom of Information Requests.
- Responded to 4 FOI Requests for a review
- Responded to 2 Subject Access Requests.
- Responded to 31 enquiries from elected officials.
- Responded to 17 complaints.
- Continued with regular Record Management days across both office locations to ensure full adherence with our business classification and retention schemes.
- Accepted an invitation from NRS to submit a Progress Update Review to the Keeper.
- Reviewed our Electoral Participation Strategy in advance of the Scottish Parliamentary Election (SPE).
- Updated our Reporting Strategy
- Introduced a CT update and NDR update reconciliation process with our three councils.
- Implemented a new survey workload system, along with new process instructions and user training.
- Delivered savings by reviewing the process of carrying out an ITR Canvass.
- Worked with our constituent councils to ensure that sufficient advance notice was available of revenue requirements for the 2026/27 year.
- Began redevelopment of the Board's ancillary software packages.
- Continued disposal of transferred CT appeals and presented cases to the First-tier Tribunal at online hearings under the new rules and procedures.
- Continued disposal of transferred NDR appeals and presented cases to the First-tier Tribunal at online hearings under the new rules and procedures.
- Completed the 2023/24 annual Self Catering Audit, and started on the 2024/25 audit.
- Carried out our annual good governance self-assessment
- Reviewed a number of process instructions, combining these in to single instructions across our organisation.

Our customer satisfaction survey showed that last year 89% of respondents reported that their dealings with our services were brought to a satisfactory conclusion.

A copy of the Assessor and Electoral Registration Officer's Annual Report is available on request from either office and also online at [www.saa.gov.uk/dab-vjb/best-value/annual-report-financial-statement](http://www.saa.gov.uk/dab-vjb/best-value/annual-report-financial-statement).

**DUNBARTONSHIRE AND ARGYLL & BUTE VALUATION JOINT BOARD****Report by the Assessor & Electoral Registration Officer****19 June 2026**

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**Subject: Best Value – Risk Management Update****1.0 Purpose of Report**

1.1 To seek Board approval of the Joint Board's Risk Register for 2026/27.

**2.0 Background**

2.1 Risk Management and Planning form vital parts of both the Best Value and Performance Management process and the Joint Board's Governance framework.

2.2 The Joint Board's Risk Management Strategy requires that the Risk Registers and Action Plans are revised annually.

**3.0 Progress**

3.1 The Management Team reviewed all current risks in April and May 2026 carrying out a full annual review. The current Board Risk Register is presented (See Appendix 1) for approval today.

3.2 Members should note that officers also utilise a more extensive and detailed Operational Risk Register and Risk Action Plan for the management of day-to-day, operational, matters along with a number of process or project specific Risk Registers.

3.3 The Operational Risk Register and Risk Action Plan can be made available to members on request.

**4.0 Next Steps**

4.1 The Management Team will continue to review changes to the risks and risk levels contained in the Risk Registers and will monitor progress against any outstanding actions on an ongoing basis.

**5.0 Recommendations**

5.1 Members are asked to approve the Board Risk Register, including the actions shown therein, for 2026/27.

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Person to contact:  
Russell Hewton (Assessor and ERO)  
Tel: 0141 562 1260  
E-mail: [russell.hewton@dab-vjb.gov.uk](mailto:russell.hewton@dab-vjb.gov.uk)

**Appendices:**

Appendix 1 – Board Risk Register



*Dunbartonshire and Argyll & Bute  
Valuation Joint Board*

**BOARD RISK REGISTER 2026**

## Version Control

Version	Originator	Summary of Changes	Date
2026 v0.1	Russell Hewton	For MT Review and update	28/05/2026
2026 v0.2	Russell Hewton	MT Approved	03/06/2026

## Introduction

At its meeting in June 2014 the Valuation Joint Board commented that their preferred approach to Risk would be for the Board to see, and approve, a Strategic Risk Register which highlighted the main areas of risk to the Board. At that same meeting the auditors present confirmed that a change towards a more strategic Risk Register would also be their recommendation for reporting to the Joint Board.

Thus the approach taken by the Management Team at annual reviews since has been to identify and include all the main strategic risks in a 'Board Risk Register'. Other risks are contained in an Operational Risk Register. Further, a number of additional registers continue to be maintained for specific functional areas such as those listed below.

<b>Specific Risk Registers</b>
Annual Electoral Canvass
Rolling Registration
Electoral Integrity
Electoral Awareness
Eros Electoral Management System
NDR Reform
Election Specific for large scale electoral events
Assessors System Replacement project
CT High Value Property Valuation project

This document constitutes the Board Risk Register for 2026/27 but, for consideration of the Board's full Risk Management Regime, reference should be also be made to the Risk Management Strategy, the Operational Risk Register and these other documents referred to above.

An Internal Audit of the Joint Board's risk management arrangements completed in 2019/20 concluded that the systems were working effectively.

## Methodology

The Assessor's Management Team is responsible for the annual review of the Board's Risk Registers and Action Plans, with the Board's approval being sought for the 'Board Risk Register' on an annual basis. The Management Team takes collective ownership of the risks identified. Ownership of, and responsibility for, mitigating actions are identified in Action Plans.

At or before annual review workshops, managers, using their business experience and knowledge, identify the internal and external factors affecting, or likely to affect the service provision of DABVJB.

Once risks have been identified they are systematically and accurately assessed. This process requires managers to judge:

- The probability of an event occurring
- The potential severity of the consequences should such an event occur

These can be evaluated using the definitions in the table below:-

<p><b>Likelihood</b> - “Probability of a risk event occurring”</p> <p>1. Unlikely but could happen (Low)                  2. Likely to happen (Medium)                  3. Very likely or already happening (High)</p>	<p><b>Impact</b> - “Severity of the consequences should such an event occur”</p> <p>1. This will cause some problems but could be managed (Low)                  2. This will cause significant delay or interruption to our services (Medium)                  3. This could cause our services to fail (High)</p>
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The likelihood and severity/impact scores will then be used to identify overall risk using the following Risk Matrix:-

I M P A C T	3	4	7	9
	2	2	5	8
	1	1	3	6
		1	2	3
<b>LIKELIHOOD</b>				

‘**Risk Score**’ in the tables below represents the extent of the risk (taken from the above table) to the Valuation Joint Board that would arise in an uncontrolled world i.e. if no actions were/had been taken to mitigate the risk.

‘**Residual Risk**’ in the tables below represents the extent of the real risk (also taken from the above table) to the Valuation Joint Board having taken the steps and/or mitigating actions included in the ‘Controls’ column.

It should be noted that, in the tables below, **it is the ‘Residual Risk’ which represents the real current risk to the Joint Board**. To emphasise this, the Residual Risk will be coloured coded as follows:-

Residual Risk Score	Traffic Light indicator of risk	Nature of Residual Risk
1, 2 or 3	Green	Low Risk
4, 5 or 6	Amber	Medium Risk
7, 8 or 9	Red	High Risk

The removal or closure of certain risks is also part of the review process.

Once the Risk Registers are completed, Action Plans, which contain the person responsible for carrying out the action and the target date for completion, are completed. Progress against Action Plans is reviewed regularly at Management Team Meetings and formally recorded in revised versions of the Action Plan and any actions taken during any year being included as ‘Controls’ in subsequent registers.

## Board Risk Register

Risk 1	Operational Area	All Functions		
<p><b><u>Risk Title/Description</u></b>  <b>Failure to comply with Legislation, including:-</b></p> <p>(a) Council Tax            (b) Electoral Registration            (c) Non-Domestic Rating Valuation            (d) Best Value, Health &amp; Safety, Freedom of Information, Equalities, Records Management, Data Protection etc</p> <p>Significant change has and will continue to be required to the service as a consequence of the NDR (Scotland) Act, including the move to 3-yearly Revaluations, the annual checking of evidence that self-catering properties continue to be eligible for entry in the Valuation Roll, and other 'Barclay' reforms.</p> <p>The uncertainties that such changes brings, when combined with the ongoing restrictions on local government funding, must increase the risk of failure to deliver statutory functions.</p> <p>Further, the implications of the Scottish Government's commitment to review local government funding, and in particular to reform Council Tax, are unknown at this time.</p> <p>Implementation of a new 2-stage appeals process which came in to effect on 1 April 2023, introduces further uncertainties.</p> <p>The effects of the Elections Act 2022 increase the risk of failure to meet new duties/requirements. Training and development of valuation staff remains difficult, with an unusually large number of trainees in the organisation, requiring much time and effort from the ever reducing number of qualified staff in the organisation.</p>				
<b>Likelihood</b>	<b>3</b>	<b>Impact</b>	<b>3</b>	<b>Risk Score</b>
				<b>9</b>
<p><b><u>Controls</u></b></p> <p>(a) <u>Council Tax</u>            Professional staff, checking procedures, authorising of statutory changes by way of user logins and permissions. Performance targets, monitoring and reporting. Regular supply of planning and development information from councils and sales info from RoS. Audit and control systems. Staff training and shadowing. Tailor made IT system. Review of Council Tax Proposal processes, including prioritising those stakeholders who have engaged timeously. Membership of SAA Domestic Subjects Committee. Awareness of relevant cases. Council Tax Instruction updated and rebranded as an Instruction, which is being reviewed with more granular step by step instruction. Introduction of monitoring procedures and Key Performance Indicators for Sold House Processes.</p> <p>(b) <u>Electoral Registration</u>            Appropriate staff, checking procedures, authorising of statutory changes by way of user logins and permissions.. Performance targets, monitoring and reporting. Audit and control systems. Staff training and shadowing. Tailor made IT system with input restrictions. Review of procedures such as canvass method by Electoral/Admin working group. Retain copies of existing legislation and monitor all new legislation. Membership and active involvement in SAA Electoral Registration Committee and Association of Electoral Administrators. Additional staff during canvass as required. Input to new legislation. Liaison with Electoral Commission. Compliance with ER legislation and good practice confirmed by internal audits. Changes from Elections Act implemented. Regular contact with Business Change Network to ensure that policy developments are communicated to administrators. UK Government liaison with EMS suppliers re systems development.</p> <p>(c) <u>Rating Valuation</u>            See CT legislation above. Collection of necessary rentals, costs etc. Involvement in variety of SAA Committees and application of SAA Practice Notes. Provision of training. Active participation in the SAA Training Group. Monitor progress of running roll monthly. Processes in place to handle pre 01/04/2023 appeals, and guidance and processes continually evolving for new Proposals. Liaison with partners in SAA to achieve consistency of practice, in particular where new legislation</p>				

is encountered. 2026 Revaluation delivered, and debriefs complete, with 2029 Project Plan in place. First trainee in 10 years has progressed to being a qualified valuer.

(d) Best Value, Health & Safety, Freedom of Information, Equalities, Records Management, Data Protection etc

Relevant Policies and processes are in place. Training and induction have been provided as appropriate and regular reports are provided to the Management Team and Joint Board as appropriate.

Customer Service appropriately monitored. Operational targets and monitoring in place.

Processes based on Local Government Model Publication Scheme and Guide to Information.

In line with above, much more information is now published on a pro-active basis.

Fire Risk Assessments and First Aid Risk Assessments in force (and reviewed regularly). Fire and smoke detectors, intruder alarm system installed, routinely maintained and tested. Fire/evacuation drills completed. H&S Risk Assessments reviewed annually. Induction procedures in place. Lone Working arrangements in place with alert/tracker phones in use by staff on survey and canvassers. Training provided in First Aid, Asbestos Awareness and Violence in the Workplace policies. Annual PAT tests completed. H&S Task register in place. Core Training Plan created for all staff.

Awareness and training in relation to Data Protection Act 2018. Data Protection Policy in place along with Data Audit, Data Breach procedures, Subject Access Request procedure and Privacy Impact Assessment process. DPO appointed. DSAs in place. Internal Audit of Data Protection and Freedom of Information structures and procedures concluded that the Board were generally compliant

Records Management Plan in place and Progress Update Review completed in 2024.

<b>Likelihood</b>	<b>2</b>	<b>Impact</b>	<b>3</b>	<b>Residual Risk</b>	<b>7</b>

<b>Action</b>	<b>Resp Person</b>	<b>Target Date</b>	<b>Progress</b>
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(a) **Council Tax**

Ensure survey records are current	DAs	Ongoing	Progress varies across the sections. Project aim for new CTHVPB Project to get survey records up to date.
Pro-actively seek to dispose of proposal and appeals	DAs	Ongoing	A number of appeals have been cited for hearing by LTC. New case management system bedded in.

(b) **Electoral Registration**

Maintain links to SAA, Scottish Government, AEA, Scotland Office, Electoral Commission, EMB and UK Government re changes in legislation. Respond to consultations etc.	ERO/PAO	Ongoing	
Continue to review budgetary provision, and availability of government grants.	ERO	Annually	UK Government committed to funding Elections Act – funding received 2025/26 and JLB for 2026/27 Barclay funding (reduced level) committed for 26/27,

			but not beyond at present.
<b>(c) Rating Valuation</b>			
Continue to dispose of Running Roll Proposals and appeals.	DAs	Ongoing	Remaining appeals sit with Tribunal for action.
Lobby government/respond to consultation on draft legislation.	Assessor (via SAA)	Ongoing	Consultation responses: SCU changes Scottish Electoral Reform Changes to Proposal Deadlines  Representation on IRRV Scottish Executive. RICS Rating Surveyors Group, IRRV Valuation Faculty Board.
<b>(d) Best Value, Health &amp; Safety, Freedom of Information, Equalities etc</b>			
All policies and procedures, including Core Training, to be subject to regular reviews	Assessor/ Man Team	As required	
Effect the Records Management Improvement Action Plan	Depute Assessor	Ongoing	Progress Update Review invited for May 2026 and submitted May 2026.
Complete Annual Core Training	All Staff	Annually	
Continue to ensure compliance with the Data Protection Act (2018), including implementation and review of Data Sharing (DSA) and Data Processing Agreements (DPA).	Assessor/ Depute Assessor	Ongoing	Depute Assessor to be booked on a course.
Update Personal Data Audit, and Review Data Retention Schedule in line with Internal Audit requirements.	Depute Assessor	Ongoing	Retained as annual reminder

Risk 2	Operational Area	All Functions			
<p><b><u>Risk Title/Description</u></b></p> <p><b>Current and expected future local government settlements, potentially with static or reduced funding, bring a number of related financial risks and/or risk of failure to meet statutory duties or maintain service/performance levels</b>, particularly in light of the changes to NDR, Electoral Registration Reform and Council Tax Revaluations.</p> <p>Scottish Government indicated the provision of funding to assist with implementation of NDR Reform between 2019/20 and 2024/25. Notification was received in 2022 that future agreed funding was to be capped, creating a funding gap of around £180k. This will come to an end in the medium term, however, creating a 'cliff-edge' funding issue where the requirements of providing the new rating system remain.</p> <p>An unprecedented rise in costs due to economic and/or political climate unforeseen at time of budget setting. In the short term, at least, increasing inflation is a risk to sound financial management.</p> <p>The Board, as a supplier of a service to its constituent authorities, is unable to raise charges, nor raise funds from other sources. This inevitably leads to costs increasing year on year. The Long Term Financial Strategy project this increase in funding requirements. Revenue estimates are based on the Board's Service Plan, and resultant Workforce Plan.</p>					
<b>Likelihood</b>	3	<b>Impact</b>	3	<b>Risk Score</b>	9
<p><b><u>Controls</u></b></p> <p>Financial Regulations and Standing Orders in place and updated.  Liaison with Treasurer and constituent councils, statutory requirement to fund Assessor and ERO, and the Board.  Budget monitoring reports to MTM in line with audit recommendations.  Procurement processes aligned with WDCs.  Joint procurement of IS systems and services through WDC. Using 'We-Buy' procurement system and other approved procurement frameworks.  Inflation considered in parts of the revenue estimates process. Planned delays in recruitment where appropriate etc.  Various money saving changes made including outsourcing the majority of our print and mail requirements. Advance planning of processes and resources.  Board approval of use of reserves. Voluntary Early Retirement/Severance (VER/S) scheme in place with criteria which require the VJB to consider financial viability and service provision. Staff have been released in previous years under this scheme with significant year-on-year savings.  Complete review of budgetary need undertaken in preparation for 2026/27 estimates.  Canvass reform reduced the extent of the door-to-door canvass requirement from 2020.  Reserves are available, although may be exhausted after this year.  Several underspends in recent years have reduced or delayed the pressure on use of reserves.  Review ongoing of VJB Contracts with a view to realising any efficiencies or savings that can be made.  New project to deliver Scottish Governments targeted revaluation of Council Tax High Value Properties. This will require extra resource to deliver. Funding committed for a three year period to offset this.</p>					
<b>Likelihood</b>	3	<b>Impact</b>	2	<b>Residual Risk</b>	8
<b>Action</b>		<b>Resp Person</b>	<b>Target Date</b>	<b>Progress</b>	
Legal advice if necessary.		Assessor	As required		
Continue to closely monitor budget spend and cost of various processes.		Assessor/ Man Team	Ongoing		

Continue to consider each budget line for cut in budgetary planning. Continue to include inflationary uplift in budget process where appropriate.	Assessor	Annually, prior to February	<p>Full consideration given to operational requirements in producing the 2026/27 draft revenue estimates along with indicative estimates for following years. Accrued reserves to be used to offset expenditure in forthcoming year. Long Term Financial Strategy highlights the continued increase in required contributions</p> <p>UK Government funding for Elections Act changes varies. JLB process for 2026/27</p> <p>Barclay funding committed for 2026/27.</p> <p>SG Commitment for 3 years of funding for CTHPB Revaluation (although will increase resource requirement)</p>
Continue to review and plan processes in advance. In particular, review where duplication exists across the Joint Board's 2 locations	Man Team	Ongoing	<p>New telephone system provides resilience and savings over two separate systems.</p> <p>Single 'return address' for outgoing mail reduces print and stock holding costs.</p> <p>Tasks allocated across organisation instead of duplicated at each location.</p>
Meet with Finance Officers of constituent Councils	Assessor / Treasurer	As required	
Continue to monitor effect on service provision/performance arising from staff losses.	Assessor/ERO/ Man Team	Ongoing	
Continue to lobby UK and Scottish Governments, as appropriate, for funding to deliver NDR and Electoral Reform, and suitably fund CT Revaluation as detailed elsewhere.	Assessor/ERO	Ongoing	Lobbying to be done through SAA. SAA Exec meeting soon with SG and will raise request again for funding.

Seek mechanism to 'cement' Scottish Government grant funding for Barclay/NDR Reform into core budget	Assessor/ERO	On/before cessation of direct grant funding	Reference included in Long Term Financial Strategy document. See above
Review property requirement/profile	Assessor/ERO/ Treasurer	2026/27	Alternative premises identified and project being worked on with WDC to move Clydebank office.
Joint Board to seek increased requisitions	Joint Board	As required	Preferably this would be done with the agreement of council finance officers. LTFS highlights increased (inflation linked) funding requirements for future years.

<b>Risk 3</b>	<b>Operational Area</b>	<b>Non-Domestic Rating</b>		
<b><u>Risk Title/Description</u></b>				
<p><b>Failure to deliver a successful and accurate Revaluation in 2029 and/or implement the changes introduced by the Non-Domestic Rating (NDR) Act. The challenges include:-</b></p> <ul style="list-style-type: none"> <li>(a) the move to a 3 yearly Revaluation cycle, with a valuation date 1 year in advance,</li> <li>(b) significant change to the proposals/appeals system,</li> <li>(c) The loss of experienced qualified surveyors staff over recent years, and the associated additional work of training and mentoring unqualified staff who replace them.</li> <li>(d) Transfer of appeals processes from Valuation Appeal Committees to First Tier Tribunal of Local Taxation Chamber of the SCTS.</li> </ul> <p>Separate risks specific to NDR Reform and the implementation of 3-yearly Revaluations are included in the Operational Risk Register. Board Members should remain aware of the far-reaching implications, including financial implications, of the change to 3-yearly Revaluations. Any major change to the role of the Assessor is likely to have knock-on implications for the post of ERO.</p> <p>Loss of experience in SAA (across the country) increases this risk.</p>				
<b>Likelihood</b>	<b>3</b>	<b>Impact</b>	<b>3</b>	<b>Risk Score</b>
				<b>9</b>
<b><u>Controls</u></b>				
<p>Revaluation processes are known and understood, although are now carried out in a much shorter timescale than before.</p> <p>Statutory functions met continually in line with statutory requirements and established methodologies.</p> <p>Expected Performance Standards may require to be relaxed in order to ensure statutory functions are delivered.</p> <p>Customer satisfaction remains at a reasonable level.</p> <p>SAA meetings with Government officials in respect of development of policy and legislation.</p> <p>Additional funding received in years 2019/20 – 2026/27 to fund the additional burdens of the Barclay Reforms.</p> <p>Assessors' new information gathering powers and deterrent of Civil Penalties are designed to increase information available to inform Revaluation, although this comes with an added overhead in administering the Civil Penalty Process.</p>				

Valuation Working Group formed to promote consistency, share practice, and introduce more efficient methods, along with staff guidance and training. Developments and instructions for new NDR Proposals in place. CAS User Group and Governance Group membership/participation to development systems to ensure compliance with valuation principles and legislation					
<b>Likelihood</b>	<b>2</b>	<b>Impact</b>	<b>3</b>	<b>Residual Risk</b>	<b>7</b>
<b>Action</b>		<b>Resp Person</b>	<b>Target Date</b>	<b>Progress</b>	
Focus on statutory requirements as priority over other non-statutory reform proposals		Assessor	Ongoing	Logging of all tasks undertaken allows managers to focus on statutory workloads.	
Continue to develop ICT systems to provide enhanced analysis and valuation capability		Assessor	Various	Implementation of new Valuation and Case Management System during 2025/26	
React to any legislation and government policy requirements		Assessor/ Joint Board	As req'd		
Continue to promote professionalism, performance levels (including KPI areas of function) and customer satisfaction.		All Staff	Ongoing	KPI Targets reviewed for the year 2026/27.	
Ensure that funding is made available for the additional requirements of NDR Reform		Joint Board/ Assessor/ Constituent Councils	Ongoing	Liaison with Scottish Government (through SAA) has ensured funding continued through 2026/27.	
Continue to provide resources, including personnel and ICT, required to deliver reform.		MT	Ongoing	Overtime used to deliver Revaluation, with significant amounts required ahead of Draft Roll and Final Roll publication.	
Ensure local 2029 Revaluation/NDR Reform Project Plan is created, maintained and adhered to.		Valuation WG	Ongoing	Various delivery dates, and learning incorporate from 2026 Revaluation.	
Actively participate in development of Practice Notes including input at Committee and Working Group meetings		Relevant valuation staff	Ongoing	Committee and Working Group Memberships reviewed regularly	
Ensure ongoing ingather of relevant rental, cost, throughput and other information required to complete Revaluation		Divisional Assessors	Ongoing	New guidance note written for issue and process for a rolling cycle of issue of all AINs. Business Support Team now taking responsibility for this action.	

<b>Risk 4</b>	<b>Operational Area</b>	<b>All Functions</b>		
<b><u>Risk Title/Description</u></b>				
<p><b>VJB is very dependant for delivery of its statutory functions and its day-to-day operations on various uses of ICT. Failure of these systems presents a significant risk to the operations of the Assessor and ERO, especially at key dates. The risk also extends to loss of data from systems.</b></p> <p>The following contribute, or could potentially contribute, to this risk:-            Failure of WDC to comply with the terms of the existing Service Level Agreement; Potential loss of connectivity to the internet and/or WDC Data Centre; Potential loss of skill sets for legacy ICT systems;            Single point of dependency/failure on/of programming capability.            NDR Reforms increase the need for ICT development and system change.</p>				
<b>Likelihood</b>	<b>3</b>	<b>Impact</b>	<b>3</b>	<b>Risk Score</b>
<b><u>Controls</u></b>				
<p>Systems are tested and robust.            SLA with WDC to provide support, in particular for e-mail, internet access, security etc.            Systems and data are backed-up in line with industry best practice.            Electoral Management System replicated over two servers in two locations several times per hour.            Risk Registers and action plans exist and are regularly reviewed.            Staff trained and user manuals available.            Security controls, requirement for passwords and protocols are all in place, including encryption of all laptops.            Contract in place covering supply and maintenance of EMS software – updates being provided and implemented as required.            Contract in place covering supply and maintenance of Valuation software – updates being provided and implemented as required.            Maintenance and support arrangements and a rolling programme of hardware replacement are in place.            Paper/alternate procedures could be implemented for several functions.            Current versions of software in use.            Business Continuity Procedure in place and regularly reviewed. Contingency arrangements with Government Digital Service tested.            Regular liaison meetings with WDC.            Task Manager used to log issues and keep track of progress towards resolution. Knowledge base created as a resource to help resolve issues.            Regular IT Team meetings, which are minuted.            Board approved IT Strategy covers security issues.            IT team members and WDC support staff are made aware of critical timetables etc.            Communication lines to both offices upgraded in 2025/26.            Disaster Recovery procedures for Electoral Management System have been tested and work as expected.</p>				
<b>Likelihood</b>	<b>2</b>	<b>Impact</b>	<b>3</b>	<b>Residual Risk</b>
<b>Action</b>		<b>Resp Person</b>	<b>Target Date</b>	<b>Progress</b>
Maintain and keep current all of the above		Assessor/ Depute Assessor	Ongoing	
Continue to replace and decommission PCs		Assessor	Ongoing	Capital funding available to continue refresh in 2026/27.
Crash-test and recover new Valuation System		Assessor	TBC	There is a dependency on WDC ICT relating to

			network and security issues.
Install second internet connection to Clydebank office	Assessor	Ongoing	Additional connection installed to provide resiliency in the case of an outage of the main connection.

<b>Risk 5</b>	<b>Operational Area</b>	<b>Council Tax</b>
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**Risk Title/Description**

The Scottish Government in its budget in January 2026, announced an intention to carry out a targeted revaluation of Higher Value Property Bands, with those properties with a value (at April 2026) of over £1m being placed in Band I, and those over £2m being placed in Band J. Changes to the Council Tax List will come in to force in April 2028. **The risks arising are:-**

- (a) **Failure to recruit sufficient additional staff to deliver the project,**
- (b) **Failure to adequately train additional staff,**
- (c) **Existing workloads for management team leave little capacity for managing additional projects,**
- (d) **Failure to identify properties within the scope of this targeted exercise,**
- (e) **There is insufficient or unreliable market evidence on which to base decisions,**
- (f) **Details of properties held are not up to date, leading to incorrect analysis and/or valuations,**
- (g) **Limitations of IT system to deliver changes in an efficient manner,**
- (h) **Challenges against entries will overlap with the delivery of other statutory functions (Revaluation 2029)**

<b>Likelihood</b>	<b>3</b>	<b>Impact</b>	<b>3</b>	<b>Risk Score</b>	<b>9</b>
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**Controls**

Project Plan and Risk Management being developed.  
 Attended a careers fair to promote the organisation and encourage applicants to apply for posts.  
 Successful round of recruitment to fill new temporary posts.  
 Close work with SAA Domestic Committee (monthly meetings taking place)  
 Work started on gathering market evidence around the tone date.  
 Letter of confirmation from Scottish Government of funding for year 2026/27.  
 Initial discussions with IT supplier through CAS Governance Group.

<b>Likelihood</b>	<b>3</b>	<b>Impact</b>	<b>3</b>	<b>Residual Risk</b>	<b>9</b>
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<b>Action</b>	<b>Resp Person</b>	<b>Target Date</b>	<b>Progress</b>
Complete project plan	Depute	July 2026	
Ensure process instructions in place	Depute	July 2026	
Provide appropriate training to new staff	VWG	July 2026	
Carry out survey work/inspections to get property records up to date	VWG	July 2026	
Form an analysis that can be continually updated and refined of property sales and property details	VWG	July 2026	
Identify in scope dwellings.	VWG	October 2026	
Identify changes required to IT systems and liaise with supplier.	VWG	August 2026	

<b>Risk 6</b>	<b>Operational Area</b>	<b>All Functions</b>		
<b><u>Risk Title/Description</u></b>				
<p><b>The Valuation Joint Board may fail to meet its duties or to maintain service levels in light of the loss and absence of staff, along with the associated recruitment difficulties in attracting qualified chartered surveyors.</b></p> <p>This risk is multiple in nature, arising from:-</p> <ul style="list-style-type: none"> <li>(a) the loss of staff (i.e. numbers/complement)</li> <li>(b) the loss of experience and knowledge</li> <li>(c) the loss of Management Team experience</li> <li>(d) difficulties in attracting suitably qualified and/or experienced staff</li> <li>(e) the above is amplified by the salary levels in private sector for qualified valuers, and equivalent positions in other local authority departments</li> <li>(f) levels of turnover in clerical and administrative staff</li> <li>(g) the inability to bring on trainees as had been scheduled, during the covid-related restrictions on attending the workplace, and with a lack of people now able to provide training</li> <li>(h) More restricted applicant pools than was the previous experience</li> <li>(i) The time and resource required to train new/inexperienced staff causes pressures in other areas of service.</li> <li>(j) Retention of staff once qualified/trained.</li> </ul> <p>Associated with this risk is that, being a small organisation, the Valuation Joint Board has a number of posts/functions where there is a single point of potential failure.</p>				
<b>Likelihood</b>	<b>3</b>	<b>Impact</b>	<b>3</b>	<b>Risk Score</b>
<b>9</b>				
<b><u>Controls</u></b>				
<p>Wide range of attractive Terms &amp; Conditions including attractive pension scheme and flexible working and 'family friendly' policies. These are now highlighted in recruitment adverts. Strong commitment to all strands of Equality in the workplace and the recruitment process. Several recent rounds of prompt recruitment (albeit still unable to attract qualified valuers). Career progression opportunities.</p> <p>Barclay funding provided for additional posts, although this funding has not been committed for future years.</p> <p>Workforce Plan in place and budgetary provision made for 2026/27.</p> <p>Restructure of Valuation Teams took place in 2023, to better balance the teams and provide better development and support structure for staff.</p> <p>Closer working between two locations now implemented to allow for roles and tasks to be performed organisation-wide, providing more learning experiences, and increasing efficiency of tasks.</p> <p>Linked Training Rooms created in both office locations to allow whole organisation training to take place.</p>				
<b>Likelihood</b>	<b>3</b>	<b>Impact</b>	<b>2</b>	<b>Residual Risk</b>
<b>8</b>				
<b>Action</b>	<b>Resp Person</b>	<b>Target Date</b>	<b>Progress</b>	
Consider re-evaluation of Valuation staff grades to reflect market pressures	Assessor	As required	Will be subject to HR&OD approval and resource availability	
Implement Workforce Plan	Management Team	As required	Several recruitment processes have been completed and are ongoing.	
React to any ongoing retirements and resignations with prompt recruitment				
Consider other means of securing resources such as use of short-term contracts or employing contractors	Assessor	As required	Subject to HR&OD advice	



## DUNBARTONSHIRE AND ARGYLL &amp; BUTE VALUATION JOINT BOARD

## Report by the Depute Assessor &amp; Electoral Registration Officer

19 June 2026

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**Subject: Best Value – Customer Service and Complaints Update**

**1.0 Purpose of Report**

**1.1** To advise members of the results from the Customer Consultation process during 2025/26.

**1.2** To advise members of the outcomes from the Complaints Procedure during 2025/26.

**2.0 Background****2.1 Customer Satisfaction Survey**

A key component of Best Value is consultation with stakeholders. A satisfaction survey of recent users of the Joint Board's services has been in place for some years.

**2.2 Complaints Procedure**

The Joint Board operates a Complaints Procedure which is in line with the Public Sector Ombudsman's Model Complaints Handling Procedure.

**3.0 Progress****3.1 Customer Satisfaction Survey**

As a matter of course, an invitation to provide feedback (via a weblink), is included in most of our outgoing correspondence.

A summary of the results for the year is provided below:

- 89% of our stakeholders who provided us with feedback find us professional, courteous and helpful.
- 89% of our stakeholders were satisfied with the quality of the information or advice given.
- 63% of queries or transactions are completed at the first point of contact.
- 90% of matters were not concluded to the satisfaction of the stakeholder at the point of feedback.

The summary below illustrates that satisfaction levels over time.

	2021/22	2022/23	2023/24	2024/25	2025/26
Was the person with whom you communicated professional, courteous and helpful?	97%	94%	90%	85%	89%
Was the matter brought to a satisfactory conclusion immediately?	64%	64%	67%	63%	63%
Was the matter brought to a satisfactory conclusion?	94%	94%	87%	84%	90%
Are you satisfied with the quality of the information or advice given to you?	96%	93%	83%	85%	89%

Equalities monitoring was undertaken, and one-third of respondents provided information on their protected characteristics. Sample sizes within the various equality groups were generally too small to draw firm conclusions. The results are monitored by management with any apparent variations within any of the groups with protected characteristics being followed up to ensure that we are carrying out our functions in a fair and equitable manner.

Qualitative comments provided by service users are used by Management to either commend staff or investigate areas and procedures that might be improved upon.

### 3.2 Complaints Procedure – outcomes 2025/26

The Joint Board implemented a new Complaints Procedure, which is in line with the Scottish Public Sector Ombudsman’s (SPSO) Revised Model Complaints Handling Procedure, with effect from 1 April 2021.

There were 17 complaints received during 2025/26 which is a large decrease from 2024/25 (34). Complaints were received in respect of the three services ER (2), CT (8) and ND (7) however there is no clear and obvious spikes or trends in terms of their nature.

There were some instances of complaints relating to poor standard of service provided in relation to the Valuation function of the Board. Where this was due to poor communication or response time, these Complaints were upheld as the service provided was out with the expectation of the Board and the Assessor. New processes have been implemented alongside a new Case Management system which the Board has invested in, which has given staff and managers better oversight of workloads, and allow such issues to be spotted sooner.

As well as our annual customer complaints report, quarterly reports are prepared and published on our website. The content and outcome of complaints are

discussed at the regular management team meetings and any opportunities for organisational learning are implemented.

#### **4.0 Next Steps**

- 4.1** Results of both the Customer Satisfaction Survey and the Complaints Procedure will continue to be used by the Management Team, where possible, to identify further improvement action.

#### **5.0 Recommendations**

Members are asked to:

- (a) Note the positive results from the Customer Satisfaction Survey.
- (b) Note the results from the Complaints Procedure.

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Person to contact:  
Kevin Kelly (Depute Assessor and ERO)  
Tel: 0141 562 1263  
E-mail: [kevin.kelly@dab-vjb.gov.uk](mailto:kevin.kelly@dab-vjb.gov.uk)



**DUNBARTONSHIRE and ARGYLL & BUTE VALUATION JOINT BOARD****Report by Treasurer****Valuation Joint Board - 19 June 2026**

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**Subject: Draft Annual Accounts for Year Ending 31 March 2026****1. Purpose**

- 1.1** The purpose of this report is to present to the Board the Draft Annual Accounts for the year ending 31 March 2026.

**2. Background**

- 2.1** The annual unaudited accounts presents the financial statements of the Board for the year ended 31 March 2026. Their main purpose is to demonstrate the stewardship of public funds entrusted to the Board. The requirements governing the format and content of the annual accounts are contained within the Code of Practice on Local Authority Accounting in the United Kingdom (the Code). The 2025/26 accounts have been prepared in accordance with this Code.
- 2.2** There is a statutory requirement to prepare a set of accounts and submit them to the Controller of Audit. The date set by the Scottish Government for the submission of the unaudited annual accounts is 30 June each year.

**3. Main Issues**

- 3.1** The draft Annual Report and Final Accounts for year ended 31 March 2026 are appended to this report.
- 3.2** The Management Commentary (pages 1 to 19) consists of an annual report from the Assessor and Treasurer on matters of interest including financial and non-financial performance during the year, service changes and developments, impact of financial climate and risks, provisions and contingencies.
- 3.3** Members' attention is drawn to the Statement of Responsibilities on page 24.
- 3.4** The Annual Governance Statement is included on pages 25 to 29. This Statement assures stakeholders on how the Board directs and controls its functions and how it relates to communities which will enhance transparency and scrutiny of the Board's activities.
- 3.5** The Board approved a balanced 2025/26 budget that assumed £0.412m of reserves would be required. At year-end, the Board has recorded a £0.017m underspend. As a result, £0.412m of the planned reserves were not required.

The variances are summarised below.

Spend Area	Variance (£000)	Favourable or Adverse	Main Reason for Variance
Employee Costs	(155)	Favourable	Employee vacancies.
Property Costs	(9)	Favourable	Reduction in the repairs & maintenance programme.
Transport Cost	(10)	Favourable	Reduced expenditure on travelling and subsistence.
Supplies & Services	(128)	Favourable	Lower postage costs, driven by greater use of email (£0.097m), Electoral System Support (£0.011m) and Computer Licences (£0.008m) costs were lower than anticipated. Remaining variance (£0.012m) due to various small variances across the service area.
Admin Costs	12	Adverse	Central Support costs and interest costs being higher than anticipated.
Income	(139)	Favourable	The Board credited (£0.121m) of grant carried forward from MHCLG (see paragraph 3.8). A further (£0.023m) of income was generated from Civil Penalties Administration Fees. The remaining small variance £0.005m is due to Temporary Interest Costs.
<b>Total</b>	<b>(429)</b>		

3.6 As at 31 March 2026, the Board held total usable reserves of £0.416m, of which £0.045m relates to unapplied capital reserves, with the remaining balance comprising revenue reserves of £0.371m as noted below:

	<b>£000</b>
<b>Opening Balance at 1 April 2025</b>	<b>354</b>
Revenue Gains/(Losses) on the fund	17
<b>Closing Balance at 31 March 2026</b>	<b>371</b>
<b>Total General Reserves (incl. £0.100m prudential reserve)</b>	<b>371</b>

3.7 The Scottish Government continues to provide funding to cover the costs of implementing the recommendations of the Barclay Review. For 2025/26, £0.191m was provided by the Government. This funding was fully utilised by the Board in 2025/26.

**3.8** Further to paragraph 3.7, the Board received grant income from the UK Government Department of Levelling Up, Housing and Communities of £0.193m in 2024/25 for the implementation of voter ID. The board recognised £0.0121m as income in 2025/26 (2024/25 £0.072m). The Board also received grant income of £0.020m from The Scottish Government for New Burdens 2022.

**3.9** Information regarding the Pension Scheme has been obtained in the same manner as customary, via the actuarial report provided by Hymans Robertson LLP. Although, the results indicated a substantial net asset, Members are reminded that, as was the case in 2023/24, the accounting standard restricts the value of the asset which can be shown within the Board's balance sheet using an "asset ceiling" calculation. This calculation has resulted in a revised net asset position of nil. However, the Board continues to recognise the unfunded element of its pension liabilities as there are no scheme assets to cover the future costs of these liabilities as they fall due. As a result, a net liability of £0.154m is shown within the 2025/26 Balance Sheet.

**3.10** Details of the pension benefits of Senior Employees is provided within Table 4 of the appended accounts.

#### **4. Conclusions and Recommendations**

**4.1** The finances of the Board have been closely managed during 2025/26 allowing a better financial position to be achieved than had been planned. This will assist with financial planning in the future.

**4.2** Members are requested to note:

- (i) the contents of the report and the financial position of the Board as at 31 March 2026.
- (ii) the Draft Management Commentary and Financial Statements for the year to 31 March 2026 and
- (iii) that the audited accounts will be reported to a future meeting for approval.

**Laurence Slavin**  
**Treasurer**  
**Date: 19 June 2026**

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**Person(s) to Contact:** Joanne Thomson, Accountant  
West Dunbartonshire Council  
Email: [Joanne.Thomson@west-dunbarton.gov.uk](mailto:Joanne.Thomson@west-dunbarton.gov.uk)

**Appendix:** Draft Annual Accounts for year ended 31 March 2026.





*Dunbartonshire and Argyll & Bute  
Valuation Joint Board*

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**Unaudited Annual Accounts  
2025/26**

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# Management Commentary

## GENERAL SERVICE AIMS AND OBJECTIVES

### WHO WE ARE

Dunbartonshire and Argyll & Bute Valuation Joint Board (the Board) is an independent local government body which was established by The Valuation Joint Boards (Scotland) Order 1995.

### WHAT WE DO

We professionally compile and maintain the Valuation Rolls, Council Tax Valuation Lists and Registers of Electors for the Argyll & Bute, East Dunbartonshire and West Dunbartonshire Council areas.

### OUR AIMS

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

### COMMITMENTS

Within the constraints of the continuing tight public finance regime, we are committed to:

- Consulting our stakeholders, and listening to their views;
- Valuing staff and providing them with opportunities to develop and contribute;
- Reacting innovatively to change;
- Encouraging innovation within the organisation;
- Treating all stakeholders in a fair and consistent manner;
- Striving for continuous improvement in all aspects of delivery service whilst maintaining an appropriate balance between quality and cost;
- Ensuring that we are accountable to stakeholders;
- Pro-actively planning workloads and deploying resources efficiently;
- Using language which is easy to understand;
- Working with our partners in the Scottish Assessors' Association to ensure transparency and Scotland-wide consistency of approach to service delivery;
- Using and caring for the data we hold in an appropriate way.

# Management Commentary

## 1.0 INTRODUCTION

This report comprises the Board's Management Commentary to the Annual Accounts in relation to the 2025/26 financial year.

The main purpose of this Management Commentary is to inform all users of the accounts and to help them assess how the Board perform their duty to promote the success of the Board. This Management Commentary also summarises the functions and activities of the office of the Assessor and Electoral Registration Officer (ERO) over the past year and provides information on the performance levels achieved in carrying out the statutory duties of the organisation.

The requirements governing the format and content of local authorities' annual accounts (under s.106 of the Local Government (Scotland) Act 1973 joint boards and committees are to be treated as local authorities) are contained in The Code of Practice on Local Authority Accounting in the United Kingdom (the "Code").

New processes arising from the Non-Domestic Rates (Scotland) Act (2020), continued to impact the administration of the Non-Domestic Rating (NDR) system. Changes to the appeal system through the Local Taxation Chamber (LTC), under the realm of the Scottish Courts and Tribunals Service (SCTS) are now firmly bedded in, and a steady flow of work arises from this.

The annual requirement to correspond with operators of self-catering properties has proven to be challenging and resource intensive. A new legal time limit for a response to be made in relation to each financial year has resulted in a larger than normal removal of properties from the valuation roll. Legislation surrounding this process has been altered by the Scottish Government on four occasions since it was introduced in 2022. This has added to the complexity of administering this new legislative procedure.

Maintenance activity in relation to the Council Tax List saw 845 new houses added to the Valuation List. A backlog in the workstream of reviewing the band for a property which has been extended and sold has again built up, following successful efforts in previous years to get on top of this process. The process has no legal timescales, and is therefore a workstream that has to be put aside to focus on other matters with looming deadlines. The Board has a Key Performance Indicator for this workstream to allow it to monitor progress. Council Tax Proposals continue to be received at a steady rate and are being dealt with in accordance with legislative time limits. Subsequent appeals to the LTC continue to be listed for hearing, with a mix of in person and online hearings.

The annual Electoral Register was published on 1 December 2025 following the annual canvass. The electorate for the area was 223,925. Following the enactment of the Elections Act 2022, many new processes and procedures are now embedded in normal workstreams. This year saw the implementation of the next new phase; the invitation to UK Postal Voters to re-apply for their postal vote. Work on this process began in May 2025, and was completed in February 2026. This is now a new ongoing annual requirement.

Having procured a new Valuation and Case Management System, the project moved to the implementation phase, with the legacy 'Strathclyde Assessors' system being turned off on 31/03/2026. Processing on the replacement system began in July 2025, requiring almost all workstreams and processes to be revised and rewritten. This has been a huge project for the team.

# Management Commentary

The discovery of RAAC in the roof of the Board's Clydebank Office necessitated a change of occupation of the building, and the start of a project to review the Board's accommodation requirements. Suitable alternative accommodation has been identified, and a project is underway to facilitate an orderly move of the Clydebank office.

The Management Team continues to be the main forum for decision making within the organisation. It met regularly throughout 2025/26 to manage statutory functions and operations, and develop, implement and monitor policies and strategies.

## 2.0 GENERAL PROGRESS IN RELATION TO STATUTORY FUNCTIONS

### 2.1 NON-DOMESTIC RATING

#### Aims

- To carry out a general revaluation as required by law, currently every 3 years, with valuations representing the level of value one year before the revaluation roll comes in to force.
- To timeously compile and maintain the Valuation Roll in accordance with the relevant legislation, to take account of new properties, properties which should no longer be entered in the roll, properties which have been altered, changes to the parties shown in the Roll and other changes arising from statute or other decisions of the Courts.
- To consolidate or improve upon the time taken between the date on which amendments to the Valuation Roll are effective and the date on which the Valuation Notice is issued.
- To publish the annual Valuation Roll and make it available to interested parties
- To deal with proposals made by ratepayers following amendments made to Valuation Rolls by providing responses to grounds and evidence submitted. Where required, to prepare and present cases where decisions are appealed through the Courts and Tribunals Service.

#### Maintenance of the Valuation Roll

The Valuation Roll was updated to take account of additions, alterations and deletions. 784 amendments were made during the year. The change year-on-year is summarised as follows:

Number of entries at 1 April 2025	<b>14,919</b>
Rateable Value at 1 April 2025	<b>£395.05m</b>
Number of entries at 31 March 2026	<b>15,180</b>
Rateable Value at 31 March 2026	<b>£385.24m</b>

The national Key Performance Indicator in relation to non-domestic valuation is the time taken from the effective date of amendments to the date a Valuation Notice in respect of each change is issued.

The following table sets out the targets and actual performance information for 2025/26:

Period	Actual 2025/26	Target 2025/26	All Scotland Actual 2024/25
Within 3 months	20%	45%	Not yet available
Within 6 months	43%	60%	Not yet available

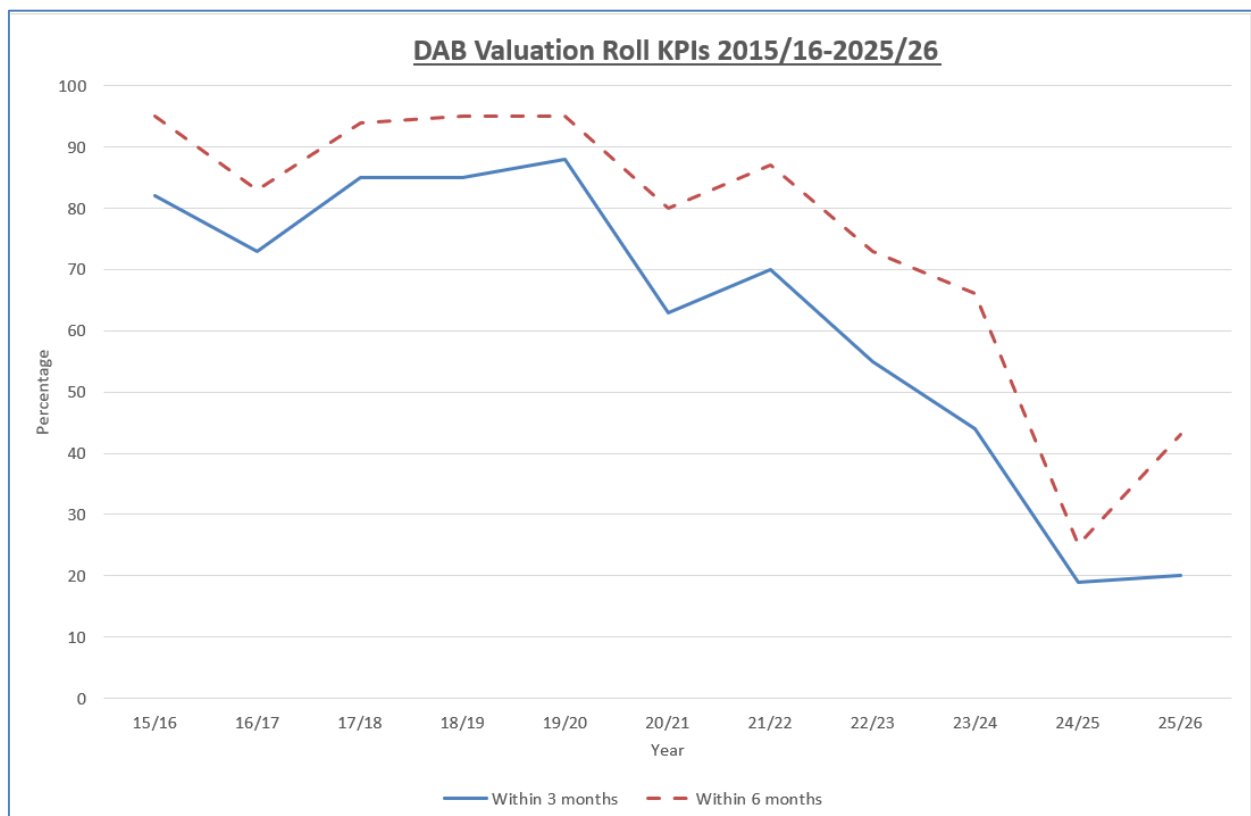
# Management Commentary

Performance in the last year again rose slightly from the previous year. There continue to be a high number of trainee posts in the valuation team although the team are progressing well with gaining valuable knowledge and experience. The training and supervision overhead for our small number of remaining qualified staff continues to cause severe issues in progressing with workload, however the results of this are starting to be felt.

The problem is exacerbated by the continuing lack of qualified chartered surveyors applying for vacancies.

However, the main root cause of the particularly low targets are a result of the annual self-catering audit. The audit is carried out in retrospect, with the criteria for each financial year only being assessed after the end of the relevant year. Each resulting change to the Valuation Roll is therefore out with the 6-month period. The target for the year had attempted to reflect this, however the effects of the new legislative time limits were underestimated.

The pattern of performance over a longer period is shown below. The dip in performance in 2016/17 is in line with the timing of the delivery of the 2017 Revaluation, albeit there was a 2 year run in (from the tone valuation date of 1 April 2015) in that instance. The 2023 Revaluation was delivered in a single year from the tone valuation date of 1 April 2022 (the first Revaluation in 6 years). The 2026 Revaluation was delivered three years later, again with only a year of lead in from the Valuation date to publication.



## Upper Tribunal – 2010 Roll Appeals

Appeals which have been referred to the Lands Tribunal, and now transferred to the Upper Tribunal, are of a complex nature or are likely to have national implications. At 31 March 2026, 9 appeals from the 2010 cycle remain to be dealt with.

# Management Commentary

## 2017 Roll Appeals

There are 42 appeals outstanding from the 2017 Roll, all sit with the Upper Tribunal. Many of these relate to a nationwide challenge on the valuation of Hydro Electric subjects. A decision is awaited from a test case which ran last year, that may assist in resolving these outstanding appeals.

## 2023 Roll Proposals / Appeals

Following the delivery of the 2023 Revaluation, 1,258 proposals were received. This figure is much lower than the equivalent at the 2017 Revaluation (3,569). Through the Non-Domestic Rates Act, the Scottish Government sought to cut down the number of spurious rates appeals made to Assessors. The Act appears to have achieved its intention, however the drop in numbers will not necessarily lead to a drop in workload for Assessors. New style proposals are far more substantive than old style appeals, some running to hundreds of pages. Each of these will require detailed consideration, detailed responses, and finally detailed decision notices. Where a decision is not in line with the outcome sought by the proposer, they will be able to appeal the decision to the LTC.

There are 132 appeals relating to the 2023 Roll which remain live, and sit with the LTC for action. The Assessor has 102 outstanding Proposals from the 2023 Roll to consider and issue decisions on.

## Revaluation 2026

The 2026 Revaluation Rolls were made up in year, with the Draft Roll being published on 30 November 2025. The Draft Roll contained 14,998 entries, with a combined Rateable Value of £459,594,252. Following this, representations were received from 518 ratepayers. This resulted in 45 valuations being revised before final publication. In addition, 144 ratepayers pre-agreed their Rateable Value, representing £136,930,370 of value which is now locked in for the period of the Roll (save for any changes or errors). The Revaluation Roll was made up on 15 March 2026, and contained 15,359 entries, with a combined Rateable Value of £457,096,098. The Roll came in to force on 1 April 2026, and will remain in force until superseded by a new Revaluation Roll (scheduled for 1 April 2029).

## Non-Domestic Rating Reform Funding

The introduction of rates reform, following the Barclay Review, and the enactment of the Non Domestic Rates Act saw Assessors being funded to cover the additional work of the ongoing new burdens created.

The amount received from the Scottish Government for the year was £191,000.

## 2.2 COUNCIL TAX

### Aims

- To maintain the Valuation List in accordance with the relevant legislation, to take account of new properties, properties which should no longer be entered in the List, properties which have been altered and sold, and other changes arising from statute or other decisions of the Courts;
- To maintain or improve upon the time taken between the date that amendments to the Valuation List are effective and the date the Banding Notices are issued;
- To publish the Valuation List, make it available to interested parties;
- To deal with proposals/appeals by discussion with ratepayers or their agents, or by hearing of appeals before the appropriate court or tribunal; and
- To keep property records up to date to take account of alterations.

# Management Commentary

## Maintenance of Valuation List

The year to 31 March 2026 saw 692 additions to the Council Tax List and a net increase in the number of dwellings shown in the Council Tax List as follows:

Number of entries at 1 April 2025	<b>149,190</b>
Additions during the year	<b>692</b>
Deletions during the year	<b>503</b>
Number of entries at 31 March 2026	<b>149,379</b>

The number of additions in the year over time is as follows:

Year	Additions	Deletions
2025/26	692	503
2024/25	1,210	517
2023/24	1,013	489
2022/23	1,231	279
2021/22	1,395	505
2020/21	917	378

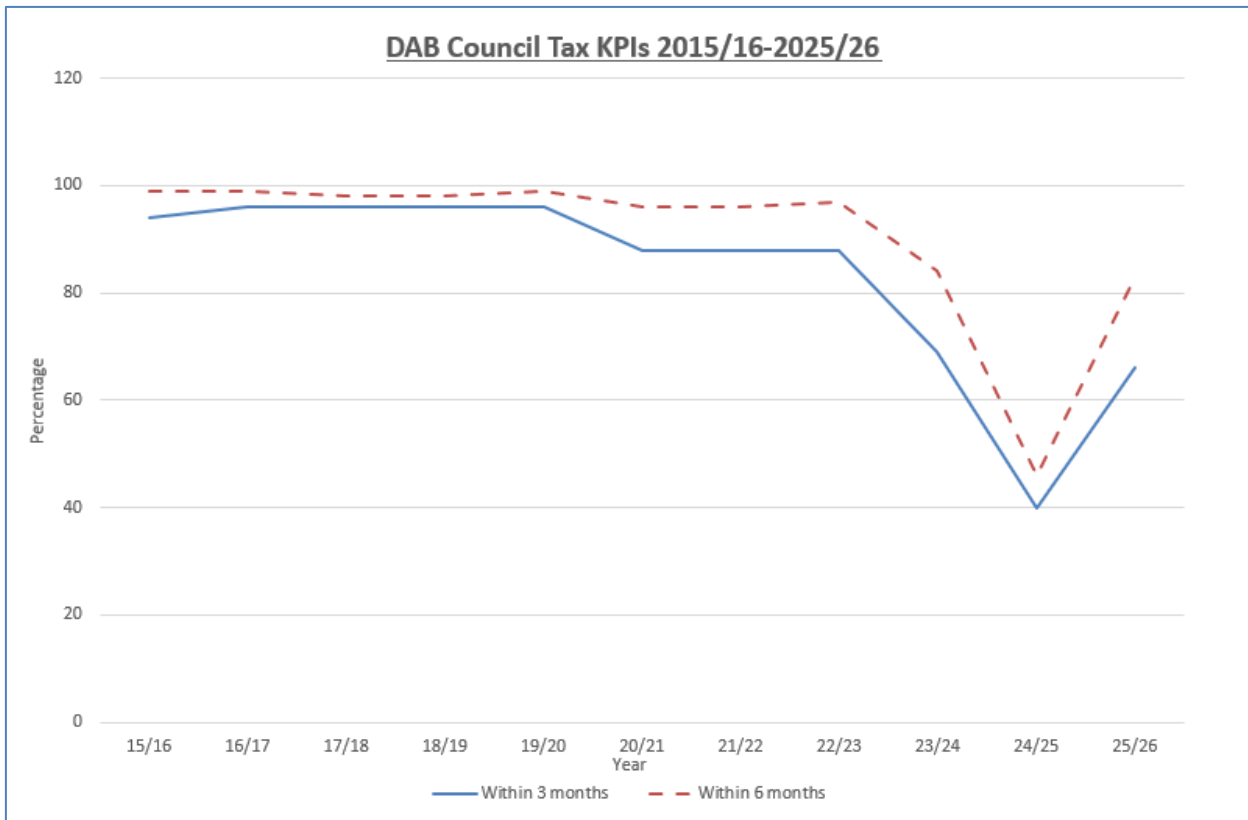
The national Key Performance Indicator in relation to Council Tax valuation is the time taken from the effective date of additions to the Valuation List to the date a Banding Notice in respect of each new entry is issued.

The table sets out the target and actual performance information for 2025/26:

Period	Actual 2025/26	Target 2025/26	All Scotland Actual 2025/26
Within 3 months	66%	65%	Not yet available
Within 6 months	83%	75%	Not yet available

# Management Commentary

The pattern of performance over a longer period is shown below.



As with maintenance of the Valuation Roll, performance in this area of operation continued to be affected by work on Barclay Reforms, in particular the new annual audit of self-catering properties. This is not only impacting in terms of resources, but also due to the retrospective nature of the checks after the end of the financial year, any property failing the requirements is added to the Council Tax List from the 1st of the previous financial year. In these cases, the time lag is already more than a year, having a large negative impact on performance statistics.

## Proposals and Appeals

During the year, 233 new proposals to alter entries in the Council Tax List were received. 352 proposals and appeals were disposed of, leaving 131 outstanding at the end of the year.

	2024/25	2025/26
Number of Proposals and Appeals Brought Forward	140	238
New Proposals	279	233
New Appeals	0	12
Proposed Disposals	181	326
Appeals Disposals	0	26
Number of Proposals and Appeals Carried Forward	238	131

# Management Commentary

## 2.3 ELECTORAL REGISTRATION

### Aims

- To timeously compile and maintain the Electoral Register in accordance with the relevant legislation;
- To deal promptly with all new applications to register;
- To deal with applications for absent votes, collect and securely store Personal Identifiers and maintain relevant Absent Voters lists;
- To approve applications for Voter Authority Certificates;
- To produce, distribute and make available for sale, copies of the Electoral Register in accordance with statutory arrangements and Electoral Commission performance standards;
- To encourage Electoral Registration in the three constituent Council areas; and
- To support the efficient running of electoral events within the Board area.

### Electoral Registration and Publication of the Register

The Representation of the People (Annual Canvass) (Amendment) Regulations 2019 and The Representation of the People (Annual Canvass) (Miscellaneous Amendments) (Scotland) Regulations 2020 made provision for reform of the annual electoral canvass process to be amended in 2020.

Since then, households where the electors have been data matched to either national or local data sources, received 'route 1' correspondence which do not require a response unless the elector details needed to be updated or changed. Households where the register did not match to other data sources, received 'route 2' correspondence which do require a response. A further, 'route 3' option to contact 'responsible persons' in establishments such as care homes was also effected.

EROs remain duty bound to make a 'personal contact' to households that do not make a response to a 'route 2' or 'route 3' form. As a result, a full door knock, amounting to visits to 16,930 households (16,555 in 2024), was carried out.

The 2025 return rates for Route 2 and Route 3 properties are shown below compared to the 2024 figures.

	2024 Canvass		2025 Canvass	
	Route 2/3 Forms Issued	Return Rate	Route 2/3 Forms Issued	Return Rate
Argyll & Bute	8,928	57.9%	7,952	52.9%
East Dunbartonshire	6,407	56.5%	6,557	56.5%
West Dunbartonshire	10,316	36.02%	10,033	38.7%
<b>Total</b>	<b>25,651</b>	<b>48.74%</b>	<b>24,077</b>	<b>48.04%</b>

Several methods of making returns were offered to electors and a summary of the returns is shown below. This includes properties in all routes. A response is not required for properties in Route 1 where there are no changes to be notified.

# Management Commentary

	2024 Canvass		2025 Canvass	
	Number of Returns	% Return	Number of Returns	% Return
Web	33,793	23.37%	33,881	25.22%
Telephone	710	0.49%	943	0.70%
SMS	192	0.13%	N/A	N/A
Other	2,649	1.83%	1,877	1.40%
Door to Door Canvass	2,552	1.77%	2,649	1.97%
<b>Total</b>	<b>39,896</b>	<b>27.59%</b>	<b>39,350</b>	<b>29.29%</b>
No Response/Refused	104,717	72.41%	94,994	70.71%

At publication on 1 December 2025, the electorate was 223,925, broken down as:

	Electorate
Argyll & Bute	69,762
East Dunbartonshire	86,136
West Dunbartonshire	68,027
<b>Total</b>	<b>223,925</b>

The total electorate figure over time is shown below. Registration numbers, despite the best efforts of EROs, are largely driven by larger electoral events. The decrease in year is likely as a direct result of there being no major electoral events in year.

Year	Electorate
2025	223,925
2024	226,577
2023	224,595
2022	225,626
2021	229,336
2020	224,800
2019	219,861
2018	219,637

## Absent Voters

The volume of absent voters remains high, although not at the peak levels at the time of the Scottish Government elections in 2021.

Year	Absent Voters
2025	40,281
2024	44,062
2023	47,053
2022	46,058
2021	47,313
2020	33,596
2019	33,916
2018	34,110

# Management Commentary

## Rolling Registration

Rolling Registration is the process of making changes to the register by way of monthly update. Previously, these updates were effected out with the canvass period but, since 2020, rolling registration procedures have run right through the canvass period. It is therefore no longer possible to split the annual changes arising from canvass and those arising specifically from rolling registration activities. During the financial year to March 2026, there were 5,631 additions, 4,038 deletions and 128 other amendments made to the registers for the Board area.

## Electoral Performance

The Electoral Commission has now launched its revised Performance Standards regime. The Scottish Assessors Association (SAA), via its Electoral Registration Committee, are considering the updates, and are working on formalising a set of Key Performance Indicators which can be consistently collected throughout Scotland.

## Elections Act

The Act received Royal Assent in May 2022. Secondary legislation to implement various stages of the Act has come in to force since then.

New processes that are now embedded as business as usual include:

- The requirement to provide Voter Identification (ID) to vote at reserved elections. This will require the ERO to authorise the issue of Voter Authority Certificates for people applying for one. This service launched in January 2023, and application numbers have been low. There have been no polls in the area during the year which required voters to show ID.
- The extension of the overseas voting franchise by removal of the existing 15 year limit on overseas electors' right to vote in UK Parliamentary elections took place in January 2024. Persons living overseas may now register on the basis of having been previously registered in the area, or having been previously resident in the area.

The 2025/26 year was the first year where Absent Voters on the UK Parliamentary Register required to reapply for their absent votes, these arrangements now only lasting three years. Invitations to reapply were sent to 39,954 electors, with 16,324 (41%) of absent voting arrangements (for UK Elections) ultimately being cancelled.

Funding, amounting to £19,600 has been made available from the UK Government to support the ERO in implementing these changes for the year 2025/26.

## Elections

There were 2 elections during the year:

- West Dunbartonshire Council - Ward 6 By-Election – 15 May 2025
- East Dunbartonshire Council - Ward 3 By-Election – 29 January 2026

All deadlines for supply of data for issue of poll cards and postal ballot packs to the Returning Officer were achieved. On polling day, our staff covered the registration office throughout polling hours.

# Management Commentary

## 3.0 GENERAL PROGRESS IN RELATION TO OTHER MATTERS

### 3.1 INFORMATION AND COMMUNICATIONS TECHNOLOGY

#### IT and Computer Provision

Computers and IT systems continue to be maintained and upgraded in accordance with the Board's ICT Strategy and the recommendations from West Dunbartonshire Council's ICT Service.

Work completed on a procurement exercise to replace the existing Assessors core system which the Joint Board inherited from Strathclyde Regional Council. Work moved to the implementation phase in year, with the new system being used for live processing from July 2025. The legacy system was decommissioned in March 2026.

Our Electoral Management System was upgraded several times throughout the year to provide functionality improvements and ensure continued compliance with requirements.

We have continued to participate in the Scottish Assessors' web portal's Project Management Committee, Project Team and Working Groups to enhance the site ([www.saa.gov.uk](http://www.saa.gov.uk)). Work has progressed on a project to consider the future of the Portal, which is now 20 years old. The original portal was funded by valuation authorities and Scottish Government, through Modernising Government funding. The Scottish Government have made funding of £2.7m available to Assessors to deliver the next iteration of the Scottish Assessors' Portal. With the DAB Assessor being the Senior Responsible Officer for the Portal, and the office carrying out the role of Portal Data Custodian, this project is likely to consume much resource in the coming years.

### 3.2 BEST VALUE

#### Key Performance Indicators and Public Performance Reporting

Performance in respect of Valuation Roll and Council Tax Key Performance Indicators is reported above. Our 2024/25 Public Performance Report was published during the year on our web site ([www.saa.gov.uk/dab-vjb/](http://www.saa.gov.uk/dab-vjb/)).

#### Performance Management and Planning

The Management Team continues to be the main forum for planning and management of performance. In accordance with our Performance and Management Planning process, a number of actions were taken, or were ongoing, during 2025/26 which are detailed in the Annual Governance Statement below.

#### Audit

Plans are being put in place for an internal audit of Council Tax processes, following the documenting of procedures and the implementation of new IT systems. Work continues on the Board's Audit Action Plan to address actions arising from previous audits.

#### Customer Satisfaction

Customer feedback is sought throughout the year, with the majority of standard letters that are sent out having a link to a web form to complete.

# Management Commentary

A summary of the results for the year is provided below:

	2021/22	2022/23	2023/24	2024/25	2025/26
Was the person with whom you communicated professional, courteous and helpful?	97%	94%	90%	85%	89%
Was the matter brought to a satisfactory conclusion immediately?	64%	64%	67%	63%	63%
Was the matter brought to a satisfactory conclusion?	94%	94%	87%	84%	90%
Are you satisfied with the quality of the information or advice given to you?	96%	93%	83%	85%	89%

Equalities monitoring was undertaken, and one-third of respondents provided information on their protected characteristics. Sample sizes within the various equality groups were generally too small to draw firm conclusions. The results are monitored by management with any apparent variations within any of the groups with protected characteristics being followed up to ensure that we are carrying out our functions in a fair and equitable manner.

Qualitative comments provided by service users are used by Management to either commend staff or investigate areas and procedures that might be improved upon.

## Complaints Procedure

The Joint Board implemented a new Complaints Procedure, which is in line with the Scottish Public Sector Ombudsman's (SPSO) Revised Model Complaints Handling Procedure, with effect from 1 April 2021.

There were 17 complaints received during 2025/26 which is a large decrease from 2024/25 (34). Complaints were received in respect of the three services ER (2), CT (8) and NDR (7) however there is no clear and obvious spikes or trends in terms of their nature.

There were some instances of complaints relating to poor standard of service provided in relation to the Valuation function of the Board. Where this was due to poor communication or response time, these Complaints were upheld as the service provided was out with the expectation of the Board and the Assessor. New processes have been implemented alongside a new Case Management system which the Board has invested in, which has given staff and managers better oversight of workloads, and allow such issues to be spotted sooner.

As well as our annual customer complaints report, quarterly reports are prepared and published on our website. The content and outcome of complaints are discussed at the regular management team meetings and any opportunities for organisational learning are implemented.

# Management Commentary

## Financial Performance

### Comprehensive Income and Expenditure Statement

This account covers the day-to-day operational expenditure of the Board and is shown on page 31 of the Annual Accounts. On an accounting basis the deficit on the provision of service for the financial year reported in the Comprehensive Income and Expenditure Statement is £0.194m. However, this takes account of Statutory Adjustments between the accounting and funding basis of £0.211m, as shown in the Expenditure and Funding Analysis table shown on page 36. Thus, resulting in an in-year surplus of £0.017m as summarised in the table below.

	<b>Comprehensive Income &amp; Expenditure Statement £000</b>	<b>Statutory Adjustments £000</b>	<b>Actual £000</b>	<b>Budget £000</b>	<b>Variance £000</b>
Employee Costs	2,525	(181)	2,344	2,499	(155)
Property Costs	136	0	136	145	(9)
Transport Costs	28	0	28	38	(10)
Supplies & Services	446	0	446	574	(128)
Payments to Other Bodies	0	0	0	0	0
Support Services	146	0	146	141	5
Depreciation	30	(30)	0	0	0
Other Costs: (Pensions/Interest)	20	(13)	7	0	7
<b>Total Expenditure</b>	<b>3,331</b>	<b>(224)</b>	<b>3,107</b>	<b>3,397</b>	<b>(290)</b>
Requisition Income	(2,949)	0	(2,949)	(2,949)	0
Capital Income	(13)	13	0	0	0
Grant Income	(141)	0	(141)	(20)	(121)
Rental Income	(2)	0	(2)	(2)	0
Interest	0	0	0	(9)	9
Sales, Fees & Charges	(32)	0	(32)	(5)	(27)
<b>Total Income</b>	<b>(3,137)</b>	<b>13</b>	<b>(3,124)</b>	<b>(2,985)</b>	<b>(139)</b>
<b>(Surplus)/Deficit for the year</b>	<b>194</b>	<b>(211)</b>	<b>(17)</b>	<b>412</b>	<b>(429)</b>

## Management Commentary

The main budget variances are shown below:

Spend Area	Variance (£000)	Favourable or Adverse	Main Reason for Variance
Employee Costs	(155)	Favourable	Employee vacancies.
Property Costs	(9)	Favourable	Reduction in the repairs & maintenance programme.
Transport Cost	(10)	Favourable	Reduced expenditure on travelling and subsistence.
Supplies & Services	(128)	Favourable	Lower postage costs, driven by greater use of email (£0.097m), Electoral System Support (£0.011m) and Computer Licence (£0.008m) costs were lower than anticipated. Remaining variance (£0.012m) due to various small variances across the service area.
Admin Costs	12	Adverse	Central Support costs and interest costs higher than anticipated.
Income	(139)	Favourable	The Board credited (£0.121m) of grant carried forward from MHCLG. A further (£0.023m) of income was also generated from Civil Penalties administrations Fees. The remaining small variance of £0.005m relates to Temporary Interest costs.
<b>Total</b>	<b>(429)</b>		

### Balance Sheet

The balance sheet shown on page 34, sets out the total worth of the Board at a snapshot in time. When comparing the net worth of the Board at 31 March 2026 to that of the prior year, there is an overall decrease in net worth of £0.002m.

### Net Pension Position

The disclosure requirements for pension benefits under IAS19 are detailed in Note 10 on pages 42 to 47. The 2025/26 net asset arising from the Board's involvement in the defined pension scheme (excluding unfunded obligations) totals £14.251m, an increase of £1.769m from the 2024/25 net asset of £12.482m. However, the accounting requirements of IFRIC 14 places a cap (referred to as an "asset ceiling") on the value of a pension asset that can be reported, in order to limit the recognition of a pension asset to the extent to which the Board can recover the benefits through either refunds or reduced contributions. As the Board is not able to withdraw from the scheme or recover funds directly, the asset is therefore limited to the forecast reductions in contributions compared to the forecast future service costs. This has limited the recognition of the Board's pension asset to nil. The net liability shown within the balance sheet (page 34), represents the value of unfunded obligations of £0.154m.

## Management Commentary

The appointed actuaries remain of the view that the asset holdings of Strathclyde Pension Scheme and the contributions from employees and employers provide sufficient security and income to meet future pension liabilities.

It is considered appropriate that the Annual Accounts should follow a 'going concern' basis of accounting. Statutory arrangements with the constituent local authorities mean that the financial position of the Board remains assured.

### General Reserves

At their Board meeting on the 16 November 2012, the Board approved a Balance and Reserves Policy. The Board's Prudential Reserves Policy is to retain a prudential target of 2% of net expenditure (2025/26 £0.062m) or £0.100m, whichever is higher. As at 31 March 2025, the Board's general revenue reserve were held at a level of 12.06%.

Funds held in excess of the prudential target can be spent or earmarked at the discretion of Board Members on behalf of the constituent authorities.

As at 31 March 2026 the Board held total usable reserves of £0.416m of which £0.045m relates to unapplied capital reserves, with the remaining balance comprising revenue reserves of £0.371m).

Furthermore, the Board received grant income from the UK Government Department of Levelling Up, Housing and Communities of £0.193m in 2024/25 for the implementation of voter ID. The Board recognised £0.0121m as income in 2025/26 (2024/25 £0.072m). The Board also received grant income of £0.020m from The Scottish Government for New Burdens 2022.

The level of requisition made by the Board for 2025/26 remained unchanged from 2024/25. However, in 2025/26 the Board received £0.191m in Barclay Funding (£0.186m 2024/25). Capital requisition of £0.013m in 2025/26 (2024/25 £0.040m).

### Provisions and Contingencies

The Board is not aware of any eventualities which may have a material effect on the financial position of the Board and has made no provisions for such eventualities.

### Group Annual Accounts

The Board has been determined to have an "associate" relationship with each of its constituent authorities and, as such, the Board's results have been consolidated into each authority's group income and expenditure Annual Accounts.

### Risk Management

Risk Registers and the resultant Action Plan are revised annually. Inclusions in the Board (Strategic) Risk Register at the 2025 review were:

- The potential for the Board or its statutory officials to fail to meet their respective statutory duties, particularly with so much ongoing legislative change in the NDR and ER functions.
- Current and expected future local government settlements, with static or reduced funding, bring a number of related financial risks and/or risk of failure to meet statutory duties, particularly in light of the changes to NDR and Council Tax Revaluations.
- The potential failure to deliver a successful and accurate Revaluation in 2029 and/or implement the changes introduced by the Non-Domestic Rating (NDR) Reform Act.
- The dependency of the Board on ICT for delivery of its statutory functions and service delivery, including the risk of loss of data from these systems.

## Management Commentary

- The delivery of the Scottish Governments targeted revaluation of High Value Property Bands to be in place for April 2028.
- The potential for the Joint Board to fail to meet its duties or to maintain service levels in light of the loss and absence of staff, and associated recruitment difficulties in attracting experienced chartered surveyors.

As well as the Board Risk Register, which focusses on strategic risks, the Management Team annually review an Operational Risk Register and a number of other project or task specific risk registers.

All risks have planned actions to mitigate or minimise each risk and progress against these actions are monitored regularly at Management Team meetings.

### 3.3 EQUALITIES

The Board's stated Equality 'Outcomes' are:

- To create an equal, diverse and inclusive workplace, by supporting and promoting fairness and equality via our:
  - Extensive range of family friendly personnel policies
  - Recruitment and Selection policy and practice
  - Our Dignity at work principles
  - Our policies to ensure the safe and fair treatment of all employees
  - Training and Development processes
  - Equal Pay and Benefits
  - Leadership and staff communications
- The Board will continue to invest in our workforce for the future, ensuring equality of opportunity for all posts (including, but not limited to trainee posts).
- To continue to identify any instances of discrimination or inequality in service provision, by regular monitoring of customer satisfaction responses, which include optional equalities data to be submitted along with comments.

Analysis of our staff survey, and customer satisfaction surveys throughout the year have indicated no equality issues.

The Specific Duties under the Equality Act required the Valuation Joint Board to prepare and publish a mainstreaming report by 30th April 2013 and thereafter every two years. This report is to identify the progress that the Board has made to make the equality duty integral to the exercise of its functions. The Board produced its report in 2025.

### 3.4 STAFFING MATTERS

#### Development and Training

During the year, the Board supported 11 of our staff who are undertaking various courses in education which will see them gain a relevant technical or professional qualification relevant to their role. With this figure being over 20% of our workforce, this remains a significant commitment from the organisation to ensuring the continued availability of qualified and experienced staff for the future.

Annual Performance and Development Reviews continue to be carried out for all staff, with resultant training needs being identified and provided where possible.

# Management Commentary

## Workforce Planning/Staffing

Turnover of staff during 2025/26 has reduced to more manageable levels, with resignations/retirements taking place throughout the year.

Extreme difficulties remain in attracting qualified surveyors to fill our valuer posts, with 90% of such posts occupied by a trainee.

## 3.5 FREEDOM OF INFORMATION

A 'business as usual' approach has been taken to the majority of requests for information received, but within the year, fifteen requests which specifically referred to the Freedom of Information Act were received. This number was the same as the previous year.

There were no recurring requests that could be satisfied by proactive publication of any particular information.

## 3.6 RECORDS MANAGEMENT

An invitation to make a submission to the Keeper of the Records under the Progress Update Review process by May 2024 was taken up, with an update being provided to the keeper.

The follow up report from the Assessment Team who evaluated the submission reported that they consider that Dunbartonshire and Argyll and Bute Valuation Joint Board continue to take their statutory obligations seriously and are working hard to bring all elements of their Records Management Plan into full compliance with the Act.

In a change to practice, the Keeper of Records will now only be inviting authorities to provide an update every two years.

## 3.7 PARTNERSHIPS

The Board is actively involved in several partnerships with one of the most significant of these being the senior staff's membership of the Scottish Assessors' Association. More on the association can be found at <https://www.saa.gov.uk/about-the-saa/>.

Board staff are represented in the Association in all of its Category Committees, in working groups and as authors of Practice Notes. The co-operation and co-ordination of the Association is of critical importance in the completion, and defence of Revaluations.

During 2024/25, the Association was active as a consultative body in relation to secondary legislation arising from the 2020 Non-Domestic Rating (Scotland) Act. The SAA has established a project plan for delivering the 2026 Revaluation, NDR reforms and other Barclay requirements.

The planning for, and provision of, Electoral Registration services is assisted by guidance received from the Electoral Commission and the Electoral Management Board for Scotland and by representation within the Association of Electoral Administrators. The Ministry for Housing, Communities and Local Government is an important stakeholder in respect of the modernisation of Electoral Registration services.

The Board obtains all of its 'back-office' functions including human resources, legal support, ICT support and financial services from West Dunbartonshire Council under a Service Level Agreement.

Thanks are due to all of the West Dunbartonshire Council officials who support the Board.

# Management Commentary

## 3.8 CONCLUSION

During the year, the Board agreed its Service Plan, covering 2024-2027, detailing what the service will deliver over the period. The Workforce Plan, which is now updated regularly and reported to the Board twice a year, reflects the staffing resource required to deliver the plan. This, along with detailed financial planning is used to form the Board's 10 year Financial Strategy.

The Board updated its Standing Orders in year and introduced four new policies. As a direct result of feedback from our stakeholders, the Board introduced a new Key Performance Indicator for monitoring progress of the Sold House Process, an identified backlog of which had resulted in a number of legitimate complaints being made.

Having delivered the 2023 Revaluation of all non-domestic properties, including entering many subjects within public parks which had previously been excluded from entry by legislation, focus shifted to dealing with the Proposals received, challenging some entries in the Roll.

Alongside this, the annual audit of self-catering properties continues, with forms now being sent to all occupiers to collect data to establish if the properties satisfied the requirement to be in the Valuation Roll for each financial year. Where they do not, they are removed from Valuation Rolls and placed in the Council Tax List.

A number of appeals in relation to Council Tax and Non Domestic Rates have been listed for hearing by the LTC during the year. This begins a process of preparing case papers and submissions, with valuers employed by the Joint Board giving expert evidence on valuation to the Tribunal. This is a significant workload for our very few remaining chartered surveyors.

Following savings delivered in a restructure of the Valuation teams, some of the savings were used to fund a replacement Assessors system. Work has proceeded to prepare our data for the new system, for use from the 2025/26 financial year onwards.

The project to digitise the organisation's circa 150,000 council tax property files continued, with temporary staff able to be retained for the year to assist with the delivery of this. By the end of March, almost 106,776 files had been scanned.

The discovery of RAAC in the roof of the Board's main office building in Clydebank was a set back for the team, requiring a large amount of additional and unplanned resource to deliver a change in the occupancy of the building, along with management policies for the short-term continued use of the building.

In addition to the above, the Management Team met on a quarterly basis, and during the year completed projects on Service Planning, Risk Management, Customer Satisfaction, Performance Reporting, Workforce Planning, Equalities Reporting, Corporate Governance Self-Assessment and Budget Planning, with the resultant actions from all of these processes reviewed and updated on a weekly basis.

## Management Commentary

Thanks are due to all staff and management for their endeavour, effort and co-operation throughout the year. Similarly, thanks are due to the Board for their continued support.

Councillor Vaughan Moody  
Convenor of the Board

Date: 19 June 2026

Russell Hewton  
Assessor & Electoral  
Registration Officer

Date: 19 June 2026

Laurence Slavin  
Treasurer

Date: 19 June 2026

# Remuneration Report

## REMUNERATION REPORT

### Introduction

The remuneration report has been prepared in accordance with the Local Authority Accounts (Scotland) Regulations 2014. These Regulations require various disclosures about the remuneration and pension benefits of the Board and senior employees. All information disclosed in tables 1, 2 and 4 of the Remuneration Report will be audited by Forvis Mazars. The other sections have also been reviewed by Forvis Mazars to ensure that they are consistent with the Financial Statements.

### Arrangements for Remuneration

No Councillors serving on the Board (including the Convenor and Vice-Convenor) receive any form of remuneration in respect of these roles.

The Board sets remuneration levels for senior officers. Its role is to ensure the application and implementation of fair and equitable systems for pay and for performance management within the guidelines of and as determined by the Scottish Ministers and the Scottish Government. In reaching its decisions, the Board has regarded the need to recruit, retain and motivate suitably able and qualified people to exercise their different responsibilities.

The remuneration of senior employees is set by reference to national arrangements. The Board does not pay bonuses or performance related pay. Chief Officers receive business mileage and subsistence allowances in accordance with amounts either agreed nationally by the Scottish Joint National Council (SJNC) or as approved locally by the Board. Chief Officers are eligible to join the Local Government Pension Scheme (LGPS). The scheme is described in the Pension Benefits section.

### Remuneration

The term *remuneration* means (as defined by the Regulations noted above): gross salary, fees and bonuses, allowances and expenses, and costs in relation to Early Retiral and Voluntary Severance. It excludes pension contributions paid by the Board. Pension contributions made to a person's pension are disclosed as part of the pension benefits disclosure.

**Table 1: Remuneration of Senior Employees \***

Name	Position at 31/03/23	2025/26 Total Remuneration £000	2024/25 Total Remuneration £000
Russell Hewton	Assessor & ERO	126	121
Kevin Kelly	Depute Assessor & ERO (Sept. 2024 to March 2025)	104	91 (FYE 102)
Darryl Rae	Depute Assessor & ERO (April 2024 to Sept. 2024)	0	42 (FYE 100)

# Remuneration Report

\*The term *senior employee* means any Board employee:

- Who has responsibility for the management of the Board to the extent that the person has the power to direct or control the major activities of the Board (including activities involving the expenditure of money), during the year to which the Report relates, whether solely or collectively with other persons; or
- Who holds a post that is politically restricted by reason of section 2(1) (a), (b) or (c) of Local Government and Housing Act 1989 (4); or
- Whose annual remuneration, including any remuneration from a local authority subsidiary body, is £150,000 or more.

## Remuneration of Employees receiving more than £50,000

The Board's employees, receiving more than £50,000 remuneration for the year were paid the amounts set in Table 2. In accordance with the disclosure requirement of the Regulations, the information in the table shows the number of employees in bands of £5,000. This information includes the senior employees who are subject to the fuller disclosure requirements set out in Table 1.

**Table 2: Remuneration**

Bands £	Number of Employees	
	2025/2026	2024/2025
50,000 to 54,999	1	2
55,000 to 59,999	1	2
60,000 to 64,999	1	0
65,000 to 69,999	1	2
70,000 to 74,999	1	1
75,000 to 79,999	1	0
85,000 to 89,999	0	1
100,000 to 104,999	1	0
120,000 to 124,999	0	1
125,000 to 129,999	1	0
<b>Total</b>	<b>8</b>	<b>9</b>

## Pension Benefits

For local government employees, the LGPS 2015 is a career average pension scheme. This means that pension benefits from 01/04/2015 are based on pensionable pay with inflation added.

Pension is accrued at a rate of 1/49 of pensionable pay for each scheme year. Pension benefits can be accessed from age 55 but are reduced for retirements prior to 60<sup>th</sup> birthday. Pension benefits accrued before 1 April 2015 are protected and are based on final pay on retiring.

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. Table 3 below provides information on these tiered contribution rates.

# Remuneration Report

**Table 3: Contribution Rate**

The tiers and members contributions for 2025/26 whole time pay	Contribution Rate 2025/26
On earnings up to and including £27,500	5.50%
On earnings above £27,501 and up to £33,600	7.25%
On earnings above £33,601 and up to £46,100	8.50%
On earnings above £46,101 and up to £61,400	9.50%
On earnings of £61,401 and above	12.00%

If a person works part-time their contribution rate is worked out on the whole-time pay rate for the job, with actual contributions paid on actual pay earned. There is no automatic entitlement to a lump sum. Members may opt to give up (commute) pension for lump sum up to the limit set by the Finance Act 2004. The accrual rate guarantees a pension based on 1/49<sup>th</sup> of pay from 1 April 2015. Prior to this the accrual rate guarantees a pension based on 1/60<sup>th</sup> of final pensionable salary and years of pensionable service.

Prior to 2009 the accrual rate guaranteed a pension based on 1/80<sup>th</sup> and a lump sum based on 3/80<sup>th</sup> of final pensionable salary and years of pensionable service.

The value of the accrued benefits has been calculated on the basis of the age at which the person will first become entitled to receive a pension on retirement without reduction on account of its payment at that age; without exercising any option to commute pension entitlement into a lump sum; and without any adjustment for the effects of future inflation. Retirement can be taken with receipt of benefits in full from the normal pension age. The normal pension age is 65 for any benefits built up before 1 April 2015. For pension build up from 1 April 2015, the Normal Pension Age is not fixed at age 65 but, instead, is the same as the State Pension Age (but with a minimum of age 65).

## Pension Benefits of Senior Employees

**Table 4: In-year contributions and accrued benefits**

Senior Employees	Name	Position at 31/3/2026	In-Year Pension Contributions		Accrued Pension Benefits	
			For Year to 31 March 2026	For Year to 31 March 2025	As at 31 March 2026	Difference from 31 March 2025
			£	£	£000	£000
	Russell Hewton	Assessor & ERO	4,218	4,047	66	4
	Kevin Kelly	Depute Assessor & ERO (Sept 2024 to March 2025)	3,488	2,230	37	36
	Darryl Rae	Depute Assessor & ERO (Sept 2024 to March 2025)	0	1,416	0	(3)

# Remuneration Report

The pension figures shown in Table 4 on page 22 relates to the benefits that the person has accrued as consequence of their total 'local government' service, and not just their current appointment.

The Local Government (Discretionary Payments and Injury Benefits) (Scotland) Regulations 1998 make provision for authorities to make discretionary payments to local government employees to pay compensation for premature retirement. There were no discretionary payments made to senior employees during the year.

## Exit Packages

There were no exit packages during financial years 2025/26 and 2024/25.

## Trade Union Facility Time

Facility Time generates benefits for employees, managers and the wider community from effective joint working between union representatives and employers.

Details of the Facility Time within the Board during the year to 31 March 2026 are shown in Table 5.

**Table 5: Trade Union**

<b>Trade Union Officials</b>	<b>Trade Union Representatives</b>
0	0
<b>Percentage of Time Spent on Facility Time</b>	
<b>Percentage</b>	<b>Employees</b>
<1%	0
<b>Total cost of facility time</b>	<b>Total Pay bill</b>
£0	£2.3m
<b>% of Pay Bill Spend on Facility Time</b>	<b>Paid TU Activities</b>
£0	£0

Councillor Vaughan Moody  
Convenor of the Board  
Date: 19 June 2026

Russell Hewton  
Assessor and Electoral Registration Officer  
Date: 19 June 2026

# Statement of Responsibilities

## The Boards 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 responsibility for the administration of those affairs. In this Board, that officer is the Treasurer;
- manage its affairs to secure economic, efficient and effective use of resources and safeguard its assets;
- ensure the Annual Accounts are prepared in accordance with legislation (The Local Authority Accounts (Scotland) Regulations 2014), and is compatible with that legislation, in accordance with proper accounting practices (section 12 of the Local Government in Scotland Act 2003); and
- approve the Annual Accounts for signature.

Signed on behalf of Dunbartonshire and Argyll & Bute Valuation Joint Board.

Councillor Vaughan Moody  
Convenor of the Board  
Date: 19 June 2026

## The Treasurer's Responsibilities:

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

In preparing the Annual Accounts, the Treasurer has:

- selected suitable accounting policies and then applied them consistently;
- made judgements and estimates that were reasonable and prudent;
- complied with legislation; and
- complied with the Code of Practice on Local Authority Accounting in the United Kingdom.

The Treasurer has also:

- kept adequate accounting records which were up to date; 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 2026.

Laurence Slavin  
Treasurer  
Date: 19 June 2026

# Annual Governance Statement

The Annual Governance Statement is included within the Annual Accounts to assure stakeholders on how the Board directs and controls its functions and how it relates to communities which will enhance transparency and scrutiny of the Board's activities.

## Scope of Responsibility

The Board is responsible for ensuring that its business is conducted in accordance with the law and proper standards, and that public money is safeguarded and properly accounted for, and used economically, efficiently and effectively. The Board also has a duty to make arrangements to secure continuous improvement in the way its functions are carried out.

In discharging this overall responsibility, elected members and senior officers are responsible for implementing effective arrangements for governing the Board's affairs and facilitating the effective exercise of its functions, which includes arrangements for the management of risk.

## Governance Framework

The Board has approved and adopted a Code of Corporate Governance (the Code), a Code of Good Governance and also relies on the governance arrangements of West Dunbartonshire Council which are consistent with the principles of the Chartered Institute of Public Finance and Accountancy (CIPFA) and the Society of Local Authority Chief Executives (SOLACE) Framework.

The above code explains how the Board aims to deliver good governance and reviews the effectiveness of these arrangements on an annual basis.

Delivering Good Governance in Local Government Framework, published by CIPFA in association with Solace in 2007 and updated in 2016, sets the standard for local authority governance in the UK and applies to annual governance statements prepared for the financial year 2016/17 onwards.

While the Delivering Good Governance in Local Government Framework is written in a local authority context, most of the principles are applicable to the Board, and on the recommendation of our external auditors, the Board has adopted this process as part of its overall approach to governance.

In accordance with a Code of Good Governance which was approved by the Board in March 2018, a self-assessment against the above CIPFA framework is completed annually and an Action Plan agreed. The Management Team regularly monitor progress against the actions in the Action Plan. The Local Code of Good Governance and the Action Plan can be found on the Board's website at: <https://www.saa.gov.uk/dab-vjb/best-value/>

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

The 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.

# Annual Governance Statement

Within the overall control arrangements the system of internal control is intended to ensure that assets are safeguarded, transactions are authorised and properly recorded, and material errors or irregularities are either prevented or would be detected within a timely period. It is based on a framework of regular management information, financial regulations, administrative procedures and management supervision.

The overall control arrangements include:

- comprehensive budgeting systems;
- regular reviews of periodic and annual financial reports which indicate financial performance against the forecasts;
- setting targets to measure financial and other performance;
- clearly defined capital expenditure guidelines;
- arrangements supported by a range of policies and guidelines in compliance with the CIPFA Code Practice on Managing the Risk of Fraud and Corruption; and
- an effective Internal Audit service.

The Board's internal audit service is provided by West Dunbartonshire Council and operates in accordance with the Public Sector Internal Audit Standards. West Dunbartonshire Council conforms to the requirements of the CIPFA Statement on the Role of the Head of Internal Audit (2019).

## Review of Effectiveness

The Board has a responsibility for ensuring the continuing effectiveness of its governance framework and its system of internal financial control. The Shared Services Manager Audit & Fraud produces an annual audit plan based on a risk assessment of the Council's and the Board's systems and processes. The audit plan is approved by the Audit Committee of the Council. This Committee meets regularly and receives reports from the Shared Services Manager Audit & Fraud. The Board's external auditors also attend. The Shared Services Manager Audit & Fraud produces an annual report on the work carried out by Internal Audit during the year. This report contains a view on the effectiveness of the system of internal financial control.

The Internal Audit service operates in accordance with Public Sector Internal Audit Standards (PSIAS). The Shared Services Manager Audit & Fraud meets regularly with chief internal auditors of other authorities and staff within the Internal Audit Service are appropriately trained.

Our review of the effectiveness of the system of internal financial control is informed by:

- the work of managers within both the Board and West Dunbartonshire Council who have responsibility for the development and maintenance of the financial control framework;
- the work undertaken by West Dunbartonshire Council's Internal Auditors during the year to 31 March 2026;
- the assessment of risk completed during reviews of the strategic audit plan;
- reports issued by the Board's External Auditors and other review bodies; and
- knowledge of the Board's governance, risk management and performance monitoring arrangements.

# Annual Governance Statement

Through West Dunbartonshire Council, the Board's financial management arrangements conform with the governance requirements of the CIPFA Statement on The Role of Chief Financial Officer in Local Government 2010.

We are satisfied that the Board has in place a sound system of internal financial control and that appropriate mechanisms are in place to identify any areas of weakness and to take appropriate action. This is corroborated by an Annual Assurance Statement prepared by the Shared Services Manager Audit & Fraud, stating that reasonable assurance can be placed upon the adequacy and effectiveness of the Board's internal control system in the year to 31 March 2026.

## Annual Performance

Examples of developments which have led to improvement in arrangements for control, governance or risk management within the Board during 2025/26 include:

- Concluded and signed the Annual Accounts for years ending 31 March 2024 and 31 March 2025.
- Carried out the annual review and update of our Service Plan for 2024-2027.
- Updated our Long-Term Financial Strategy.
- Completed an annual self-assessment of our Governance arrangements.
- Reported on our Equalities outcomes.
- Updated and reviewed our Workforce Plan.
- Agreed a Redundancy Policy.
- Agreed an Excess Travel Policy.
- Updated our Code of Conduct for Officers.
- Updated our Employer Discretions Policy.
- Updated our Financial Regulations.
- Delivered Registration Services for the two local by-elections.
- Implemented a new Assessors Case Management System.
- Continued to provide work-based training to staff in Rating and Valuation Methodology
- Disposed of all remaining 2023 Revaluation proposals.
- Disposed of proposals to alter entries in the Council Tax List.
- Responded to appeals being considered by the Scottish Courts and Tribunals Service.
- Issued Assessor Information Notices in preparation for the 2026 Revaluation
- Issued Civil Penalty Notices for non-return of Assessor Information Notices.
- Delivered the 2026 Revaluation, including Draft Revaluation Roll.
- Commenced a project to move from our premises at 235 Dumbarton Road to alternative accommodation.
- Completed the 2023/24 Self Catering Audit, and commenced the 2024/25 audit.
- Continued with a project to digitise the Boards records.
- Completed recruitment processes to fill 5 posts.
- Attended a Careers Fair to promote our organisation and advertise roles for the High Value Property Council Tax Revaluation.
- Continued work on our Audit Action Plan and Good Governance Action Plan.
- Responded to 23 Freedom of Information Requests.
- Responded to 4 FOI Requests for a review.

# Annual Governance Statement

- Responded to 2 Subject Access Requests.
- Responded to 31 enquiries from elected officials.
- Responded to 17 complaints.
- Continued with regular Record Management days across both office locations to ensure full adherence with our business classification and retention schemes.
- Accepted an invitation from NRS to submit a Progress Update Review to the Keeper.
- Continued development of systems to support the new NDR Proposal Process.
- Reviewed our Electoral Participation Strategy in advance of the Scottish Parliamentary Election (SPE).
- Updated our Reporting Strategy
- Introduced a CT update and NDR update reconciliation process with our three councils.
- Implemented a new survey workload system, along with new process instructions and user training.
- Delivered savings by reviewing the process of carrying out an ITR Canvass.
- Worked with our constituent councils to ensure that sufficient advance notice was available of financial revenue requirements for financial year 2026/27.
- Began redevelopment of the Board's ancillary software packages.
- Continued disposal of transferred CT appeals and presented cases to the First-tier Tribunal at online hearings under the new rules and procedures.
- Continued disposal of transferred NDR appeals and presented cases to the First-tier Tribunal at online hearings under the new rules and procedures.
- Completed the 2023/24 annual Self Catering Audit, and started on the 2024/25 audit.
- Continued with regular Record Management days across both office locations to ensure full adherence with our business classification and retention schemes
- Carried out our annual good governance self-assessment
- Reviewed a number of process instructions, combining these in to single instructions across our organisation.

The following areas were identified by the Assessor & ERO for further improvements in 2026/27:

- Continued work on the project to standardise process instructions across offices.
- Identify gaps in process instruction provision and fill those gaps.
- Review of SCU Audit Process to ensure efficient and effective operation of the system, while delivering best value.
- Further expansion of Non-Domestic Valuations available for public view on the Scottish Assessors Portal.
- Work with other EROs to develop a set of Electoral Registration KPIs
- Review Electoral Participation Strategy in advance of the Scottish Local Government Elections.
- Continue in-house development of software to improve processes within the organisation.
- Set up a system to ensure induction training is being completed.
- Review performance metrics that will be available as part of the new Assessors system.
- Develop a set of service request expectations to assist stakeholders in understanding potential timescales for enquiries to be dealt with.
- Continued focus will be given to implementing our Records Management plan, with particular focus on compliance with retention policies.

# Annual Governance Statement

## Assurance

On the basis of the assurance provided, we consider the governance and internal control environment operating during 2025/26 to provide reasonable and objective assurance that any significant risks impacting on the achievement of our principal objectives will be identified and actions taken to avoid or mitigate their impact. Systems are in place to continually review and improve the governance and internal control environment and action plans are in place to address identified areas for improvement.

Councillor Vaughan Moody  
Convenor of the Board

Date: 19 June 2026

Russell Hewton  
Assessor & Electoral Registration  
Officer

Date: 19 June 2026

Laurence Slavin  
Treasurer

Date: 19 June 2026

# Introduction to Annual Accounts

The Annual Accounts comprise the following primary statements:

- Comprehensive Income and Expenditure Statement;
- Movement in Reserves Statement;
- Balance Sheet;
- Cashflow Statement; and
- Summary of significant accounting policies and other explanatory notes.

## Comprehensive Income and Expenditure Statement

This statement shows the accounting cost in the year of providing services in accordance with generally accepted accounting practices, rather than the amount to be funded from constituent authority contributions.

## Movement in Reserves Statement

This statement shows the movement in the year on the different reserves held by the Board, analysed into 'usable reserves' (i.e., those that can be applied to fund expenditure) and other reserves. The surplus or (deficit) on the provision of services line shows the true economic cost of providing the Board's services, more details of which are shown in the comprehensive income and expenditure statement. The net increase/decrease before transfer to earmarked reserves line shows the statutory general fund balance before any discretionary transfers to or from earmarked reserves undertaken by the Board.

## Balance Sheet

The balance sheet shows the value as at the balance sheet date of the assets and liabilities recognised by the Board. The net assets of the Board (assets less liabilities) are matched by the reserves held by the Board. Reserves are reported in two categories. The first of the category of reserves are usable reserves, i.e., those reserves that the Board may use to provide services, subject to any statutory limitations on their use (for example the capital receipts reserve that may only be used to fund capital expenditure). The second category of reserves is those that the Board is not able to use to provide services. This category of reserves includes reserves that hold unrealised gains and losses (for example the revaluation reserve), where accounts would only become available to provide services if the assets are sold; and reserves that hold timing differences shown in the movement in reserves statement line 'adjustments between accounting basis and funding basis under regulations.'

## Cash Flow Statement

The cash flow statement shows the changes in cash and cash equivalents of the Board during the reporting period. The statement shows how the Board generates and uses cash and cash equivalents by classifying cash flows as operating, investing and financing activities. The amount of net cash flows arising from operating activities is a key indicator of the extent to which the operations of the authority are funded by way of taxation and grant income or from the recipients of services provided by the authority. Investing activities represent the extent to which cash outflows have been made for resources which are intended to contribute to the Board's future service delivery. Cash flows arising from financing activities are useful in predicting claims on future cash flows by providers of capital (i.e., borrowing) to the Board.

## Comprehensive Income and Expenditure Statement

2024/25 Net Expenditure £000		Notes	2025/26 Net Expenditure £000
	<b>Income</b>		
(14)	Customer Receipts		(34)
	<b>Expenditure</b>		
2,673	Employee Costs	1	2,525
178	Property Costs		136
34	Transport Costs		28
410	Supplies & Services		446
142	Support Services		146
26	Depreciation, Amortisation & Impairment	1/6	30
<b>3,449</b>	<b>Net Cost of Service</b>		<b>3,277</b>
(2,797)	Revenue Contributions	15	(2,949)
(72)	Government Grants	5	(141)
(40)	Capital Contributions	4	(13)
<b>(2,909)</b>	<b>Other Operating Income</b>		<b>(3,103)</b>
<b>540</b>	<b>Net Operating Expenditure</b>		<b>174</b>
(5)	Interest (Receivable)/Paid		7
15	Net Interest on the net defined benefit liability/(assets)	10	13
<b>10</b>	<b>Finance and Investment Income and Expenditure</b>		<b>20</b>
<b>550</b>	<b>(Surplus)/Deficit on provision of services</b>		<b>194</b>
(314)	Remeasurement of the net defined benefit liability/(assets)	10	(192)
0	(Surplus)/Deficit arising from revaluation of property, plant and equipment		0
<b>(314)</b>	<b>Other Comprehensive (Income) &amp; Expenditure</b>		<b>(192)</b>
<b>236</b>	<b>Total Comprehensive (Income) &amp; Expenditure</b>		<b>2</b>

## Movement in Reserves Statement

	Fund Balance £000	Capital Requisition Unapplied Account £000	Capital Adjustment Account £000	Revaluation Reserve £000	Pension Reserve £000	Employers Statutory Mitigation Account £000	Total Reserves £000
<b>2025/26</b>							
<b>Balance at 31 March 2025 Carried Forward</b>	<b>354</b>	<b>48</b>	<b>353</b>	<b>46</b>	<b>(154)</b>	<b>(14)</b>	<b>633</b>
<b><u>Movement in Reserve 2025/26</u></b>							
Surplus or (Deficit) on provision of services	(194)	0	0	0	0	0	(194)
Other Comprehensive Income and Expenditure	0	0	0	0	192	0	192
<b>Total Comprehensive Income &amp; Expenditure</b>	<b>(194)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>192</b>	<b>0</b>	<b>(2)</b>
<b><u>Adjustments between accounting basis &amp; funding basis</u></b>							
Depreciation	30	0	(30)	0	0	0	0
Pension Scheme Adjustment	192	0	0	0	(192)	0	0
Net Transfer to or from earmarked reserves required by legislation	2	0	0	0	0	(2)	0
Capital requisitions applied to fund capital expenditure	(13)	13	0	0	0	0	0
Capital requisitions unapplied adjustment between accounting basis and funding basis under regulations	0	(16)	16	0	0	0	0
<b>Total Statutory Adjustments</b>	<b>211</b>	<b>(3)</b>	<b>(14)</b>	<b>0</b>	<b>0</b>	<b>(2)</b>	<b>0</b>
<b>Increase/(Decrease) in Year</b>	<b>17</b>	<b>(3)</b>	<b>(14)</b>	<b>0</b>	<b>0</b>	<b>(2)</b>	<b>0</b>
<b>Balance at 31 March 2026</b>	<b>371</b>	<b>45</b>	<b>339</b>	<b>46</b>	<b>(154)</b>	<b>(16)</b>	<b>631</b>
<b>Total Usable</b>		<b>416</b>		<b>Total Unusable</b>		<b>215</b>	

## Movement in Reserves Statement

	Usable Reserves		Unusable Reserves				Total Reserves £000
	Fund Balance £000	Capital Requisition Unapplied Account £000	Capital Adjustment Account £000	Revaluation Reserve £000	Pension Reserve £000	Employers Statutory Mitigation Account £000	
<b>2024/25</b>							
<b>Balance at 31 March 2024 Carried Forward</b>	<b>634</b>	<b>45</b>	<b>342</b>	<b>46</b>	<b>(175)</b>	<b>(23)</b>	<b>869</b>
<b><u>Movement in Reserve 2024/25</u></b>							
Surplus or (Deficit) on provision of services	(550)	0	0	0	0	0	(550)
Other Comprehensive Income and Expenditure	0	0	0		314	0	314
<b>Total Comprehensive Income &amp; Expenditure</b>	<b>(550)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>314</b>	<b>0</b>	<b>(236)</b>
<b><u>Adjustments between accounting basis &amp; funding basis</u></b>							
Depreciation	26	0	(26)	0	0	0	0
Pension Scheme Adjustment	293	0	0	0	(293)	0	0
Net Transfer to or from earmarked reserves required by legislation	(9)	0	0	0	0	9	0
Capital requisitions applied to fund capital expenditure	(40)	40	0	0	0	0	0
Capital requisitions unapplied adjustment between accounting basis and funding basis under regulations	0	(37)	37	0	0	0	0
<b>Total Statutory Adjustments</b>	<b>270</b>	<b>3</b>	<b>11</b>	<b>0</b>	<b>(293)</b>	<b>9</b>	<b>0</b>
<b>Increase/(Decrease) in Year</b>	<b>(280)</b>	<b>3</b>	<b>11</b>	<b>0</b>	<b>21</b>	<b>9</b>	<b>(236)</b>
<b>Balance at 31 March 2025</b>	<b>354</b>	<b>48</b>	<b>353</b>	<b>46</b>	<b>(154)</b>	<b>(14)</b>	<b>633</b>
<b>Total Usable</b>		<b>402</b>		<b>Total Unusable</b>		<b>231</b>	

## Balance Sheet as at 31 March 2026

31 March 2025			31 March 2026
£000		Note	£000
399	Property, Plant and Equipment	6	385
<b>399</b>	<b>Long Term Assets</b>		
558	Short Term Debtors	7	486
<b>558</b>	<b>Current Assets</b>		
(170)	Short Term Creditors	8	(86)
<b>(170)</b>	<b>Current Liabilities</b>		
(154)	Net Pensions Asset/(Liability)	10	(154)
<b>(154)</b>	<b>Long Term Assets/(Liabilities)</b>		<b>(154)</b>
<b>633</b>	<b>Net Assets/(Liabilities)</b>		<b>631</b>
	<b>Represented by:</b>		
402	Usable Reserves	MIR/2	416
231	Unusable Reserves	MIR/3	215
<b>633</b>	<b>Total Reserves</b>		<b>631</b>

The unaudited accounts were issued on 19 June 2026.

**Laurence Slavin**  
Treasurer  
19 June 2026

# Cash Flow Statement

2024/25 £000		2025/26 £000
<b>Operating Activities</b>		
(2,869)	Revenue contributions and grants	(3,090)
(14)	Sale of Goods and Rendering of Services	(34)
(5)	Interest Received	0
<b>(2,888)</b>	<b>Cash Inflows from Operating Activities</b>	<b>(3,124)</b>
2,397	Cash paid to and on behalf of employees	2,343
494	Other payments for operating activities	771
0	Interest Paid	7
<b>2,891</b>	<b>Cash Outflows from Operating Activities</b>	<b>3,121</b>
<b>3</b>	<b>Net Cash Flows from Operating Activities</b>	<b>(3)</b>
<b>Investing Activities</b>		
37	Purchase of Assets	16
(40)	Other receipts from investing activities	(13)
<b>(3)</b>	<b>Net Cash flows from Investing Activities</b>	<b>3</b>
<b>0</b>	<b>Net (Increase)/Decrease in Cash and Cash Equivalents</b>	<b>0</b>

# Notes to the Annual Accounts

## Note 1 : Expenditure and Funding Analysis

The analysis of income and expenditure on the face of the comprehensive income and expenditure statement is that specified by the Service Reporting Code of Practice. However, decisions about resource allocation are taken by the Board on the basis of reports that are prepared on a different basis from the accounting policies used in the financial statements. In particular:

- No charges are made in relation to capital expenditure (whereas depreciation, revaluation and impairment losses in excess of the balance on the revaluation reserve and amortizations are charged to the Board in the comprehensive income and expenditure statement; and
- The cost of retirement benefits is based on cash flows (payments of employer's pension contributions) rather than current service cost of benefits accrued in year.

The difference between the employee costs figure and the figure reported in the comprehensive income and expenditure statement is due to the accounting adjustments for pensions and holiday pay accrual (other adjustments) as detailed in the table below. These costs are year-end adjustments that are offset by corresponding transfers to the Balance Sheet and the Movement in Reserves Statement.

2025/26	Net Expenditure chargeable to the Board £000	Adjustments for pensions £000	Adjustments for capital £000	Other adjustments £000	Net Expenditure in the Comprehensive Income & Expenditure Statement £000
Employee Costs	2,344	179	0	2	2,525
Property Costs	136	0	0	0	136
Supplies & Services	446	0	0	0	446
Support Costs	146	0	0	0	146
Transport Costs	28	0	0	0	28
Payments to other bodies	0	0	0	0	0
Capital Charges	0	0	30	0	30
Other Income	(175)	0	-	0	(175)
<b>Cost of Services</b>	<b>2,925</b>	<b>179</b>	<b>30</b>	<b>2</b>	<b>3,136</b>
Other income and expenditure	(2,942)	13	(13)	0	(2,942)
<b>(Surplus) or Deficit on the provision of services</b>	<b>(17)</b>	<b>192</b>	<b>17</b>	<b>2</b>	<b>194</b>

# Notes to the Annual Accounts

2024/25	Net Expenditure chargeable to the Board £000	Adjustments for pensions £000	Adjustments for capital £000	Other adjustments £000	Net Expenditure in the Comprehensive Income & Expenditure Statement £000
Employee Costs	2,404	278	0	(9)	2,673
Property Costs	178	0	0	0	178
Supplies & Services	410	0	0	0	410
Support Costs	142	0	0	0	142
Transport Costs	34	0	0	0	34
Payments to other bodies	0	0	0	0	0
Capital Charges	0	0	26	0	26
Other Income	(14)	0	-	0	(14)
<b>Cost of Services</b>	<b>3,154</b>	<b>278</b>	<b>26</b>	<b>(9)</b>	<b>3,449</b>
Other income and expenditure	(2,874)	15	(40)	0	(2,899)
<b>(Surplus) or Deficit on the provision of services</b>	<b>280</b>	<b>293</b>	<b>(14)</b>	<b>(9)</b>	<b>550</b>

## Note 2 : Balances & Reserves

The Board have an approved Balance and Reserves Policy. The table below details the movement on revenue reserves during the year.

	2025/26 £000
Opening Balance at 1 April 2025	354
Revenue Gains/(Losses) on the fund	17
<b>Closing Balance at 31 March 2026</b>	<b>371</b>
<b>Total General Reserves (inc £0.100m Prudential Reserve)</b>	<b>371</b>

## Note 3 : Unusable Reserves

2024/25 £000		2025/26 £000
353	Capital Adjustment Account	339
46	Revaluation Reserve	46
(154)	Pension Reserve	(154)
(14)	Employee Statutory Mitigation Account	(16)
<b>231</b>	<b>Total Unusable Reserves</b>	<b>215</b>

# Notes to the Annual Accounts

## Capital Adjustment Account

The capital adjustment account absorbs the timing difference 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. The account is debited with the cost of acquisition, construction or enhancement as depreciation/impairment losses and amortisations are charged to the comprehensive income and expenditure statement (with reconciling postings to the revaluation reserve to convert fair value figures to a historical cost basis). The account is credited with the amounts set aside by the Board as finance for the costs of acquisition, construction and enhancement.

The account contains revaluation gains accumulated on property, plant and equipment before 1 April 2007, the date that the revaluation reserve was created to hold such gains. The movement in reserve statement provides detail of the source of all the transactions posted to the account.

## Revaluation Reserve

The revaluation reserve contains the gains made by the Board arising from increases in the value of its property, plant and equipment (and intangible assets). The balance is reduced when assets with accumulated gains are:

- re-valued downwards or impaired and the gains are lost;
- used in the provision of services and the gains are consumed through depreciation; or
- disposed of and the gains are realised.

The reserve contains only revaluation gains accumulated since 1 April 2007, the date that the reserve was created. Accumulated gains arising before that date are consolidated into the balance on the capital adjustment account.

## Pension Reserve

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 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 or eventually pays any pension for which it is directly responsible.

## Employee Statutory Mitigation Account

The employee statutory mitigation account absorbs the differences that would otherwise arise on the general fund balance from accruing for compensated absences earned but not taken in the year, e.g., annual leave entitlement carried forward at 31 March. Statutory arrangements require that the impact on the general fund balance is neutralised by transfers to or from this account.

## Capital Requisition Unapplied Account

The capital requisition unapplied account represents capital contributions from the constituent authorities which have not yet been spent.

# Notes to the Annual Accounts

## Note 4 : Capital Expenditure and Capital Financing

The total amount of capital expenditure incurred in the year is shown in the table below, together with the resources that have been used to finance it.

2024/25 £000	2025/26 £000
40 Contributions from Authorities	13
45 Unapplied Capital Contributions b/forward	48
<b>85 Total Capital Resources</b>	<b>61</b>
(13) Servers	0
(6) Scanners, Laptops and Monitors	(6)
(2) Firewall & Routers	0
0 Flexi System	0
(6) NDR reform costs	0
(10) SWAN 2 Line Renewal	(10)
<b>(37) Total Capital expenditure incurred during the year</b>	<b>(16)</b>
<b>48 Unapplied Capital contributions c/forward</b>	<b>45</b>

## Note 5 : Government Grants

The Board credited the following grants within the Comprehensive Income and Expenditure Statement in 2025/26:

2024/25 £000 Grant Income	2025/26 £000
0 Elections Act 2022: New Burdens Funding Electoral Integrity Programme (New 72 Burdens)	20 121
<b>72 Total</b>	<b>141</b>

# Notes to the Annual Accounts

## Note 6 : Property, Plant and Equipment

	Land & Buildings	Plant & Equipment	Total
Movements in costs or values	£000	£000	£000
<b>31 March 2024</b>	<b>352</b>	<b>94</b>	<b>446</b>
Additions	0	37	37
<b>31 March 2025</b>	<b>352</b>	<b>131</b>	<b>483</b>
Adjustment to Assets with a nil net book value	0	(36)	(36)
Additions	0	16	16
<b>31 March 2026</b>	<b>352</b>	<b>111</b>	<b>463</b>
<b>Movements in depreciation and impairment</b>			
<b>31 March 2024</b>	<b>(9)</b>	<b>(49)</b>	<b>(58)</b>
Depreciation charge	(11)	(15)	(26)
Adjustment to Assets with a nil net book value	0	0	0
<b>31 March 2025</b>	<b>(20)</b>	<b>(64)</b>	<b>(84)</b>
Adjustment to Assets with a nil net book value	0	36	36
Depreciation charge	(11)	(19)	(30)
<b>31 March 2026</b>	<b>(31)</b>	<b>(47)</b>	<b>(78)</b>
<b>Net Book Value</b>			
At 31 March 2025	<b>332</b>	<b>67</b>	<b>399</b>
At 31 March 2026	<b>321</b>	<b>64</b>	<b>385</b>

### Revaluations

The Board carries out a rolling programme that ensures that all property, plant and equipment required to be measured at current value is re-valued at least every five years. Valuations of land and buildings are carried out in accordance with the methodologies and bases for estimation set out in the professional standards of the Royal Institution of Chartered Surveyors.

### Indexation

The carrying values of Property, Plant and Equipment (PPE) is kept up to date in accordance with the CIPFA Code of Practice. Assets measured at current value (including land and buildings, surplus assets, dwellings and specialised assets valued using Depreciated Replacement Cost) are subject to annual indexation between formal revaluations to ensure that values remain materially accurate.

# Notes to the Annual Accounts

Indexation was reviewed at 31 March each year using indices provided by West Dunbartonshire Council's external valuer. These may include BCIS indices, market-based indices or other category-specific measures considered appropriate by the valuer. Indexed values are reviewed for materiality and reasonableness.

Where indexation indicates a material movement in value, the carrying amount is adjusted as a revaluation movement. Upward movements are credited to the Revaluation Reserve unless reversing a previous impairment charged to the Surplus or Deficit on the Provision of Services. Downward movements are charged to the Revaluation Reserve to the extent of any existing balance, with any excess charged to the Surplus or Deficit on the Provision of Services.

The board reviewed assets for indexation due to the flat indexation or 0.00% being calculated there is no value. The board's equipment has not been indexed due to no applicable index available and low values with low remaining useful lives.

## Note 7 : Debtors

2024/25 £000	2025/26 £000
0 Central Government Bodies	0
2 Other Entities and Individuals	1
556 Other Local Authorities	485
<b>558 Total Debtors</b>	<b>486</b>

## Note 8 : Creditors

2024/25 £000	2025/26 £000
124 Central Government Bodies	3
32 Other Entities and Individuals	82
14 Other Local Authorities	1
<b>170 Total Creditors</b>	<b>86</b>

## Note 9 : Operating Leases

### Board as Lessor

The Board leases out property under operating leases to provide suitable accommodation to Alpha Pets.

The minimum lease payments in future years are:

31 March 2021 £000	31 March 2026 £000
2 Not later than one year	1
1 Later than one year and not later than five years	0
0 Later than five years	0

# Notes to the Annual Accounts

## Board as Lessee

The Board has acquired a number of photocopiers, scanners and letter openers by entering into operating leases.

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

31 March 2025 £000	31 March 2026 £000
4 Not later than one year	3
0 Later than one year and not later than five years	6
0 Later than five years	0

The Board reviewed their 2025/26 leases in accordance with IFRS 16 and based on this assessment, it has been determined that the impact of IFRS16 on the financial statements is not material. As a result, the Board has not applied IFRS16 and will continue to account for leases under its previous accounting policies. The Board will continue to monitor its leases and reassess the materiality of IFRS 16.

## Note 10 : Defined Benefit Pension Schemes

As part of the terms and conditions of employment of its officers, the Board makes contributions towards the cost of post-employment benefits. Although these benefits will not actually be payable until employees retire, the Board has a commitment to make the payments that needs to be disclosed at the time that employees earn their future entitlement.

The Board participates in the Strathclyde Local Government Pension Scheme, which is a defined benefit statutory scheme, operated as Strathclyde Pension Fund, and administered by Glasgow City Council in accordance with the Strathclyde Local Government Pension Scheme (Scotland) Regulations 1998.

This is a funded scheme, meaning that the Board and employees pay contributions into a fund, calculated at a level intended to balance the pensions' liabilities with investment assets.

The employers' contribution rate is set by the Fund actuaries following valuation. The employer contribution rate for 2025/26 is set at 17.5% (2024/25 16.5%). In 2025/26, the Board paid an employer's contribution of £0.63m (2024/25 £0.067m).

In addition, the Board is responsible for all pension payments relating to added years' benefits which it has awarded together with the related increases. Strain on the Fund costs are charged in year for any early retirements. There was no Severance or Strain on the Fund Payments during financial year 2025/26 (2024/25 £0).

The Board fully complies with the international accounting standard (IAS 19) concerning the disclosure of information on pension.

## Notes to the Annual Accounts

IAS 19 states that although the pension benefits will not be payable until the employee retires; the Board has a commitment to make these payments and must disclose the cost of this in its accounts at the time employees earn their future entitlements.

The Board recognised the cost of retirement benefits in the reported cost of services when they are earned by employees, rather than when the benefits are eventually paid as pensions.

However, the charge that the Board is required to make against its budget is based on the cash payable in the year, so the real cost of post-employment/retirement benefits is reversed out of the general fund via the movement in reserve statement. The following transactions have been made in the comprehensive income and expenditure statement and the general fund balance via the movement in reserves statement during the year.

2024/25 £000	2025/26 £000
<b>Net cost of services</b>	
356 Current service cost	253
<b>356</b>	<b>253</b>
<b>Financing and investment income and expenditure</b>	
15 Net interest	13
<b>371 Total post-employment benefit charged to the Surplus or Deficit on the provision of Service</b>	<b>266</b>
354 Expected return on assets	(983)
(33) Actuarial gains and losses arising from changes in demographic assumptions	(508)
(2,876) Actuarial gains and losses arising from changes in financial assumptions	115
(162) Actuarial gains and losses arising from experience assumptions	138
2,403 Changes in the effect of the asset ceiling	1,046
<b>(314) Total remeasurements recognised in Other Comprehensive Income (OCI)</b>	<b>(192)</b>
<b>Movement in Reserves Statement</b>	
(371) Reversal of net charges made to surplus or deficit for post-employment benefits	(266)
Actual amount charged against the General Fund Balance in the year -	
78 employer contributions payable to scheme	74
<b>(293) Reversal of gross charges made to surplus or deficit for post employment benefits</b>	<b>(192)</b>

## Notes to the Annual Accounts

Reconciliation of Asset Ceiling Adjustment:

2024/25 £'000		2025/26 £'000
(9,618)	Effect of asset ceiling at 1 April	(12,482)
(461)	Interest on the effect of the asset ceiling	(723)
(2,403)	Change in the effect of the asset ceiling	(1,046)
<b>(12,482)</b>	<b>Effect of asset ceiling at 31 March</b>	<b>(14,251)</b>

The underlying assets and liabilities for retirement benefits attributable to the Board as at 31 March 2026 are as follows:

2024/25 £000		2025/26 £000
28,903	Fair Value of plan assets	31,556
(16,421)	Present Value of defined benefit Obligations	(17,305)
<b>12,482</b>	<b>Net (liabilities)/assets in the Strathclyde Pension Fund</b>	<b>14,251</b>
(12,482)	Restriction to asset ceiling	(14,251)
(154)	Present Value of Unfunded Liabilities	(154)
<b>(154)</b>	<b>Net Pension Asset/(Liability)</b>	<b>(154)</b>

The total contributions expected to be made by the Board to the Strathclyde Pension Fund in the forthcoming year to 31 March 2027 is £0.328m.

The actual return on assets is based on long term future investment return for each asset class as at the beginning of the period. The actual rate of returns is 9.2% as at 31/03/26, this is an increase from (3.5%) as at 31/03/25.

Liabilities are valued on an actuarial basis using the projected unit method which assesses the future liabilities of the fund discounted to their present value. The rate used to value liabilities is the basis of long dated high quality corporate bonds.

## Notes to the Annual Accounts

The movement during the year on the defined obligation is noted as:

2024/25 £000	2025/26 £000
19,064 Opening balance	16,575
356 Current service cost	253
907 Interest cost	966
124 Contributions by Members	124
(33) Actuarial gains/losses – change in demographic assumptions	115
(2,876) Actuarial gains/losses – change in financial assumptions	(508)
(162) Actuarial gains/losses – other experience	138
(11) Estimated unfunded benefits paid	(11)
(794) Estimated benefits paid	(193)
<b>16,575 Closing Balance as at 31 March</b>	<b>17,459</b>

The movement during the year regarding the fair value of the employer's assets is noted as:

2024/25 £000	2025/26 £000
28,507 Opening balance	28,903
(354) Expected return on assets	983
1,353 Interest Income	1,676
124 Contributions by Members	124
67 Contributions by employer	63
11 Contributions in respect of unfunded benefits	11
(11) Estimated unfunded benefits paid	(11)
(794) Estimated benefit paid	(193)
<b>28,903 Closing Balance as at 31 March</b>	<b>31,556</b>

# Notes to the Annual Accounts

The Board's share of the pension funds assets at 31 March 2026 comprised:

2024/25				2025/26		
Quoted prices in Active Markets	Prices not quoted in Active Market	Total	Asset Category	Quoted prices in Active Markets	Prices not quoted in Active Market	Total
£000	£000	£000		£000	£000	£000
5,987	19	6,006	Equity Securities	6,636	23	6,659
0	6,681	6,681	Private Equity	0	7,568	7,568
0	2,181	2,181	Real Estate	0	2,187	2,187
106	13,226	13,332	Investment funds and unit trusts	0	14,124	14,124
0	703	703	Cash and Cash Equivalent	0	1,018	1,018
<b>6,093</b>	<b>22,810</b>	<b>28,903</b>	<b>Total</b>	<b>6,636</b>	<b>24,920</b>	<b>31,556</b>

## Impact of Virgin Media Judgement

In June 2023, the High Court ruled in the Virgin Media Limited v NTL Pension Trustees II Limited (and others) case regarding the validity of amendments to post 6 April 1997 benefits in formerly contracted-out defined benefit pension schemes. In a judgement delivered on 25 July 2024, the Court of Appeal unanimously upheld the decision of the High Court. This ruling may have a potential future impact on the Local Government Pension Scheme benefits as the Local Government Pension scheme has made amendments since 1997 and these amendments did impact member benefits. No adjustments have been made to the financial statements, as it is not clear if the specific circumstances of the Council's LGPS are relevant and if the Pension Fund obtained the necessary documentation to support amendments at the time. Should this be the case, the impact of the ruling has not yet been determined and would require significant investigation to quantify any potential impact on the Council's liabilities, and so is not quantifiable at this stage.

## Asset and Liability Matching Strategy (ALM)

The main fund (Fund 1) of Strathclyde Pension Fund does not have an ALM as this is used mainly by mature funds. The Fund does match, to the extent possible, the types of assets invested to the liabilities in the defined benefit obligation. As is required by the pensions and investment regulations, the suitability of various types of investment has been considered, as has the need to diversify investments to reduce the risk of being invested in to narrow a range. The Fund invests in equities, bonds, properties and in cash.

The principal actuarial assumptions used at the balance sheet date are as follows:

31 March 2025	31 March 2026
3.50% Actual rate of return	9.20%
2.80% Inflation/Pension increase Rate	3.00%
3.50% Salary Increase Rate	3.70%
5.80% Discount Rate	6.20%

# Notes to the Annual Accounts

## Mortality

Life expectancy is based on the Fund's VitaCurves with improvements in line with the CMI 2023 model, with a 15% weighting of 2023 (and 2022) data, a 0% weighting of 2021 (and 2020) data, standard smoothing (Sk7), initial adjustment of 0.25% and a long term rate of improvement of 1.5% p.a. for both males and females. Based on these assumptions, the average future life expectancies at age 65 for the Employer are summarised below:

	Males	Females
Current Pensioners	21.3 years	22.9 years
Future Pensioners	21.8 years	24.4 years

## Sensitivity Analysis

The estimation of defined benefit obligation is sensitive to the actuarial assumptions. The sensitivities regarding the principal assumptions used to measure the schemes liabilities are set out below:

Change in assumption at 31 March 2026	Approximate % increase to Defined Benefit Obligation	Approximate monetary amount (£000)
0.1% decrease in Real Discount Rate	2%	268
1 year increase in member life expectancy	4%	698
0.1% increase in the Salary Increase Rate	0%	20
0.1% increase in the Pension Increase/Revaluation Rate (CPI)	1%	247

## Note 11 : External Audit Costs

In 2025/26 the Board incurred the following fees relating to external audit in respect of external audit services undertaken in accordance with the Code of Audit Practice:

2024/25 £000	2025/26 £000
10 Fees payable for external audit services	10

## Note 12 : Contingent Assets & Liabilities

The Board has not identified any Contingent Assets and Liabilities.

# Notes to the Annual Accounts

## Note 13: Nature and Extent of Risks arising from Financial Instruments

As at 31 March 2026, the Board has debtors of £0.486m and creditors of £0.086m. There is no provision for bad debts. The transactions entered into do not give rise to any market or liquidity risk and credit risk is considered below.

### Credit Risk

Credit risk arises from deposits with banks and financial institutions, as well as credit exposures to the Board's customers.

The Board's finances are controlled by West Dunbartonshire Council. This risk is minimized through the Council's Annual Treasury Strategy, which requires that deposits are not made with financial institutions unless they meet identified minimum credit criteria. The Annual Treasury Strategy also considers maximum amounts and time limits in respect of each financial institution.

## Note 14 : Agency Services

Where the Board acts as an agent for another entity, transactions are not reflected in the Board's financial statements, with the exception of cash collected or expenditure incurred by the Board on behalf of the other entity, in which case there is a debtor or creditor position in the balance sheet for amounts due or owed.

The Board bills and collects Civil Penalties on behalf of the Scottish Government. During 2025/26 the Board billed £3.405m (2024/25 £3.305) and collected £0.023m (2024/25 £0.004) and received £0.023m for providing administrative services for 2025/26 and 2024/25. No debtor or creditor balance was recognised at 31 March 2026.

## Note 15 : Related Parties

Related parties are those bodies or individuals that have the potential to control or significantly influence the Board, or to be controlled or significantly influenced by the Board. The Board is required to disclose material transactions that have occurred with related parties and the amount of any material sums due to or from related parties. Related party relationships require to be disclosed where control exists, irrespective of whether there have been transaction between the related parties.

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

### Elected members and senior officers

Members of the Joint Board and senior officers have control over the Board's financial and operating policies. They have the responsibility to adhere to a Code of Conduct, requiring them to declare an interest in matters that directly or indirectly influence, or appear to influence, their judgement or decisions taken during the course of their work. The total senior officers' remuneration allowances paid in 2025/26 is shown in the Remuneration Report on page 20. There is no remuneration paid to elected members by the Board.

# Notes to the Annual Accounts

The Board consisted of the following elected members at 31 March 2026:

## ARGYLL & BUTE COUNCIL

Councillor Gordon Blair  
Councillor Mark Irvine  
Councillor Dougle McFadzean  
Councillor Iain James MacQuire  
Councillor Peter Wallace

## EAST DUNBARTONSHIRE COUNCIL

Councillor Vaughan Moody (Convenor)  
Councillor Stewart MacDonald  
Councillor Jim Gibbons  
Councillor Willie Paterson  
Councillor Calum Smith

## WEST DUNBARTONSHIRE COUNCIL

Councillor John Millar  
Councillor Jonathan McColl  
Councillor Lawrence O'Neill  
Provost Karen Conaghan  
Councillor Grupreet Singh Johal

## Elected member interests in related parties

The register of Interest for Argyll & Bute Council and West Dunbartonshire Council can be accessed through their respective websites, details are shown below,

- Dunbartonshire and Argyll & Bute Valuation Joint Board

<https://www.saa.gov.uk/dab-vjb/vjb/membership>

- Argyll & Bute Council

<https://www.argyll-bute.gov.uk/my-council/councillors-directory>

- West Dunbartonshire Council

<https://www.west-dunbarton.gov.uk/council/councillors-and-committees/councillor/>

Information on East Dunbartonshire Council's Register of Interest is available by contacting :

- East Dunbartonshire Council  
Customer Services  
0300 123 4510

## Key Related Parties – Member Authorities

The member authorities of the Board are Argyll & Bute Council, East Dunbartonshire Council and West Dunbartonshire Council. They contributed a total requisition (including both revenue and capital contributions) in the following proportions to enable the Board to carry out its objectives:

2024/25		2025/26
£000		£000
1,268	Argyll & Bute Council	1,309
777	East Dunbartonshire Council	813
792	West Dunbartonshire Council	827
<b>2,837</b>	<b>Total Contributions</b>	<b>2,949</b>

## Notes to the Annual Accounts

As approved by the Board on 20 March 2026, 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.

West Dunbartonshire Council is the lead authority of the Board, providing Treasurer and Clerking services, as well as support services, such as HR, Legal and Internal Audit. The Board has a Service Level Agreement with West Dunbartonshire Council and in 2025/26, the Board paid West Dunbartonshire Council £0.146m for support services (£0.142m in 2024/25).

West Dunbartonshire Council also acts as the banker for the Board and all incoming and outgoing transactions are made via the Council's bank accounts. As such, in 2025/26 West Dunbartonshire Council owed the Board £0.478m (£0.558m 2024/25).

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

### Other public bodies

Strathclyde Pension Fund is the principal administrators of the post-retirement funds held on behalf of the current and former employees of the Board. Information about transactions during the year and outstanding assets and liabilities in relation to the Board's pension fund can be found in Note 10: Retirement Benefits.

The Board received grant income from the UK Government Department of Levelling Up, Housing and Communities of £0.193m in 2024/25 for the implementation of voter ID. The board recognised £0.0121m as income in 2025/26 (2024/25 £0.072m). The Board also received grant income of £0.020m from The Scottish Government for New Burdens 2022.

### Note 16 : Assumptions made about the future

The Financial Statements contain estimated figures that are based on assumptions about the future or that are otherwise uncertain. Estimates are made taking into account historical experience, current trends and other relevant factors. However, because balances cannot be determined with certainty, actual results could be materially different from the assumptions and estimates. The items in the Board's balance sheet as at 31 March 2026, for which there is a significant risk of material adjustment in the forthcoming financial year are noted below. Examples are provided of each potential uncertainty and the effect it would have within the Financial Statements are also noted.

## Notes to the Annual Accounts

These examples provide an understanding of the significance of a small change in the estimation assumption:

Estimation assumptions which impact within the next 12 months:

Item	Uncertainty	Potential Effect
Property, Plant and Equipment - Valuation	<p>The Board's assets are valued on a rolling programme over a maximum of 5 years. The valuation assumptions are ascertained by the professional valuers used by West Dunbartonshire Council as lead authority. The Board commissioned a survey to check for the presence of Reinforced Autoclaved Aerated Concrete (RAAC) in its office building at 235 Dumbarton Road, Clydebank G81 4XJ. A report was received by the Assessor on Monday 3 March 2025, advising of the presence of RAAC planks in the building. A revaluation of the building was undertaken in April 2025. The reduction in value has been reflected in the Financial Statements. The Board's other property was revalued in 21/22 and are considered to be appropriate.</p>	<p>If the actual results differ from the assumptions, the value of the assets could be affected. The current value of the assets subject to revaluation over the rolling programme is £0.352m No revaluations were carried out during 25/26. The impact for each 1% change in these valuations would be £0.003m within the Balance Sheet, resulting in an increase or decrease to the Revaluation Reserve, or an impairment charge, but with no effect on the general reserves. Any change would also impact on the annual depreciation charge. The board reviewed assets for indexation due to the flat indexation or 0.00% being calculated there is no value. The board's equipment has not been indexed due to no applicable index available and low values with low remaining useful lives.</p>
Property, Plant and Equipment - Depreciation / Useful Lives	<p>Assets are depreciated over useful lives that are dependent on assumptions about the level of repairs and maintenance that will be incurred in relation to those assets. The useful lives assigned to assets is deemed to remain valid.</p>	<p>If the useful lives of assets were too high, it is estimated that the annual depreciation charge for buildings would increase by £0.011m for every year that useful lives had to be reduced, resulting in a further charge to that value through the comprehensive income and expenditure statement and the value of the assets held in the Board's Balance Sheet would also be reduced by the same value. Any change would not affect the reserves position of the Board.</p>

# Notes to the Annual Accounts

Estimate assumptions which impact longer term are shown within the table below:

Item	Uncertainty	Potential Effect
Pension Liability	<p>Estimation of the net liability to pay pensions depends on a number of complex judgements relating to the discount rates used, the rate at which salaries are projected to increase by, changes in retirement ages, mortality rates and expected returns on pension assets held. This is further detailed within note 10 of the financial statements. A firm of consulting actuaries is engaged to provide the Board with expert advice about the assumptions applied.</p>	<p>The sensitivities regarding the principal assumptions used by the consulting actuaries to measure the scheme liabilities are set out below:</p> <ul style="list-style-type: none"> <li>- a 0.1% decrease in the real discount rate would result in a 2% increase (£0.268m) in the employer's obligation.</li> <li>- a one year increase in member life expectancy would result in a 4% increase (£0.698m) in the employer's obligation.</li> <li>- a 0.1% increase in the salary increase rate would result in a 0% increase (£0.020m) in the employer's obligation.</li> <li>- a 0.1% increase in the pension rate would result in a 2% increase (£0.247m) in the employer's obligation.</li> </ul>

## Note 17 : Accounting Standards Issued Not Adopted

For 2025/26, the Code requires the disclosure of information relating to the expected impact of an accounting change that will be required by a new standard that has been issued but not yet adopted.

This applies to the adoption of the following new or amended standards:

- IFRS18 – Presentation and Disclosure in Financial Statement issued in April 2024.
- IFRS 19 – Subsidiaries Without Public Accountability: Disclosures issued May 2024.
- Amendments to IFRS 7 and IFRS 9 – Supplier Finance Arrangements issued May 2023.
- Amendment to IAS 12 – International Tax Reform: Pillar Two Model Rules issued May 2023.

Overall, these new or amended standards are not expected to have a significant impact on the Annual Accounts in future years.

# Notes to the Annual Accounts

## Note 18 : Events after the Balance Sheet date

These are events, both favourable and unfavourable, that occur between the end of the reporting period and the date when the Statement of Accounts is authorized for issue. An adjustment is made to the financial statements where there is evidence that the event relates to the reporting period; otherwise the financial statements are not adjusted. Where the amount is material, a disclosure is made in the notes.

There have been no other material events after the balance sheet date which necessitate revision of figures in the financial statements or notes thereto including contingent assets or liabilities.

# Notes to the Annual Accounts

## Note 19 - Accounting Policies

### A General Principles

The Annual Accounts summarise the Board's transactions for the 2025/26 financial year and its position at the year end of 31 March 2026. The Board is required to prepare Annual Accounts by the Local Authority Accounts (Scotland) Regulations 2014. Section 12 of the Local Government in Scotland Act 2003 requires they be prepared in accordance with proper accounting practices. These practices primarily comprise the Code of Practice on Local Authority Accounting in the United Kingdom 2024/25 ("the Code") and the Service Reporting Code of Practice, supported by International Financial Reporting Standards (IFRS).

The accounting convention adopted in the Annual Accounts is principally historic cost, modified by the revaluation of certain categories of Property, Plant and Equipment and financial instruments.

### B Accruals of Income and Expenditure

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

- Revenue from the provision of services is recognised when the Board can measure reliably the percentage of completion of the transaction and when it is probable that the economic benefits associated with the transaction will flow to the Board;
- Expenses in relation to services received are recorded as expenditure when the services are 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 based upon materiality:

- Interest payable on borrowings and receivable on investments is accounted for on the basis of the effective interest rate for the relevant financial instrument, rather than on cash flows fixed or determined by the contract; and
- 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 charged to revenue for the income that might not be collected.

### C Changes in Accounting policies, Estimates and Errors

IAS 8 Accounting Policies, Changes in Accounting Estimates and Errors requires disclosure of information on the expected impact of new accounting standards that have been issued but are not yet effective. These have been reviewed and are not deemed to be significant for the financial statements.

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

Changes in accounting estimates are accounted for prospectively, i.e., in the current and future years only.

Material errors discovered in prior period figures are corrected retrospectively by amending opening balances and comparative figures.

### D Charges to Revenue for non-current assets

Services are debited with the following amounts to record the cost of using or holding fixed assets during the year:

# Notes to the Annual Accounts

- Depreciation, attributable to the assets used by the Board;
- Revaluation and impairment losses, where there is no accumulated gain in the Revaluation Reserve; and
- Amortisation of intangible fixed assets.

## E 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., computer software and/or software licences) is capitalised when it is expected that future economic or service benefits will flow from the asset to the Board.

Assets are measured originally at cost and only revalued where the current value of the asset can be determined by reference to an active market.

Where an intangible asset has a finite useful life, the depreciable amount of an intangible asset is depreciated over its useful life in the Comprehensive Income and Expenditure Statement. An asset is tested for impairment whenever there is an indication that the asset might be impaired any losses recognised are posted in the Comprehensive Income and Expenditure Statement.

Any gain or loss arising on the disposal or abandonment of an intangible asset is recognised in the Surplus or Deficit on the Provision of Services when the asset is derecognised.

Where expenditure qualifies as capital for statutory purposes, amortisation, impairment losses and disposal gains and losses are not permitted to have an impact on the Board's balance and are therefore reversed out in the Movement in Reserves

Statement and posted to the Capital Adjustment Account and the Capital Receipts Unapplied Account.

## F Property, Plant and Equipment

Assets that have physical substance and are held for the supply of goods and services, either directly or indirectly, and that are expected to be used during more than one financial year are classified as Property, Plant and Equipment.

### Recognition

Expenditure on the acquisition, creation or enhancement of property, plant and equipment is capitalised on an accruals basis, provided that it is probable that the future economic benefits or service potential associated with the item will flow to the Board and the cost of the asset can be measured reliably. Expenditure that maintains, but does not add to the asset's potential to deliver future economic benefits or service potential, is charged as an expense when it is incurred.

### Measurement

Initially measured at cost, comprising of:

- Purchase price;
- Any costs associated with bringing the asset to the location or condition necessary for it to be capable of operating in the manner intended by management; and
- The initial estimate of costs for dismantling and removing the item and restoring the site on which it is located to its original state.

Where property, plant or equipment are acquired in exchange for a non-monetary asset or assets, or a combination of monetary and non-monetary assets, the cost of the acquired item shall be measured at current value unless there is no economic substance to the exchange transaction, or the current value of neither the asset received nor the asset given up can be reliably measured. The acquired item is measured at current value even if the Board cannot immediately derecognise the asset given up.

The acquired item is measured at the carrying amount of the asset given up if it is not measured at current value.

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

# Notes to the Annual Accounts

- Other buildings – current value. Where there is no market based evidence of current value because of the specialised nature of the asset and the asset is rarely sold, depreciated replacement cost is used as an estimate of current value; and
- Plant and equipment and other non-property assets – current value. Where assets in this class have either short useful lives or low values (or both), depreciated historical cost is considered to be a proxy for current value where the useful life is a realistic reflection of the life of the asset and the depreciation method provides a realistic reflection of the consumption of the asset class.

Assets included in the Balance Sheet at current value are re-valued regularly to ensure their carrying amount is not materially different from the current value at the year end, as a minimum every 5 years.

Increases in valuations are matched by credits to the Revaluation Reserve to recognise unrealised gains.

Where decreases in value are identified, the revaluation loss is accounted for by:

- Balance of revaluation gains for the asset in Revaluation Reserve – the carrying amount of the asset is written down against that balance (up to the total gain); or
- No balance of revaluation gains for the asset in the Revaluation Reserve – the carrying amount is written down in the Comprehensive Income and Expenditure Statement.

The Revaluation Reserve contains revaluation gains recognised since 1 April 2007, the date of its formal implementation. Gains arising before that date have been consolidated into the Capital Adjustment Account.

### Impairment

Assets are assessed at the end of each financial year for evidence in impairment or a reduction in value.

Where indications exist and any possible differences are estimated to be material, the recoverable amount on the asset is estimated and where this is less than the carrying amount of the asset, an impairment loss is recognised for the shortfall.

Where impairment losses are identified, they are accounted for by:

- Balance of revaluation gains for the asset in Revaluation Reserve – the carrying amount of the asset is written down against that balance (up to the total accumulated gains); or
- No balance of revaluation gains for the asset in the Revaluation Reserve – the carrying amount is written down in the Comprehensive Income and Expenditure Statement.

Where an impairment loss is reversed subsequently, the reversal is credited in the Comprehensive Income and Expenditure Statement, up to the amount of the original loss, adjusted for depreciation that would be charged if the loss had not been recognised.

### Depreciation

Depreciation is provided on all property, plant and equipment over their useful economic lives, with an exception made for assets without a determinable finite useful life (i.e., non depreciating land).

The useful lives of assets, as estimated and advised by a suitably qualified officer, are as follows:

Asset Type	Estimated Useful Life	Method
Other Building*	20-60 years	Straight Line
Vehicles, Plant & Equipment	5-10 years	Straight Line
Intangibles	5-10 years	Straight Line

\* Including components such as structure, mechanical and electrical, etc.

# Notes to the Annual Accounts

Where an item of property, plant and equipment assets has major components whose cost is significant in relation to the total cost of the item, the components are depreciated separately.

Revaluation gains are also depreciated, with an amount equal to the difference between current depreciation charged on assets and the depreciation that would be chargeable based upon historic cost being transferred each year from the Revaluation Reserve to the Capital Adjustment Account.

## G Employee Benefits

### Benefits payable during employment

Short term employee benefits (i.e., fall due within 12 months of the year-end), such as wages and salaries, paid leave, paid sick leave, bonuses and non-monetary benefits for current employees are recognised as an expense in the year in which the employees render service to the Board.

An accrual is made against the services in the Surplus or Deficit on the Provision of Service for the costs of holiday entitlement and other forms of leave earned by the employee but not taken before the year end and which employees can carry forward into the next financial year.

Any accrual made in relation to holiday pay only, is required under statute to be reversed out of the General Fund balance by a credit to the Employee Statutory Mitigation Account in the Movement in Reserves Statement.

### Termination Benefits

Termination benefits are amounts payable as a result of a decision made by the Board to terminate an officer's employment before the normal retirement date or an officer's decision to accept a voluntary termination package in exchange for those benefits. Termination benefits do not provide the Board with future economic benefits and consequently they are recognised on an accruals basis immediately in the Surplus or Deficit

on the Provision of Services line in the

Comprehensive Income and Expenditure Statement when the authority is demonstrably committed to provision of the termination benefits.

Where termination benefits involve the enhancement of pensions, they are treated as pension costs for the purpose of the statutory transfer between the Pension Reserve and the General Fund of the amount by which the pension costs calculated in accordance with the Code are different from the contributions due under the pension scheme regulations. In the Movement in Reserves Statement appropriations are required to and from the Pension Reserve to remove notional debits and credits for termination benefits related to pension's enhancements and replace them with the cost of the cash paid, including any amounts due and not paid at the year end.

### Post-Employment Benefits

Employees of the Board are members of The Local Government Pensions Scheme, administered by Glasgow City Council.

The scheme provides defined benefits to members earned as employees of the Board. The Local Government scheme is accounted for as a defined benefits scheme:

- The liabilities of the pension fund attributable to the Board are included within 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 upon assumptions about mortality rates, employee turnover rates and projection of earnings for current employees).
- Liabilities are discounted to their value at current prices using a discount rate of 5.8% (based upon the indicative return rate on long dated high quality corporate bonds);
- All assets are at bid value and are split into Quoted Prices in Active Markets and Prices not quoted in Active Markets, they are now shown in the notes
- in more detail; and

# Notes to the Annual Accounts

- Split by Equity Securities, Debt Securities, Private Equity, Real Estate, Investment Funds, Derivatives, Cash.
- The change in the net pensions asset / liability is analysed into six components:
  1. Current service cost – the increase in liabilities as result of years of service earned this year - allocated in the Comprehensive Income and Expenditure Statement to the services for which the employee worked;
  2. Past service cost – the increase in liabilities arising from current year decisions whose effect relates to years of service earned in earlier years – debited to the Surplus or Deficit on the Provision of Services in the Comprehensive Income and Expenditure Statement;
  3. Net Interest expenses – the expected increase in the present value of liabilities during the year as they move one year closer, less the fair value of plan assets debited to the Financing and Investment Income and Expenditure line in the Comprehensive Income and Expenditure Statement;
  4. Gains/losses on settlements and curtailments – the result of actions to relieve the Board of liabilities or events that reduce the expected future service or accrual of benefits of employees – debited/credited to the Surplus or Deficit on the Provision of Services in the Comprehensive Income and Expenditure Statement;
  5. Actuarial gains and losses – changes in the net pensions liability that arise because events have not coincided with assumptions made at the last • actuarial valuation or because the actuaries have updated their assumptions – debited to the Pensions Reserve; and
  6. Contributions paid to the local government pension fund – cash paid as employer’s contributions to the pension fund in settlement of liabilities; not accounted for as an expense.

In relation to retirement benefits, statutory provisions require the Fund to be charged with the amount payable by the Board to the pension fund or directly to pensioners in the year, not the amount calculated in accordance to the relevant accounting standards. In the Movement in Reserves Statement this means that there are appropriations to and from the Pension Reserve to remove any notional debits and credits for retirement benefits and replace them with the cash paid or payable at the year end, to the pension fund and pensioners.

## Discretionary Benefits

The Board also has restricted powers to make discretionary awards of retirement benefits in the event of early retirements. Any liabilities estimated to arise as a result of an award to any member of staff are accrued in the year of the decision to make the award and accounted for using the same policies as are applied to the local government pension scheme.

## H Events after the reporting period

Events after the reporting period are those events (both favourable and unfavourable) that occur between the end of the reporting period and the date when the Annual Accounts are authorised for issue. Two types have been identified:

1. Those that provide evidence of conditions that existed at the end of the reporting period – the Annual Accounts are adjusted to reflect this; and
2. Those that are indicative of conditions that arose after the reporting period – the Annual Accounts are not adjusted to reflect this.

However, if the event is material, a disclosure is made within the notes of the nature and financial effect.

## I Operating Leases

### Board as Lessee

Rentals paid under operating leases are charged to the Comprehensive Income and Expenditure Statement as an expense. Charges are made on

# Notes to the Annual Accounts

a straight line basis over the life of the lease, even if it does not match the pattern of payment.

## Board as Lessor

Where the Board grants an operating lease over an asset, the asset is retained in the Balance Sheet. Rental income is credited to the Comprehensive Income and Expenditure Statement. Credits are made on a straight line basis over the life of the lease, even if it does not match the pattern of payment.

## J Provisions

Provisions are made where an event has taken place that gives the Board an obligation, either legal or constructive, as a result of a past event that results in a probable outflow of resources and a reliable estimate can be made of the amount of that obligation.

Provisions are charged as an expense to the Comprehensive Income and Expenditure Statement in the year the Board becomes aware of the obligation and measured at the best estimate at the Balance Sheet date, taking account of relevant risks and uncertainties.

When payments are eventually made they are charged to the provision carried in the Balance Sheet. Estimated settlements are reviewed at the end of each financial year. Where it becomes less than probable that a transfer of economic benefits is now required; the provision is reversed and credited back to the relevant service.

## K Contingent Liabilities

A contingent liability arises 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.

Contingent liabilities also arise in circumstances where 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.

Contingent liabilities are not recognised in the Balance Sheet but are disclosed as a note to the accounts, unless the possibility of an outflow of resources embodying economic benefits or service potential is remote.

## L Contingent Assets

A contingent asset arises where an event has taken place that gives the Board a possible asset whose existence will only be confirmed by the occurrence or otherwise of uncertain future events not wholly within the control of the Board.

Contingent assets are not recognised in the Balance Sheet but disclosed in a note to the accounts where it is probable that there will be an inflow of economic benefits.

## M VAT

VAT payable is included as an expense only to the extent that it is not recoverable from HM Revenue and Customs. VAT receivable is excluded from income.

## N Reserves

Reserves are created by appropriating amounts out of the General Reserve Balance in the Movement in Reserves Statement. When expenditure to be financed from a reserve is incurred, it is charged to the Surplus/Deficit on the Provision of Services in the Comprehensive Income and Expenditure Statement. The reserve is then appropriated back into the General Reserve Balance in the Movement in Reserves Statement so that there is no net charge against requisition income for the expenditure.

Certain reserves are kept to manage the accounting processes for non-current assets and retirement benefits and these reserves do not represent usable resources for the Board.



**DUNBARTONSHIRE and ARGYLL & BUTE VALUATION JOINT BOARD****Report by Treasurer****Valuation Joint Board – 19 June 2026**

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**Subject: Assurance Statement for the year ended 31 March 2026 from the Chief Internal Auditor**

**1. Purpose**

- 1.1** The purpose of this report is to advise Members of the Board of the contents of the annual Assurance Statement given to Members of the Board in support of the Annual Governance Statement. This report outlines how audit assurances are obtained.

**2. Background**

- 2.1** Global Internal Audit Standards in the UK Public Sector (GIAS-UKPS) requires that the Chief Internal Auditor makes an overall conclusion at the organisation level at least annually in support of wider governance reporting.
- 2.2** This overall independent conclusion must encompass governance, risk management and control. This report constitutes the required statement, is included at Appendix 1 and covers the 2025/26 financial year. As required by GIAS-UKPS, this report presents the opinion of the overall adequacy and effectiveness of West Dunbartonshire Council's internal control system operated by the Council on behalf of Dunbartonshire and Argyll & Bute Valuation Joint Board. The opinion is supported by relevant, reliable and sufficient information. The scope of internal audit work, the responsibilities of Internal Audit, and the assurance given on the adequacy and effectiveness of the Internal Control System of West Dunbartonshire Council (the Council) are explained further in Appendix 1 of this report.

**3. Main Issues**

- 3.1** The Chief Internal Auditor has reported that there is continued good progress across the Council and the VJB on implementation of audit action plans. The Internal Audit Annual Report and Assurance Statement states that reasonable assurance can be placed upon the adequacy and effectiveness of West Dunbartonshire Council's internal control system operated by the Council on behalf of Dunbartonshire and Argyll & Bute Valuation Joint Board in the year to 31 March 2026.
- 3.2** The annual Assurance Statement for the year ended 31 March 2026 at Appendix 1 includes the Chief Internal Auditor's independent and objective opinion as to the adequacy and effectiveness of West Dunbartonshire

Council's internal control system, operated by the Council on behalf of Dunbartonshire and Argyll & Bute Valuation Joint Board.

#### **4. Conclusions and Recommendations**

**4.1** Members are requested to:

- (i) note the contents of the annual Assurance Statement for the year ended 31 March 2026 provided at Appendix 1.

.....  
**Laurence Slavin**  
**Treasurer**  
**Date: 19 June 2026**

**Person(s) to Contact:** Gillian McConnachie, Chief Internal Auditor  
E-mail: [Gillian.McConnachie@eastdunbarton.gov.uk](mailto:Gillian.McConnachie@eastdunbarton.gov.uk)

**Appendix:** Internal Audit Assurance Statement for the year ended 31 March 2026

**Assurance Statement for the year ended 31 March 2026**  
**from the Chief Internal Auditor**

**To the Members of the Dunbartonshire and Argyll & Bute  
Valuation Joint Board**

As Chief Internal Auditor for West Dunbartonshire Council, I am pleased to present my annual statement on the adequacy and effectiveness of the internal control system operated by the Council on behalf of Dunbartonshire and Argyll & Bute Valuation Joint Board for the year ended 31 March 2026.

**Respective responsibilities of management and internal auditors in  
relation to internal control**

It is the responsibility of the Council's senior management to establish an appropriate and sound system of internal control and to monitor the continuing effectiveness of that system on behalf of the Dunbartonshire & Argyll & Bute Valuation Joint Board. It is the responsibility of the Chief Internal Auditor to provide an annual overall assessment of the system of internal control.

**Sound internal controls**

The main objectives of the Council's system of internal control are:

- To ensure adherence to management policies and directives in order to achieve the organisation's objectives;
- To ensure economic, efficient, effective and safe use of resources and assets;
- To ensure the relevance, reliability and integrity of information, so ensuring as far as possible the completeness and accuracy of records; and
- To ensure compliance with statutory requirements.

Any system of internal control can only ever provide reasonable and not absolute assurance that control weaknesses or irregularities do not exist or that there is no risk of material errors, losses, fraud, or breaches of laws or regulations. Accordingly, the Council is continually seeking to improve the effectiveness of its system of internal control.

**The work of internal audit**

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

The Internal Audit Section undertakes an annual programme of work based on a risk assessment process which is revised on an ongoing basis to reflect evolving risks and changes within the Council. All Internal Audit reports identifying system weaknesses and/or non-compliance with expected controls are brought to the attention of management and the Audit Committee together with appropriate recommendations and agreed action plans.

Specific reports relating to Dunbartonshire and Argyll & Bute Valuation Joint Board are submitted to meetings of the Valuation Joint Board.

The table below sets out the internal audit reviews completed in recent years, together with the opinion:

<b>Audit Year</b>	<b>Audit Reviews</b>	<b>Control Environment Opinion</b>
2024/25 (Completed in 2025/26)	<ul style="list-style-type: none"> <li>• Purchasing of goods and services</li> <li>• Invoicing procedures</li> <li>• Inventory management</li> <li>• Budgetary Control procedures</li> </ul>	Satisfactory
2023/24	Audit Follow Up – Workforce Planning	Satisfactory
2022/23	Workforce Planning	Satisfactory
2021/22	Review of Digital Processes Post Pandemic	Satisfactory
2020/21	Planning for 2021 Scottish Parliament Election	Satisfactory
	Electoral Canvass Reform Programme	Satisfactory

### **Global Internal Audit Standards in the UK Public Sector – GIAS-UKPS**

The Internal Audit Team is required to work to a set of rules – GIAS-UKPIAS. These rules apply to all public sector internal auditor teams. It is a requirement of these standards that periodic self-assessments are conducted to evaluate conformance with the GIAS-UK. Under Section 7 (1) of the Local Authority Accounts (Scotland) Regulations 2014, the Council must operate a professional and objective internal auditing service in accordance with recognised standards and practices in relation to internal auditing. The Council defines such standards as those set out within the GIAS-UKPS.

The Public Sector Internal Audit Standards (PSIAS) were the previous applicable standards that the Internal Audit team conformed with. From 1 April 2025 GIAS-UKPS became the applicable standards.

To ensure compliance with prevailing standards the service works to quality methodology, as set out in the audit manual. The audit manual has been previously specified to comply with Public Sector Internal Audit Standards which were the previous applicable standards. The GIAS-UKPS are the new applicable standards and there has been an initial consideration of processes against the GIAS-UKPS. This assessment has identified the following areas as requiring further improvements to ensure full conformance:

- Root cause analysis
- Documentation of the evaluation of controls in working papers

The above actions will be progressed in 2026/27.

The transition plan to achieve full conformance with GIAS-UKPS has been extended into the year 2026/27 and will be carried out by the Chief Internal Auditor.

In addition, an external quality review will be required to be carried out against GIAS-UKPS. This will be arranged as a peer review via the Scottish Local Authority Chief Internal Auditors Group.

Questionnaires have been made available to services to complete for each audit assignment and provide an opportunity for the auditee to provide feedback on the planning process, communication and the quality of the internal audit report. All audit files are reviewed by the Lead Auditor or the Chief Internal Auditor to ensure high standards are maintained and to encourage a continuous improvement approach by the team.

### **Basis of Opinion**

My evaluation of the control environment is informed by a number of sources:

- The audit work undertaken by internal audit;
- The assessment of risk completed during reviews of the annual audit plan;
- The assurance statement signed by the Assessor and Electoral Registration Officer on the operation of the internal financial controls within the Valuation Joint Board during the year to 31 March 2026;
- Reports issued by the Valuation Joint Board's External Auditors, Audit Scotland and other review agencies; and
- My knowledge of the Council's and the Valuation Joint Board's governance, risk management and performance monitoring arrangements.

## **Opinion**

It is my opinion, based on the above, that reasonable assurance can be placed upon the adequacy and effectiveness of West Dunbartonshire Council's system of internal control, operated by the Council on behalf of Dunbartonshire and Argyll & Bute Valuation Joint Board for the year to 31 March 2026.

**Signature: Gillian McConnachie**

**Title: Chief Internal Auditor**

**Date: 19 June 2026**

**DUNBARTONSHIRE AND ARGYLL & BUTE VALUATION JOINT BOARD****Report by the Principal Administration Officer****19 June 2026**

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**Subject: Electoral Registration Service update****1.0 Purpose**

To provide members of the Joint Board with an update on the current position in relation to the Board's Electoral Registration service.

**2.0 Background**

The report provided to the Joint Board at the last meeting on 20 March 2026 referred to the Canvass 2025, follow-up of ITRs, Scottish Parliament Election 2026, Re-application for Reserved Absent Votes, Ward 3 Bearsden South by-election, and Electoral Participation.

**3.0 Current Position - General****3.1 Electoral Registration Processes**

All registration applications, including postal and proxy voter applications, whether made on-line or paper format, continue to be processed in line with statutory timetables.

**4.0 Preparation for the 2026 Canvass**

**4.1** The 2026 canvass will begin on Monday 13 July 2026, with publication of the revised Register to take place by 1 December 2026.

**4.2** National Data Matching of the Register to the records of the Department of Work and Pensions (DWP) is scheduled for Monday 29 June 2026.

**4.3** Local data matching against council tax records of our constituent authorities will take place between Monday 29 June and Friday 3 July, following which data will be extracted for the printing of relevant canvass communications.

**4.4** Where all the registered occupants of a property are matched to either DWP or Council Tax records, these properties progress through Route 1. Those properties (with email addresses) will receive an official 1<sup>st</sup> stage contact email via the UK Governments 'Notify' service. This email seeks to confirm residents of the household without the need to send a paper "Canvass Communication Form A" (CCA).

**4.5** For properties where some or all of the registered occupants remain 'unmatched', the Route 2 process will be followed. These households will receive a "Canvass

Communication B” (CCB) at stage 1 of the canvass process. This communication encourages households to make an online response.

- 4.6 The CCB is the most cost effective option at this stage of the canvass as the communication is A4 duplex in comparison to A3 booklet style which reduces printer costs. There is also no requirement to include a pre-paid envelope, reducing costs further.
- 4.7 All Route 2 properties must receive a Canvass Form (CF) during the canvass period. This will be issued at reminder stage of the process.
- 4.8 Reminders will be issued to Route 2 households on Monday 17 August 2026.
- 4.9 Canvassers will conduct a door-to-door canvass between 14 September and 23 October 2026.
- 4.10 A full report will be made to the Board at the next scheduled meeting.

## 5.0 Scottish Parliamentary Election 2026

- 5.1 In preparation for the election, electors who had an absent voting arrangement in place for UK elections, but not for Scottish elections were contacted to advise of the situation, and offer assistance with making an application, if required.
- 5.2 1,900 electors were contacted by email (via the UK Governments Notify service), phone or letter in March 2026.

<b>Type of absent vote held and method of contact</b>			
<b>Type</b>	<b>Postal</b>	<b>Proxy</b>	<b>Postal Proxy</b>
Email	1,793	18	0
Phone	55	0	1
Post	33	0	0
<b>Total contacts made</b>	<b>1,881</b>	<b>18</b>	<b>1</b>

- 5.3 Reminder emails were sent two weeks later where no application had been made.
- 5.4 Following on from lessons learned after the 2024 UK Parliamentary election, a new process for notifying polling stations of new emergency proxy arrangements, and of clerical errors was introduced.
- 5.5 The ERO’s staff made direct contact with polling station staff to inform them of any proxies or errors. These were previously notified directly to the Returning Officer, who would then convey the information to polling stations.
- 5.6 Where contact could not be established with polling stations, contact was made instead with the Returning Officer by email to advise that there is information which requires to be conveyed to a polling station.
- 5.7 Email templates were created which made it clear if polling staff had

successfully been contacted or not.

- 5.8 Evaluation of this new process, and the whole election process in general, will take place after feedback from staff and Returning Officers is gathered. A full report will be available for the next Board meeting.
- 5.9 Phone calls on polling day reached around 700. The majority of these were people checking if they were registered.
- 5.10 There were 26 emergency proxies applied for and allowed.
- 5.11 Three emergency proxies were received for the new reason of accompanying an elector to a medical appointment or procedure.

<b>Emergency Proxy applications by type</b>	
<b>Type</b>	
Disability	6
Employment	17
Companion for medical appointment	3
<b>Total</b>	<b>26</b>

- 5.12 There were 4 clerical errors identified.

<b>Clerical Errors</b>	
<b>Type</b>	
Father/son with same name	2
Wrong date of birth entered making elector too young to vote in this election	2
<b>Total</b>	<b>4</b>

## 6.0 Absent Vote Convergence

- 6.1 The Absent Vote (Miscellaneous Amendment) (Scotland) Order 2026 allows for the alignment of rules on absent voting arrangements between reserved and devolved elections.
- 6.2 This order comes into force on 3 November 2026.
- 6.3 Absent votes will be converged should an elector have a postal vote for both reserved and devolved elections.
- 6.4 Electors will be able to make absent vote applications via the UK Governments Digital Service.
- 6.5 Currently devolved applications can only be made in paper format.
- 6.6 The Board's EMS supplier has provided functionality which will automatically combine the postal votes.

- 6.7 A convergence workflow in the electoral management system highlights where an elector has an absent vote for only one election type.
- 6.8 These electors will be contacted to inform them of the situation and advise on what action should be taken should they wish to have an absent voting arrangement for all types of elections.
- 6.9 The SAA's Electoral Registration Committee will set up a group with representatives from each ERO to discuss a consistent approach across Scotland.
- 6.10 The Electoral Commission will supply guidance and sample templates in late July/early August.

**7.0 JLB for Re-application of Reserved Absent Voters**

- 7.1 A Justification Led Bid process is being made available by the UK Government to allow ERO's to recoup certain costs associated with this new process.
- 7.2 The JLB only covers costs indicated below.

Staff costs associated with processing applications between 1 February 2025 and 31 January 2026
Costs relating to the issue of initial notice
Costs relating to the issue of cancellation notices
The issue of paper applications where electors were not able to download applications from websites
Costs relating to applications received between 31 January 2026 and 7 May 2026 where it can be demonstrated that <ul style="list-style-type: none"> <li>1. The volume was greater than it would have been before expiry changes came into force</li> <li>2. The elector re-applied after 31 January 2026 expiry date</li> </ul>

- 7.3 Current known costs incurred exceed the £19,600 New Burdens Funding received so a JLB will be submitted.

**8.0 Recommendations**

- 8.1 Members are asked to note the content of this report.

Person to contact:  
 Rosemary Nelson (Principal Administration Officer)  
 Tel: 07826 914726  
 E-Mail: rosemary.nelson@dab-vjb.gov.uk

**DUNBARTONSHIRE AND ARGYLL & BUTE VALUATION JOINT BOARD****Report by the Depute Assessor & Electoral Registration Officer****19 June 2026**

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**Subject: Assessors Service Update****1.0 Purpose****1.1** The purpose of the report is to advise Members of:

- General Background of Non-Domestic Rating and Council Tax.
- Progress in relation to the Assessor's Non-Domestic Rating (NDR) valuation functions.
- Progress in relation to disposal of 2010 and 2017 NDR Revaluation and 'running roll' appeals.
- Progress in relation to disposal of 2023 NDR proposals and appeals.
- Delivery of the 2026 Revaluation.
- Progress in relation to 2026 Proposals.
- Progress in relation to the annual review of Self-Catering subjects.
- Progress in relation to the Assessor's Council Tax valuation function.
- Progress in relation to disposal of Council Tax proposals and appeals.
- Progress in relation to the Council Tax - High Value Property Bands project
- Forthcoming priorities and next steps.

**2.0 General Background on Non-Domestic Rating**

**2.1** The Assessor is required to carry out a general Revaluation of all Non-Domestic properties. Historically this was generally carried out every 5 years but, from 1 April 2023, Revaluations now take place every 3 years. The latest general Non-Domestic Revaluation took effect from 1 April 2026 with a valuation date of 1 April 2025. This was the second Revaluation delivered on the new 3-yearly cycle. Interested parties have until 31<sup>st</sup> July 2026 to make a Proposal to alter their Revaluation entry, should they not agree with it.

**2.2** Once a Revaluation Roll is made up, the Assessor is required to maintain the Roll for his area by amending it to reflect changes to properties, or by adding new properties which have come in to existence. Any such change to the Valuation Roll is also open to challenge by relevant parties by way of a Proposal.

**2.3** Work is now in progress to consider and issue a decision on all 2026 Revaluation proposals by the statutory disposal date, which is 30 September 2028. Appeals against Proposal Decision Notices are made to the Local Taxation Chamber (LTC). A number of appeals from the 2010, 2017 and 2023 Valuation Rolls remain outstanding and sit with the Tribunal for disposal.

**2.4** The Non-Domestic Rating system has been subject to significant reform in recent years. The Non-Domestic Rating (Scotland) Act was passed in March 2020 and subsequent Regulations since have specified a range of dates, from November 2020 to April 2023, on which various sections of the Act came into force. Funding for these ongoing new burdens has been received for 2026/27. We continue to seek to embed NDR reform into “business as usual” practices going forward.

### **3.0 General Background on Council Tax**

**3.1** The Assessor is required to maintain the Council Tax Valuation List for his area by amending it to reflect new, altered and demolished properties. Additionally, he must make a decision on proposals which are made against any entry in the Council Tax Valuation Lists, and deal with any subsequent appeals against those decisions which are scheduled for hearing at the LTC.

### **4.0 Current Position**

#### **4.1 Maintenance of the Non-Domestic Rating Valuation Roll**

**4.1.1** The 2026 Revaluation Roll was made up on 15 March 2026 and came into force on 1 April 2026. New valuations for 15,359 properties were published online at the Assessors Portal, with a combined Rateable Value of £457,096,098.

**4.1.2** The Revaluation Roll will remain in force until superseded by a new Revaluation Roll (scheduled for 1 April 2029).

**4.1.3** The maintenance of the Roll continues on a Running Roll basis ensuring that our property records are as accurate as possible throughout the currency of 2026 Valuation Roll.

#### **4.2 Pre-2026 appeals**

**4.2.1** All 2010 and 2017 appeals were disposed of in accordance with statutory disposal deadlines, with the exception of appeals sitting with the Upper-tier Tribunal (UT), where no deadline exists. These are scheduled by the Tribunal.

**4.2.2** Some progress has been made to dispose of these appeals. A total of 51 appeals are currently live at Upper-tier Tribunal.

**4.2.3** Nationally, there are 390 appeals outstanding at Upper-tier Tribunal, 384 of these having been transferred from the Lands Tribunal. 253 of the 384 appeals are for Hydro – Electricity Generator subjects. A case was heard week commencing 10<sup>th</sup> November 2025, however no decision has been issued yet. Of our 51 appeals at UT, 47 appeals relate to the Hydro – Electricity Generator subjects.

**4.2.4** Following the disposal of all 2023 proposals within the statutory disposal date, a total of 159 appeals were made to the First-tier Tribunal challenging an Assessor's decision notice. In total 14 appeals have been dealt with. Of our remaining 145 appeals, 65 of them relate to Schools, and 35 to Hydro-electricity subjects.

### **4.3** 2026 Revaluation Roll Proposals

**4.3.1** For 2026, the Scottish Government has not extended the normal 4-month window, therefore the proposal deadline will be 31 July 2026.

**4.3.2** As at 02 June 2026, 186 proposals have been made. Revaluation Proposals will continue to be received up to 31 July 2026. It is anticipated that we may see a slight increase in comparison to 2023 Revaluation.

**4.3.3** Proposals will continue to be received from new occupiers, on the basis of material change or error over the currency of the Roll.

**4.3.4** All Revaluation Proposals must be disposed of by the statutory disposal date of 30/09/2028.

**4.3.5** All other types of Proposals will be disposed of in accordance with the Valuation Timetable Order.

### **4.4** Annual Review of Self-Catering subjects

**4.4.1** The Council Tax (Dwellings and Part Residential Subjects) (Scotland) Amendment Regulations 2021 introduced significant changes to the requirements for Self-Catering classification in the Valuation Roll. The largest change impacting Assessors is the annual provision of evidence of 70 nights letting in a financial year. Existing Self-Catering subjects in the Valuation Roll which no longer meet the criteria are deleted from the Roll and entered into the Council Tax Valuation List.

**4.4.2** Subsequent to the changes to legislation brought in from 1 April 2024, further amendments have been passed with effect from 1 April 2026. The latest amendment concerns the provision of evidence and the relevant submission window for 2024/25. The consequence of not providing the relevant information on time is the removal of the property from the Valuation Roll, and subsequent entry in the Valuation List.

**4.4.3** The 2024/25 Audit commenced in February 2026 and is now in progress. Annual declaration letters were issued to 1,828 Self-Catering Unit operators requesting evidence.

**4.4.4** A total of 411 SCU Voluntary submissions have been received for 2024/25.

**4.4.5** Where a person disagrees with the decision made, their right of appeal is to make a proposal to alter (remove) the entry made in the Council Tax Valuation

List. This will lead to a right of appeal to the Local Taxation Chamber of the Scottish Courts and Tribunals Service.

- 4.4.6** The retrospective nature of this audit involves verifying evidence of lettings for the previous financial year. This results in changes to the Valuation Roll or List being affected significantly beyond our traditional KPI targets.
- 4.4.7** The new Regulations continue to place additional burdens on our staff and significantly impacted progress on other statutory obligations. Resourcing the additional work resulted in additional overtime being allocated in order to alleviate work pressures and to achieve other statutory deadlines. Our new IT operating system has improved and streamlined the process which should increase our efficiency when undertaking the Audit. As a result, from a budgetary and wellbeing perspective, this has significantly mitigated the associated risks outlined above.
- 4.4.8** An increased volume of SCU enquiries has also been recorded via telephone and email. Staff handling calls are the frontline and have reported an increase in instances of verbal abuse. These have also contributed to the strain on staff and resources. An increase in the number of elected member enquiries has also resulted.
- 4.4.9** In summary, on completion of the work on the 2023/24 checks, work commenced on the 2024/25 checks. The SCU write-out was issued on 3<sup>rd</sup> February 2026. A revised total of 1,828 properties have been sent an invitation to submit evidence. As at 5<sup>th</sup> June 2026, we have received 1,184 annual returns and 411 SCU Voluntary submissions. We continue to actively encourage operators to be proactive and submit evidence in advance of the SCU write-out each year, with them able to do so until the 27<sup>th</sup> of May in the year following that to which the evidence relates. This positively contributes to reduced postage expenditure and helps with management of staff resources.

#### **4.5** Maintenance of the Council Tax Valuation List

- 4.5.1** The total number of dwellings on the Council Tax List (excluding Garages and Stroes) was 144,681 as at 05/06/2026. This represents a net increase of 51 dwellings since the last reported update.

#### **4.6** Sold House Band Increases

- 4.6.1** The Assessor is required to review the band a property has been placed in, where a property has been subject to a material increase, and it is subsequently sold. Legislation dictates that the date of first sale following the alteration must be used in such circumstances.
- 4.6.2** In 2024, the Board introduced a new Key Performance Indicator, to allow better monitoring of this workload.

As reported on 28/11/2025, other workstreams, including the 2026 Revaluation, the extended SCU audit processes for 2023/24, and the migration to our new **4.6.3** system has impacted this workstream. Importing of new sales data and

implementing a triage phase to cleanse the data for our Valuation teams is still in progress. Migrated cases continue to be progressed with 38 cases outstanding.

**4.6.4** As a result, it should be noted that any new sales data from March 2025 will require processing once the processes are in place. It was anticipated these processes would commence in April 2026, however final testing and formulating of process instructions has delayed this.

**4.6.5** Testing has now been completed, and the process has moved into the final stage of quality assurance with our systems provider. Once sign-off is achieved, the process will be rolled out, and this workstream will be prioritised to mitigate any further delays.

#### **4.7** Council Tax Proposals and Appeals

**4.7.1** In the year 2026/27, there have been 39 proposals made by taxpayers.

**4.7.2** Appellants now have to lodge Council Tax appeals directly with the LTC, where they disagree with the Assessors decision notice issued in respect of their Proposal. Proposals are still made directly to the Assessor and must be responded to within 6 months.

**4.7.3** Currently there are 4 Council Tax appeals listed for hearing at First-tier Tribunal. In 2025/26 a total of 26 appeals were listed by the Tribunal. These require a significant amount of chartered surveyor resource to suitably prepare and present cases to Tribunals. This has been a significant work stream with many appeals proceeding to hearing before the LTC.

**4.7.4** An appeal decision may be appealed to Upper Tier Tribunal (UT) on specific grounds of appeal on points of law. A FtT decision was appealed to UT that has resulted in the decision being quashed and remitted to a FtT to be determined.

**4.7.5** Invalid Council Tax proposals are responded to timeously in accordance with legislation, advising the Proposer that their Proposal is not-well founded, often because they are out of time i.e. they have not lodged their proposal within the 6 months' time limit set out in legislation. The Assessor may identify some specific points raised in the proposal, that requires some additional investigations to be undertaken and, in some instances, advises a member of the surveying staff will carry out a courtesy check of the entry in the Valuation List. If an error is found, it will be corrected. However, as this is not a statutory obligation, there may be some delay until such a check can be resourced.

**4.7.6** Staff are reporting an increase in telephone calls and email enquiries in respect of these checks which have in some cases escalated to a complaint. The Assessor must prioritise and balance the use of resources effectively and efficiently, as such, all statutory obligations must be prioritised before non-statutory tasks accordingly. A total of 40 checks are still outstanding and awaiting further consideration.

#### **4.8** Digitisation of Properties files

**4.8.1** As outlined in the National Records of Scotland (NRS) Progress Update Review (PUR) work continues on a project to digitise paper file records for Council Tax. The project commenced in November 2023.

**4.8.2** The digitisation of records offers a number of benefits in terms of space saving, improved accessibility for hybrid workers and reduced risk of loss or damage.

**4.8.3** As at 02/06/2026 progress was noted as:

<b>Council Area</b>	<b>Non-domestic</b>	<b>Domestic</b>	<b>Total Number scanned</b>
Argyll & Bute	5,761	34,103	39,558
East Dunbartonshire	0	40,435	40,435
West Dunbartonshire	0	43,230	43,230
Total	5,761	117,768	123,223

## **5.0 2026 Revaluation**

**5.1** Following completion of the 2026 Draft Revaluation Roll project, consideration of any new information or representations submitted by ratepayers in advance of final publication has been actioned. This also included pre-agreements reached with ratepayers and their representatives in accordance with the SAA framework.

**5.2** In total, 518 Draft Representation were received across the valuation area. 45 of these have resulted in a change to the proposed 2026 Valuation. 469 cases did not provide sufficient evidence that the proposed valuation was incorrect, and no further action has been taken.

**5.3** Pre-agreement is a statutory process whereby Proprietors, Tenants or Occupiers who have an interest in a property, or more typically a group of properties, can enter discussions with Assessors to pre-agree the Valuation Roll entries for which they have an interest. Pre-agreement discussions were held on various subject types, including subjects such as Schools, Gas Distribution and Waste-Water Treatment Works resulting in a number of agreed 2026 Revaluation values. In total 144 pre-agreements were achieved with a total Rateable Value of £136,930,370.

**5.4** The Revaluation Roll was made up on 15 March 2026, and contained 15,359 entries, with a combined Rateable Value of £457,096,098. The Roll came in to force on 1 April 2026, and will remain in force until superseded by a new Revaluation Roll (scheduled for 1 April 2029).

## **6.0 Council Tax Revaluation – High Value Property Bands Project**

**6.1** A Council Tax Revaluation is set to be introduced in 2028, targeting properties valued over £1 million as at April 2026. This will create two new council tax

bands, Band I for properties valued between £1 million and £2 million, and Band J for those over £2 million.

**6.2** The project to deliver this change commenced on 1 April 2026 and is currently in the data gathering phase. Data gathering will form a large part of this project, with potentially many thousands of properties requiring records to be updated to reflect alterations which have taken place. For a number of years, this has only been carried out for properties which have sold, however in order to be able to analyse and value homes accurately, up to date information on properties is required. This will identify and collect all relevant market sales and evidence for domestic properties across the three constituent council areas that are expected to achieve a market value exceeding £1,000,000 as at the valuation date (01/04/2026).

**6.3** In preparation and to help deliver this project, additional funding has been granted. As such, we have successfully recruited 3 Trainee Technicians to join our team in Clydebank, this process was completed in April 2026 with start dates imminent.

## **7.0 Forthcoming Priorities and Next Steps**

**7.1** The Scottish Government (SG) have announced a targeted Revaluation of higher value homes for Council Tax, with two new bands being introduced from 01/04/2028 for properties with a value of over £1m. No legislation has been passed yet or laid before the Scottish Parliament to implement the Revaluation.

**7.2** The Scottish Assessors Association have proposed an apportionment of the available funding between the 14 Scottish Assessors. It has been confirmed funding will be available for three years to undertake the Revaluation.

**7.3** The Annual Self Catering audit for 2024/25 financial year has begun.

**7.4** The Annual Self Catering audit for the 2025/26 financial year will commence in the coming months with an email being sent out in advance of a request for information.

**7.5** Information gathering is an ongoing process for the Revaluation cycle. Where necessary, Assessor Information Notices will be issued. Non return of these results in a Civil Penalty Notice being issued.

**7.6** Recruitment continues to be challenging for our Divisional Valuer posts, as it's recognised there is a limited pool of suitable candidates. However, a recruitment and selection process is underway for a Valuer post in Clydebank with suitable candidates being invited for interview.

## **8.0 Recommendations**

**8.1** Members are asked to note:

(a) Progress in relation to the general maintenance of the Valuation Roll and all outstanding proposals/appeals.

- (b) Progress in relation to the new SCU annual audit.
  - (c) Progress in relation to the general maintenance of the Council Tax List, including the disposal of Council Tax proposals and appeals.
  - (d) The update in relation to Sold House Band Reviews.
  - (e) The progress of our Council Tax record digitisation project.
  - (f) Progress in relation to the Council Tax Revaluation - High Value Property Bands project
  - (g) Progress being made in relation to forthcoming priorities and next steps
- 

Person to contact:

Kevin Kelly (Depute Assessor and ERO)

Tel: 0141 562 1260

E-mail: [kevin.kelly@dab-vjb.gov.uk](mailto:kevin.kelly@dab-vjb.gov.uk)

**DUNBARTONSHIRE AND ARGYLL & BUTE VALUATION JOINT BOARD****Report by the Assessor & Electoral Registration Officer****Valuation Joint Board – 19 June 2026**

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**Subject: Print & Mail Services Contract****1. Purpose**

- 1.1** The purpose of this report is to provide members with an update on the ongoing procurement exercise in relation to the Joint Board's Print and Mail Services.

**2. Background**

- 2.1** At its meeting in March 2026, the Board authorised the Assessor & ERO in consultation with the Clerk and/or Treasurer to conclude the award of the contract for Dunbartonshire and Argyll & Bute Valuation Joint Board - Print and Mail Services to the preferred bidder following completion of the tender evaluation process.
- 2.2** It was agreed at that time that the Board would enter into a contract for a period of two years, with the option to extend for a further two periods of 12 months. The estimated commencement date of the contract was to be the 1st June 2026, when the previous contract expired.

**3. Main Issues**

- 3.1** Following approval by the Board, the Assessor continued working with the Procurement Unit of West Dunbartonshire Council to progress the procurement process.
- 3.2** The Procurement team became aware of an aggregated contract being worked on by Scotland Excel (the Scottish Local Authority's Framework body). It is believed that this may offer the Board access to more preferential terms. The framework contract is yet to be finalised and further details are awaited.
- 3.3** Following consultation with West Dunbartonshire Council's Legal Department, the Procurement team recommended a short extension to the existing Print and Mail contract, to allow time to consider the forthcoming framework agreement.

**3.4** The Clerk to the Board subsequently extended the existing contract on the same terms, for a period of six months, with the existing contract now expiring on 30 November 2026.

#### **4. Recommendations**

**4.1** Members are asked to:

- a) Note the six month extension to the existing contract.
- b) Continue the granted authorisation for the Assessor & ERO in consultation with the Clerk and/or Treasurer to conclude the award of the contract for Dunbartonshire and Argyll & Bute Valuation Joint Board - Print and Mail Services to the preferred bidder following completion of the tender evaluation process (as agreed at the meeting in March 2026).
- b) Note that the contract shall be for a period of two years, with the option to extend for a further two periods of 12 months. The estimated commencement date of the contract is now 1st December 2026.

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**Person to Contact:**

Russell Hewton (Assessor and ERO)

Tel: 0141 562 1265

E-mail: [russell.hewton@dab-vjb.gov.uk](mailto:russell.hewton@dab-vjb.gov.uk)

**DUNBARTONSHIRE AND ARGYLL & BUTE VALUATION JOINT BOARD****Report by the Assessor & Electoral Registration Officer****19 June 2026**

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**Subject: Clear Desk and Screen Privacy Policy****1.0 Purpose**

- 1.1** The purpose of this report is to seek approval of the Board for the implementation of a proposed new personnel policy.
- 1.2** The policy is designed to strengthen information governance, enhance data security, and ensure compliance with relevant legislative and regulatory requirements.

**2.0 Background**

- 2.1** The Board handles significant volumes of sensitive, confidential, and personal information in the delivery of its statutory functions. This includes data relating to electoral registration, property valuation, and associated corporate activities.
- 2.2** There is an increasing requirement to demonstrate robust data protection practices, particularly under the Data Protection Act 2018 (including GDPR) and the Public Records (Scotland) Act 2011. In addition, the continued evolution of hybrid and shared working arrangements has heightened the risk of data exposure through both physical and digital workspaces.
- 2.3** Recent internal reviews of working practices have highlighted the need for a consistent and formalised approach to:
- Managing physical documents and assets in the workplace
  - Ensuring workstations are clean, secure, and suitable for shared use
  - Preventing unauthorised access to IT systems and information
- 2.4** The proposed policy aligns with good practice across the public sector and complements the Board's existing information governance framework.

**3.0 Overview of the policy**

- 3.1** The Clear Desk and Screen Privacy Policy sets out clear expectations for all staff, contractors, and individuals working on behalf of the Board regarding the secure handling of information and the management of both physical and digital workspaces. The policy is intended to reinforce good practice in information governance, ensuring that sensitive, confidential, and personal data is protected at all times.

- 3.2** In relation to clear desk requirements, the policy requires that all documents, files, and data storage devices are securely stored when not in use and at the end of each working day. Sensitive information must be kept in locked cabinets or other approved secure storage, and no paperwork should be left exposed on desks, printers, or floors. In addition, all documents must be disposed of in accordance with approved shredding procedures and records management requirements.
- 3.3** The policy also addresses workspace cleanliness and hygiene. Staff are required to leave their workstations free of non-essential items each day to support effective cleaning and shared use of desks. Only specified equipment, such as monitors, keyboards, and docking stations, may remain on desks. This approach supports both infection control measures and the practical needs of flexible working environments.
- 3.4** Clear screen requirements form a key part of the policy. Staff must ensure that devices are locked when unattended, with automatic password-protected screen locks in place after periods of inactivity. Passwords must not be shared, and systems should not be left accessible. Where appropriate, devices should also be powered down when not in use to further reduce risk.
- 3.5** The policy places responsibility on all staff to maintain the confidentiality, integrity, and availability of information. Line Managers are expected to promote and monitor compliance within their teams. Any breach of the policy will be treated seriously and may result in disciplinary action.
- 3.6** Overall, the policy is designed to mitigate risks such as unauthorised access, data loss, and non-compliance with legal obligations. It will be subject to review every five years, or sooner if required due to changes in legislation or operational practice.

#### **4.0 Benefits of the policy**

- 4.1** The implementation of the Clear Desk and Screen Privacy Policy will significantly strengthen the Board's overall approach to information security. By establishing consistent and practical expectations for how information is handled in both physical and digital environments, the policy will reduce the risk of unauthorised access, accidental disclosure, or loss of sensitive data.
- 4.2** The policy will also support the Board in meeting its statutory obligations under data protection and records management legislation. By embedding good practice into everyday working arrangements, it will help ensure ongoing compliance with the Data Protection Act 2018, GDPR requirements, and the Public Records (Scotland) Act 2011, thereby reducing potential legal and regulatory risks.
- 4.3** In addition, the policy promotes a culture of accountability and professionalism among staff. By clearly setting out individual and managerial responsibilities, it reinforces the importance of safeguarding information and encourages consistent behaviours across the organisation.
- 4.4** Finally, the policy will contribute to improved workplace standards by supporting clean, safe, and efficient working environments. This is particularly beneficial in shared or flexible workspace settings, where clear desks and secure systems

enable more effective use of office space while maintaining high standards of hygiene and organisation.

## **5.0 Recommendations**

### **5.1 Members are asked to:**

- (a) Approve the Clear Desk and Screen Privacy Policy as presented
  - (b) Agree that the policy be implemented across all areas of the organisation
  - (c) Note that Line Managers will be responsible for ensuring compliance
  - (d) Note that breaches of the policy will be managed in accordance with the Board's disciplinary procedures.
- 

#### Person to contact:

Russell Hewton (Assessor and ERO)

Tel: 0141 562 1265

E-mail: [russell.hewton@dab-vjb.gov.uk](mailto:russell.hewton@dab-vjb.gov.uk)

#### Appendices

Appendix 1: Draft Clear Desk and Screen Privacy Policy





*Dunbartonshire and Argyll & Bute  
Valuation Joint Board*

## Clear Desk and Screen Privacy Policy

<b>Version</b>	<b>Author</b>	<b>Changes</b>	<b>Board Approved</b>
1.0	K Kelly	New policy	

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## 1.0 Purpose

- 1.1 The purpose of this policy is to ensure that all information, and in particular sensitive, confidential, and personal data which is handled by the organisation, is protected from unauthorised access, disclosure, or loss. By promoting good housekeeping practices for both physical workspaces and digital environments, this policy supports compliance with relevant data protection and records management legislation, and reinforces the organisation's commitment to safeguarding information entrusted to the Assessor, the Electoral Registration Officer, and the Joint Board (hereafter, collectively known as 'the Board').
- 1.2 The Policy establishes clear expectations for employees and contractors to always maintain secure working practices, helping to reduce the risk of data breaches, whether accidental or deliberate, and ensuring that information is only accessible to those with a legitimate business need.

## 2.0 Application

- 2.1 This policy is applicable to all employees, contractors and others working for, or on behalf of the Board (hereafter referred to as 'staff').

## 3.0 Responsibility

- 3.1 It is the responsibility of all staff to ensure the confidentiality, availability and integrity of data belonging to the Board, and to comply with the requirements of the Data Protection Act (including the GDPR), the Public Records (Scotland) Act, and this policy.
- 3.2 All staff must take personal responsibility for the security of the data in their care and for ensuring their workstations/desks are clear of all items to allow for all surfaces to be sufficiently cleaned on a regular basis.
- 3.3 Line Managers are responsible for ensuring that their staff clearly understand and adhere to this policy.

## 4.0 Clear Desk – Security of information

- 4.1 The Board recognises that material left exposed (e.g. on a desk, printer or cupboard top) is more susceptible to loss, damage, disclosure or theft, particularly outside of office hours.
- 4.2 All paper documents and computer media must be stored out of sight in cabinets and/or furniture when not in use and at the end of every working day.
- 4.3 Sensitive or confidential information must be kept in secured cabinets when not required, especially when the office is vacated.
- 4.4 All removable data storage and computing devices (e.g. authorised USB sticks, laptops, etc.) which contain confidential or sensitive data must be stored in a secure location when not in use.
- 4.5 Adequate secure storage has been made available to support this policy. Staff should seek guidance from their manager if they are unclear on secure storage arrangements.
- 4.6 Files or paperwork must never be stored on the floor. As well as being a safety hazard such items could be mistaken for rubbish and inappropriately disposed of, or be subject to damage/loss in the event of a flood.
- 4.7 In accordance with records management retention and disposal schedule, any sensitive documents or documents containing any personal information should be disposed of via the shredding bins. If in doubt as to the sensitivity of a document, then always place in a shredding bin.

## 5.0 Clear Desk – Cleaning

- 5.1 In the effort to mitigate the spread of germs and viruses it is imperative that work surfaces are cleaned on a regular basis. Staff are obliged to ensure desks and workstations used are free of all items and ensure they leave their assigned workstation i.e. desk, keyboard, mouse and monitor suitably cleaned at the end of the day and ready for the next user. The following is a list of permitted items:
  - Computer/docking station
  - Monitor(s)
  - Keyboard and Mouse/Mouse mat
  - Speakers
  - Monitor stand/risers
  - Fans
- 5.2 No other items are permitted and should be stored in lockable cabinets at the end of each working day.

## 6.0 Clear Screen

- 6.1 The Board recognises that there is a risk to unauthorised access to systems should computers remain unlocked. There is also a potential for sensitive data to be viewed if left on screen.
- 6.2 In order to comply with these guidelines a clear screen policy is in effect on all devices which are used to access/view the Board's data.
- 6.3 The deployment of a password-protected screen-saver has implemented across the organisation. This is activated automatically after a period without user activity of at most 15 minutes.
- 6.4 However, staff should ensure that computers are not left logged on when not in use by locking them using the Ctrl+Alt+Del, then Enter facility or by using the Windows key+L.
- 6.5 Computers should be turned off when not in use.
- 6.6 Access passwords to the network or IT systems should not be divulged to any other person. ICT will never ask for a password.

## 7.0 Risk Management

- 7.1 Staff shall respect the confidentiality and privacy of individuals whose records they access; to observe any restrictions that apply to sensitive data; and to abide by legislation, policies, procedures, and guidelines with respect to access, use or disclosure of information.
- 7.2 The unauthorised disclosure of data held by the Board in any medium, except as required by an employee's job responsibilities is expressly forbidden. The access or use of any information held by the Board for personal gain, or profit, or to satisfy personal curiosity or that of others is also forbidden.
- 7.3 It is the responsibility of the Line Manager to ensure this policy is deployed within their area of responsibility.
- 7.4 Breach of this policy will constitute a disciplinary offence.

## 8.0 Review

- 8.1 This policy will be reviewed every five years, or sooner where new legislation requires a change in policy.

## 9.0 Relationship to other Board Policies and Procedures

9.1 This policy forms part of the Board's overall framework but specifically relates to the following policies and procedures:

- Data Protection Policy
- Retention of Documents and Business Classification Scheme
- Business Continuity Plan & Disaster Recovery Plan
- ICT Strategy
- WDC Corporate Information and Communication Technology Acceptable Use & Security Policy
- Core Training

## 10.0 References

- Computer Misuse Act 1990
- Data Protection Act 2018
- Human Rights Act 1998
- Freedom of Information (Scotland) Act 2002
- Public Records (Scotland) Act 2011
- Health and Safety Act 1973