

Lothian Valuation Joint Board

18 September 2023

Hybrid Meeting held in the Dean of Guild Court Room, City Chambers, High Street, Edinburgh and virtually by Microsoft Teams

Present:

City of Edinburgh Council – Councillors Beal (Vice-Convenor), Caldwell, Dalglish, Dixon, Fullerton, Glasgow, Jenkinson, Mitchell and Staniforth.

East Lothian Council – Councillor McMillan.

Midlothian Council – Councillors Bowen and Russell.

West Lothian Council – Councillors Adamson, Boyle and Conn (Convenor).

Apology – Councillor McFarlane (East Lothian Council).

1 Minute

Decision

To approve the minute of the Lothian Valuation Joint Board of 12 June 2023 as a correct record.

2 Assessor's Progress Report to the Lothian Valuation Joint Board

A progress update by the Assessor and Electoral Registration Officer was presented to the Board. The report provided an overview of current service delivery, priorities, risks and future direction.

Key service priorities over the forthcoming year included:

- Maintenance of the electoral registration process
- Changes to postal votes and proxy votes provisions
- Electoral registration engagement
- Electoral registration voter authority certificates
- Canvass
- Maintenance of the Valuation Roll

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- Valuation Roll appeals
- 2023 Revaluation Update
- Council Tax appeals
- Governance Strategy Group – contribution awards, LEADS, digitalisation project
- Continual improvement programme
- HR Policy updates

Decision

- 1) To note the report.
- 2) To approve the draft proposal to transfer job evaluation, scoring and grading from City of Edinburgh Council to the Lothian Valuation Joint Board using the Capital Job Evaluation Scheme.

(Reference – report by the Assessor and Electoral Registration Officer, submitted)

3 Appointment of Board Treasurer

The current Treasurer had indicated his intention to retire from the City of Edinburgh Council. In light of this, the Council had undertaken a recruitment process and approved the appointment of Richard Lloyd-Bithell to the role of Service Director, Finance and Procurement.

Members were asked to approve the appointment of Richard Lloyd-Bithell as Board Treasurer.

Decision

To appoint Richard Lloyd-Bithell as Board Treasurer.

(References – Act of Council No. of 22 June 2023; report by the Chief Executive and Clerk, submitted)

5 Membership Update

The City of Edinburgh Council had recently appointed Councillor Catherine Fullerton in place of Councillor Finlay McFarlane as one of its members on the Joint Board.

Decision

To note the appointment of Councillor Catherine Fullerton to the Joint Board.

(References – Act of Council No. of 22 June 2023; report by the Chief Executive and Clerk, submitted)

6 2022/23 Annual Audit Report to Members of Lothian Valuation Joint Board and the Controller of Audit

The external auditor summarised the findings arising from the 2022/23 external audit as presented to members in the Annual Audit Report.

An unqualified opinion had been given on the financial statements and other prescribed matters. The auditor's opinion stated that the financial statements gave a true and fair view of the state of affairs of the Board at 31 March 2023 and its income and expenditure for the year then ended.

One significant finding had been reported relating to the recognition of the pension asset. The annual report and accounts presented for audit had disclosed a pension asset of £6.25m. This had been reduced to zero with a corresponding adjustment to the pension reserve for the final version in line with the requirements of accounting standards.

The external auditor thanked the Board and the City of Edinburgh Council finance team for their commitment in ensuring that the audit had been carried out smoothly and efficiently.

Decision

To note the Annual Audit Report to members of Lothian Valuation Joint Board and the Controller of Audit, including the Action Plan and management responses.

(Reference – report by the Treasurer, submitted)

7 Audited Annual Accounts for the Year Ended 31 March 2023

The Board had considered the unaudited annual accounts at its meeting on 12 June 2023.

The audited Annual Accounts for the year ended 31 March 2023 were presented to the Board for consideration.

Decision

- 1) To note the audited annual accounts for the year ended 31 March 2023.
- 2) To authorise the annual accounts 2022/23 for signature.

(References – Lothian Valuation Joint Board 12 June 2023 (item 5); report by the Treasurer, submitted)

8 Period 4 Financial Statement 2023/24

A summary was provided of the projected financial outturn at 31 March 2024 based on the position at 31 July 2023.

The forecast was for net expenditure of £6.551m on Assessor's services (core expenditure) and expenditure of £0.216m on Non-Domestic Rates Reform (NDR). A reserve drawdown of £0.704m would be required to meet core expenditure. Forecast expenditure on Non-Domestic Rates Reform would enable a contribution of £0.158m to the Board's earmarked balance to meet future NDR Reform costs.

Decision

- 1) To note the projected outturn position for 2023/24.
- 2) To note that, based on current forecasts, reserves were forecast to be fully utilised during 2024/25 and that it was anticipated that an increase in constituent council requisition would be required from 2024/25.

(References – Lothian Valuation Joint Board 30 January 2023 (item 3) and 12 June 2023 (item 4); report by the Treasurer, submitted)

9 Valedictory Remarks

The Board recorded its appreciation to Hugh Dunn, Service Director, Finance and Procurement, City of Edinburgh Council who was retiring on 30 September 2023, thanked him for his commitment over the years to the work of the Board in his role as Treasurer and wished him well in his retirement.