

HIGHLAND AND WESTERN ISLES VALUATION JOINT BOARD

7 October 2025

Agenda Item	5
Report No	VAL/17/25

Revenue Monitoring Report Period to 31 August 2025

Report by the Assessor and Electoral Registration Officer

Summary

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

CURRENT POSITION

The attached monitoring statement shows the position for the period to 31 August 2025. Net expenditure to date is £1.423m and represents 35% of the annual budget of £4.048m.

YEAR-END PROJECTION

At this point in the year, the overall outturn is expected to be an underspend of £0.206m however, as in previous years, this projection is sensitive to the eventual outturn of the annual electoral canvass.

Staff costs

Salaries including NI, superannuation and overtime

There are several vacancies across the organisation and due to deadlines on both electoral and valuation, staff are working overtime. The vacancies also account for the estimated underspend.

Travel and subsistence

It is anticipated that this budget head will be underspent at the end of the financial year. The actuals to date show an underspend however, the annual canvass door knock visits are due to start from 1 October 2025.

Property costs

Heating, lighting and cleaning

The actuals to date show an underspend at this point in the financial year. To date there hasn't been a recharge invoice from the Highland Council. This budget head is expected to be on budget.

Rent, rates and water

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

Other property costs

There is a reduction in rent for Moray House in this financial year as part of a new lease agreement. The reduction in rent will be used to carry out a refurbishment of the office accommodation. Plans and quotes will be obtained in October 2025 with scheduling of works to be carried out before the end of the financial year. The work will include redecoration, new carpets, increase in offices for meetings and layout alterations.

Administrative Costs

Printing, stationery and photocopying

The actuals to date show a slight overspend at this point in the financial year. This is due to printing costs associated with the UK Parliamentary election postal voter reapplication process. It is anticipated that printing, stationery and photocopying costs will be overspent by the end of the financial year.

Postages

Expenditure on postages for the period to date would indicate an underspend even though annual canvass postage costs have been incurred in the first part of the financial year. All contracted print supplier invoices will be checked to see if they are coded correctly with journals carried out where necessary and further training provided to the Central Admin Team if there is an issue with allocation of invoices. There will be an increase in postage costs due to the UK absent vote reapplication process. Further write outs to self-catering operators are required following an amendment to the Regulations and an adjustment to approach for the 24/25 self-catering audit.

It is estimated that postages will be overspent by the end of the financial year.

Legal Expenses

Legal expenses are expected to be overspent. This is primarily due to a case going before the Upper Tribunal for Scotland. This is the first rating case to go before the Tribunal and as such costs have been more difficult to predict.

Digitisation costs

Although Digitisation costs are showing an underspend in the actuals to date, this budget head is expected to be within budget.

Other administration costs

Other administration costs show an overspend to date. This is due to printing of annual canvass communications which happens in the first half of the financial year. Invoices from the contracted print supplier will be checked in the coming weeks to see if any journals need to be carried out to reallocate some of these costs to postages.

The estimated outturn shows an overspend. This is due to refurbishment of Moray House as part of the office lease agreement and additional costs will cover the purchase of new furniture to allow more office-based working for staff.

Apportioned Costs

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

Supplies and Services

Computer charges

This budget head is expected to be on budget even though there is an underspend in the actuals to date. Annual billing for some services has been paid, and Highland Council ICT charges are normally carried out in month twelve. Charges are usually in the region of £0.172m.

Income

There is carried forward income from 2024/25 of £0.066m which relates to Elections Act funding. This funding will be used to offset some of the costs associated with the UK Parliamentary election postal voter reapplication process.

Recommendation

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

Designation: Assessor and ERO

Date: 29 September 2025

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Depute ERO / Business Manager

HIGHLAND & WESTERN ISLES VALUATION JOINT BOARD

REVENUE BUDGET 2025/26

MONITORING STATEMENT FOR THE PERIOD ENDED 31 AUGUST 2025

Heading	Period to date		Annual		Year End Estimated variance £000
	Budget £000	Actual £000	Budget £000	Estimated outturn £000	
Staff costs					
Salaries including NI, superann	1,321	1,070	3,028	2,724	(304)
Digitisation salaries incl. NI, superann, OT	17	18	40	43	3
Overtime	5	1	11	25	14
Salaries including NI, superann and overtime	1,343	1,089	3,079	2,792	(287)
Travel and subsistence	19	13	45	42	(3)
Other staff costs	18	18	44	44	-
	1,380	1,120	3,168	2,878	(290)
Property costs					
Heating, lighting and cleaning	16	6	39	39	-
Rent, rates and water	59	97	142	178	36
Other property costs	11	1	27	28	1
	86	104	208	245	37
Administrative costs					
Printing, stationery and photocopying	5	8	11	19	8
Postages	65	38	155	200	45
Telephone and fax costs	4	-	9	9	-
Advertising	1	-	2	2	-
Legal expenses	8	17	20	40	20
Digitisation costs	4	1	11	11	-
Other administration costs	25	76	61	100	39
	112	140	269	381	112
Apportioned Costs					
Central service support	25	-	60	60	-
Total Administrative costs	137	140	329	441	112
Transport costs	1	1	2	3	1
Supplies and services					
Computer charges	160	123	384	384	-
Valuation Appeal Committee expenses	-	-	-	-	-
	160	123	384	384	-
Members' Expenses					
Board expenses	3	-	8	8	-
TOTAL EXPENDITURE	1,767	1,488	4,099	3,959	(140)
Income					
Service Income	(2)	(65)	(4)	(70)	(66)
Interest Income	-	-	-	-	-
Transfer from reserves	(20)	-	(47)	(47)	-
	(22)	(65)	(51)	(117)	(66)
NET EXPENDITURE	1,745	1,423	4,048	3,842	(206)