

HIGHLAND AND WESTERN ISLES VALUATION JOINT BOARD

16 December 2025

Agenda Item	5
Report No	VAL/25/25

Revenue Monitoring Report Period to 31 October 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 October and the projected year end position.

CURRENT POSITION

The attached monitoring statement shows the position for the period to 31 October 2025. Net expenditure to date is £2.066m and represents 51% 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 £0.078m 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 up until 11 December 2025. Overtime working will be reviewed in January 2026. Vacancies account for the estimated underspend however, overtime, work by temporary staff and electoral canvassers, will reduce the underspend before the end of the financial year.

Digitisation salaries incl. NI, superann, OT

Whilst this budget head shows an overspend in the actuals to date, some staff costs have been incorrectly coded, and a journal will be done to resolve this issue. Digitisation staffing costs are expected to be within budget.

Travel and subsistence

The actuals to date show an underspend however, the annual canvass door knock visits have commenced, and it is estimated that this budget head will be within budget.

Property costs

Heating, lighting and cleaning

The actuals to date show an underspend at this point in the financial year. Billing from Highland Council has still to be progressed. It is anticipated that heating, lighting and cleaning will be within 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. This budget head is expected to have a slight overspend to accommodate office works as part of lease agreements.

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 and valuation mailings, which are further explained under the postage heading below. 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 shows an overspend. This is due to the annual canvass taking place in the first half of the financial year. The UK absent vote reapplication process has incurred additional costs due to paper forms being issued with reminder letters along with business reply envelopes. Any cancellation notices will be issued in February 2026. There may be an increase in postages due to the Scottish Parliamentary election scheduled for May 2026.

Self-catering audit mailings in respect of the opening of the legislative time-window for outstanding matters from the year 2023/24 have been issued, with draft revaluation notices being issued on 4 December 2025. Further valuation mailings will be undertaken in the final quarter of the financial year (final 2026 Revaluation notices and communication in respect of the self-catering audit for 2024/25).

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 the hydroelectricity case which was heard before the Upper Tribunal for Scotland from 10 November to 13 November. As this is a new Tribunal to replace the Lands Tribunal for Scotland, and this was the first rating case to go before the Tribunal costs have been more difficult to predict. A decision is expected around mid-February and there is potential at that stage for there to be further legal expenses.

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. An invoice for computer charges has been incorrectly coded and will be journalled accordingly.

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 over 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. Additional tablets will be required for newly appointed doorstep canvassers.

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. There has also been a transfer from reserves of £0.047m.

Recommendation

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

Designation: Assessor and ERO

Date: 1 December 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 OCTOBER 2025

Heading	Period to date		Annual		Year End Estimated variance £0
	Budget	Actual	Budget	Estimated outturn	
	£0	£0	£0	£0	
Staff costs					
Salaries including NI, superann	1,766	1,509	3,028	2,768	(260)
Digitisation salaries incl. NI, superann, OT	23	32	40	40	-
Overtime	6	13	11	36	25
Salaries including NI, superann and overtime	1,795	1,554	3,079	2,844	(235)
Travel and subsistence	26	20	45	45	-
Other staff costs	25	28	43	50	7
	1,846	1,602	3,167	2,939	(228)
Property costs					
Heating, lighting and cleaning	22	9	38	38	-
Rent, rates and water	83	112	142	142	-
Other property costs	19	5	33	40	7
	124	126	213	220	7
Administrative costs					
Printing, stationery and photocopying	7	11	11	22	11
Postages	90	133	155	195	40
Telephone and fax costs	5	-	9	9	-
Advertising	1	-	2	2	-
Legal expenses	12	23	20	100	80
Digitisation costs	6	-	10	10	-
Other administration costs	36	82	62	75	13
	157	249	269	413	144
Apportioned Costs					
Central service support	35	-	60	60	-
Total Administrative costs	192	249	329	473	144
Transport costs	1	1	2	3	1
Supplies and services					
Computer charges	222	153	380	397	17
Valuation Appeal Committee expenses	-	-	-	-	-
	222	153	380	397	17
Members' Expenses					
Board expenses	4	-	8	8	-
TOTAL EXPENDITURE	2,389	2,131	4,099	4,040	(59)
Income					
Service Income	(2)	(65)	(4)	(70)	(66)
Interest Income	-	-	-	-	-
Transfer from reserves	(27)	-	(47)	-	47
	(29)	(65)	(51)	(70)	(19)
NET EXPENDITURE	2,360	2,066	4,048	3,970	(78)