HIGHLAND AND WESTERN ISLES VALUATION JOINT BOARD

2 November 2026

Agenda Item	**6**
Report No	VAL/12/26

Revenue Monitoring Report
Period to 30 September 2026

Report by the Assessor and Electoral Registration Officer

Summary

This report sets out the revenue monitoring position of the Board for the period to 30 September 2026 and the projected year end position.

CURRENT POSITION

The attached monitoring statement shows the position for the period to 30 September. Net expenditure to date is £1.806m and represents 41% of the annual budget of £4.420m.

YEAR-END PROJECTION

At this point in the year, the overall outturn is expected to be an underspend of £0.310m 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

Vacancies account for the estimated underspend with some positions currently being advertised.

Digitisation salaries incl. NI, superann, OT

Whilst this budget head shows an underspend 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.

Overtime

Overtime is expected to be overspent by the end of the financial year. Some limited overtime is being worked at the moment due to electoral events and staff vacancies. Overtime was also worked at the beginning of the financial year to deliver the Scottish Parliamentary election and Revaluation work. Some overtime will be required at the end of the financial year for delivery of the Local Government elections in May 2027.

Other staff costs

Provision has been made within the budget for recruitment of additional staff for the Targeted CT Revaluation project and for additional salary costs relating to the Career Progression Scheme. To date additional staff have not been recruited and the Career Progression Scheme has not been finalised. This budget head will have a significant underspend.

Travel and subsistence

The actuals to date show an underspend however, the annual canvass door knock visits have not commenced, and it is estimated that this budget head will be very slightly overspent.

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 actuals to date show an overspend. This is due to rates bills being 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 in Inverness. This budget head is expected to have a slight overspend to accommodate office works as part of lease agreements.

Administrative Costs

Postages

Postage costs show an overspend to date. This is due to annual canvass forms being issued in the first part of the financial year. This budget head is projected to be within budget.

Telephone and fax costs

The actuals to date show that there has been no spend against this nominal code. Highland Council billing for the year has still to be carried out. It is anticipated that this budget head will have a small overspend by the end of the financial year. This is due to an increase in phone rental costs under the new Highland Council contract.

Legal Expenses

Legal expenses are expected to be overspent. This is due in part to the hydroelectricity case which was heard before the Upper Tribunal for Scotland from 10 November to 13 November 2025. A decision on the case was received on 30 June which was in favour of the Assessor. The appellant has appealed this decision, and the case will now proceed to the Lands Valuation Appeal Court. A date for the hearing is not yet known. This will lead to further costs

in 2026/27 if the case is heard in the spring of 2027. Further legal expenses are being incurred in connection with a challenge to data processing with a hearing at Edinburgh Sheriff Appeal Court on 22 October. This hearing will be heard online.

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 and new office furniture for the Inverness Office as part of the office refurbishment.

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 at the end of the financial year. Annual ICT billing has still to be carried out.

Income

Income is expected from the Scottish Government in relation to the Targeted CT Revaluation. To date this has not been received. This income will be offset against vacancies to be filled in due course.

Recommendation

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

Designation: Assessor and ERO

Date: 15 October 2026

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Depute ERO / Business Manager

HIGHLAND & WESTERN ISLES VALUATION JOINT BOARD

REVENUE BUDGET 2026/27

MONITORING STATEMENT FOR THE PERIOD ENDED 30 SEPTEMBER 2026

Heading	Period to date		Annual		Year End
	Budget	Actual	Budget	Estimated outturn	Estimated variance
	£000	£000	£000	£000	£000
Staff costs					
Salaries including NI, superann	1,522	1,219	3,046	2,900	(146)
Digitisation salaries incl. NI, superann, OT	15	13	30	30	-
Overtime	5	27	10	60	50
Salaries including NI, superann and overtime	1,542	1,259	3,086	2,990	(96)
Travel and subsistence	26	15	51	53	2
Other staff costs	198	20	397	133	(264)
	1,766	**1,294**	**3,534**	**3,176**	**(358)**
Property costs					
Heating, lighting and cleaning	19	7	37	37	-
Rent, rates and water	64	93	128	128	-
Other property costs	21	25	42	50	8
	104	**125**	**207**	**215**	**8**
Administrative costs					
Printing, stationery and photocopying	5	4	11	11	-
Postages	87	149	175	175	-
Telephone and fax costs	5	-	9	9	-
Advertising	1	-	2	2	-
Legal expenses	10	19	20	60	40
Digitisation costs	-	-	-	-	-
Other administration costs	37	81	74	74	-
	145	253	291	331	40
Apportioned Costs					
Central service support	30	-	60	60	-
Total Administrative costs	**175**	**253**	**351**	**391**	**40**
Transport costs	1	1	2	2	**-**
Supplies and services					
Computer charges	236	133	472	472	-
Valuation Appeal Committee expenses	-	-	-	-	-
	236	**133**	**472**	**472**	**-**
Members' Expenses					
Board expenses	5	-	10	10	-
TOTAL EXPENDITURE	**2,287**	**1,806**	**4,576**	**4,266**	**(310)**
Income					
Service Income	(78)	-	(156)	(156)	-
Interest Income	-	-	-	-	-
Transfer from reserves	-	-	-	-	-
	(78)	**-**	**(156)**	**(156)**	**-**
NET EXPENDITURE	**2,209**	**1,806**	**4,420**	**4,110**	**(310)**