



*Dunbartonshire and Argyll & Bute  
Valuation Joint Board*

Council Offices  
16 Church Street  
Dumbarton  
G82 1QL

21 March 2025

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, 28 March 2025.**

In accordance with the Joint Board's Standing Orders Members will have the option to attend the meeting in person in **Tom Johnston Chamber, East Dunbartonshire Council Offices, 12 Strathkelvin Place, Kirkintilloch, Glasgow G66 1XT** or remotely via Webex. Joining details for those attending remotely will be provided separately on the Outlook Invite alongside instructions for use.

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 Stewart MacDonald, East Dunbartonshire Council  
Councillor Vaughan Moody, East Dunbartonshire Council  
Councillor Willie Paterson, East Dunbartonshire Council  
Councillor Andrew Polson, 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, 28 MARCH 2025**

**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 - 10**

Submit, for approval as a correct record, the Minutes of Meeting of the Valuation Joint Board held on 4 October 2024.

**4 REVENUE & CAPITAL BUDGETARY CONTROL 11 - 22  
REPORT TO 31 JANUARY 2025 (PERIOD 10)**

Submit report by the Treasurer advising Members on the progress of the revenue budget and the capital programme for 2024/25.

**5 UPDATED LONG TERM FINANCIAL STRATEGY AND 23 - 67  
REVENUE AND CAPITAL ESTIMATES 2025/2026**

Submit report by the Treasurer providing the updated Long Term Financial Strategy, the 2025/2026 revenue estimates and the level of constituent authority requisitions in 2025/26, the draft 2025/2026 Capital Estimates, the indicative revenue and capital budget forecasts for 2026/27 and 2027/28 and an update on the current position regarding the 2025/26 requisitions from each of the constituent authorities.

**6 S.24 NDR(S) ACT REPORT FOR SCOTTISH 69 - 75  
PARLIAMENT**

Submit report by the Assessor & Electoral Registration Officer and Treasurer advising Members of a new requirement to report to the Scottish Parliament and to seek approval of the draft report.

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- 7      WORKFORCE PLANNING      77 - 92**
- Submit report by the Assessor & Electoral Registration Officer advising Members of the progress in relation to Workforce Planning within the Joint Board and seeking approval of the 2025 update to the Workforce Plan.
- 8      RECORDS MANAGEMENT PLAN      93 - 114**
- Submit report by the Depute Assessor & Electoral Registration Officer updating members of the Joint Board on progress towards complying with The Public Records (Scotland) Act 2011 and inform them of the Keepers Assessment Teams Progress Update Review Report.
- 9      PERSONNEL POLICY - FURTHER AND HIGHER EDUCATION POLICY      115 - 124**
- Submit report by the Depute Assessor & Electoral Registration Officer seeking Members approval of a Further and Higher Education Policy for application within the Joint Board.
- 10     ASSESSOR SERVICE UPDATE      125 - 131**
- Submit report by the Depute Assessor & Electoral Registration Officer providing an update on the Assessors Service.
- 11     ELECTORAL REGISTRATION SERVICE UPDATE      133 - 137**
- Submit report by the Principal Admin Officer providing an update on the current position in relation to the Board's Electoral Registration service.
- 12     CORPORATE DEBT POLICY      139 - 153**
- Submit report by the Assessor & Electoral Registration Officer seeking approval of a new Corporate Debt Policy for the Joint Board.
- 13     RAAC – 235 DUMBARTON ROAD      155 - 255**
- Submit report by the Assessor & Electoral Registration Officer advising Members of a recent survey of the Joint Board's office which identified RAAC planks in the building. The report asks Members to note the RAAC Management Plan that has been put in place and seeks authorisation for a project to appraise options for the ongoing accommodation needs of the Board, in consultation with the Board's property sub-committee.





**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 Denny Meeting Room, 16 Church Street, Dumbarton G82 1QL and using MS Teams on Friday, 4 October 2024 at 11.01 a.m.

**Present:** Councillor Vaughan Moody (East Dunbartonshire Council); Councillors Ian MacQuire, Dougie McFadzean and Peter Wallace (Argyll and Bute Council); and Councillors Jonathan McColl, and Lawrence O'Neill (West Dunbartonshire Council).

**Attending:** Russell Hewton, Assessor and Electoral Registration Officer (ERO); Kevin Kelly, Depute Assessor; Laurence Slavin, Treasurer; Janine Corr, Accountant; Rosemary Nelson, Principal Administration Officer – VJB; and Carol-Ann Burns, Senior Democratic Services Officer.

**Apologies:** Apologies for absence were intimated on behalf of Councillors Gordon Blair and Mark Irvine (Argyll and Bute Council), Councillor Calum Smith (East Dunbartonshire) and Councillors Gurpreet Singh Johal, John Millar and Provost Karen Murray Conaghan (West 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 21 June 2024 were submitted and approved as a correct record.

**REVENUE & CAPITAL BUDGETARY CONTROL REPORT TO 31 AUGUST 2024  
(PERIOD 5)**

A report was submitted by the Treasurer advising Members on the progress of the revenue budget and the capital programme for 2024/25.

The Board agreed:-

- (1) to note that it was anticipated that £0.239m of revenue reserves would be required to be used in-year to balance the revenue account; and
- (2) to note the projected capital re-profiling of spend and earmarked resource of £0.011m, to be carried forward into 2024/25 to fund the completion of the existing capital projects.

### **BEST VALUE – RISK MANAGEMENT UPDATE**

A report was submitted by the Assessor & Electoral Registration Officer seeking Board approval of the Joint Board's Risk Register for 2024/25.

Having heard the Assessor & Electoral Registration Officer in further explanation and in answer to Members' questions, the Board agreed to approve the Board Risk Register, including the actions shown therein, for 2024/25.

### **WORKFORCE PLANNING UPDATE**

A report was submitted by the Assessor & Electoral Registration Officer advising of an update to the 2024 Workforce Plan which was approved at a meeting of the Joint Board on 22 March 2024.

Having heard the Assessor & Electoral Registration Officer in further explanation and in answer to Members' questions, the Board agreed to note the progress in relation to implementing the Boards Workforce Plan.

### **ASSESSORS SERVICE UPDATE**

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

- General Background of Non-Domestic Rating (NDR) and Council Tax;
- Progress in relation to the Assessor's 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;
- Progress in relation to disposal of Council Tax proposals and appeals; and
- Forthcoming priorities and next steps.

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



- (1) to note progress in relation to the general maintenance of the Valuation Roll and the disposal of both 2017 appeals and 2023 proposals;
- (2) to note progress in relation to the new SCU annual audit for the years 2022/23 and 2023/24;
- (3) to note progress in relation to the general maintenance of the Council Tax List, including the disposal of Council Tax proposals and appeals;
- (4) to note progress in relation to Sold House Band Increases, and the implementation of new Key Performance Indicators;
- (5) to note progress of our Council Tax record digitisation project; and
- (6) to note progress being made in relation to forthcoming priorities and next steps.

### **ELECTORAL REGISTRATION SERVICE UPDATE**

A report was submitted by the Electoral Registration Officer providing an update on the current position in relation to Electoral Registration.

Having heard the Assessor & Electoral Registration Officer in further explanation and in answer to Members' questions, the Board agreed to note the content of the report.

### **REPLACEMENT ASSESSORS SYSTEM**

A report was submitted by the Assessor & Electoral Registration Officer providing an update on the project to replace the decades old Assessors 'Progress' System.

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

- (1) to note the award of the contract for a period of two years, with the option to extend for a further two periods of 12 months, with the contract having commenced on 1st August 2024; and
- (2) to note the annual cost of the contract is £85,000.

### **MINUTE OF MEETING OF VALUATION JOINT BOARD RECRUITMENT PANEL**

The Minute of Meeting of the Valuation Joint Board Recruitment Panel held on 30 July 2024 were submitted and approved as correct records. The Board noted the appointment of Kevin Kelly as Depute Assessor & Electoral Registration Officer.

### **REVIEW OF STANDING ORDERS**

A report was submitted by the Clerk seeking approval of minor changes to the Valuation Joint Boards Standing Orders.

Having heard the Assessor & Electoral Registration Officer in further explanation and in answer to Members' questions, the Board approved the revised Standing Orders, as appended to this report.

#### **DATE OF NEXT MEETING**

Members noted that the next meeting of the Valuation Joint Board was scheduled for Friday, 28 March 2025 at 11.00 a.m. and would be a Hybrid meeting where Members can join remotely using Webex or in person at East Dunbartonshire Council, Strathkelvin Place, Kirkintilloch G66 1TJ.

The meeting closed at 11.11a.m.

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

**Report by Treasurer**

**Valuation Joint Board – 28 March 2025**

**Subject: Revenue & Capital Budgetary Control Report to 31 January 2025  
(Period 10)**

**1. Purpose**

1.1 The purpose of this report is to advise Members on the progress of the revenue budget and the capital programme for 2024/25.

**2. Background**

**2.1 Revenue**

At the meeting of the Joint Board on 22 March 2024, Members agreed the revenue estimates for 2024/25 and a total net budget of £3.400m, funded from constituent contributions of £2.798m (including £0.186m for costs associated with the implementation of actions from the Barclay Review), £0.126m funding from the Department of Levelling Up Housing & Communities (DLUHC) and reserves (including earmarked reserves) of £0.477m.

2.2 Since the budget was agreed, the Board has received additional DLUHC new burdens funding, revising the 2024/25 budget to £3.468m as follows:

	<b>£000</b>
Agreed budget 2024/25 (Board – March 2024)	3.400
<b>New funding:</b>	
DLUHC – Voter ID (24/25)	0.060
DLUHC – Electoral Integrity Programme (24/25)	0.008
<b>Revised budget 2024/25 as at Period 10</b>	<b>3.468</b>

**2.3 Capital**

At the meeting of the Joint Board on 22 March 2024, Members also agreed the capital estimates for 2024/25 of £0.084m, funded from a carry forward of resources from 2023/24 (£0.044m) and additional funding from constituent contributions of £0.040m to fund new 2024/25 capital projects.

2.4 Since then, further 2023/24 capital re-profiling has been identified (£0.002m), revising the 2024/25 budget to £0.086m.

**3. Main Issues**

**3.1 Revenue**

The summary report at Appendix 1 highlights that it is anticipated that the Board will be required to use £0.222m of reserves in order to breakeven at the financial year end, which is £0.255m less than the budgeted use of reserves of £0.477m. The main reason for this, is due to an underspend on employee costs due to

vacancies and reflects a saving on posts currently being occupied by Trainees. The other main reason relates to an underspend on computer licences due to delays in the start of the new Assessor System contract and other new licences awaiting ICT costings. These underspends adequately offset an anticipated overspend of £0.024m on property costs which relates to the essential spend on the replacement of the heating system required at Kilbrannan House, Campbeltown.

**3.2** Appendix 2 provides information on the main variances +/-5%.

**3.3** Although the report indicates a favourable variance, the projected variance should be viewed in the knowledge that there are a number of variable factors which could arise between now and 31 March 2025 and could affect the year end results. Furthermore the favourable variance does not fully remove the need to use reserves to balance the budget and this is a position that is not sustainable into future years due to the Board's reserves being depleted.

**3.4** Capital

Appendix 3 highlights a projected in-year variance of £0.049m which relates to project re-profiling. Appendix 4 provides further details on this overall variance.

**4. Conclusion and Recommendation**

**4.1** Members are asked to:

- i) Note that it is anticipated that £0.222m of revenue reserves will be required to be used in-year to balance the revenue account;
- ii) Note the projected capital re-profiling of spend and earmarked resource of £0.049m, to be carried forward into 2025/26 to fund the completion of the existing capital projects

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**Laurence Slavin**  
**Treasurer**  
**Date: 12 March 2025**

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**Person to Contact:** Janine Corr, Accountant  
West Dunbartonshire Council  
janine.corr@west-dunbarton.gov.uk

**Appendix 1** Revenue BCR Period 10  
**Appendix 2** Revenue analysis for variances +/-5%

**Appendix 3**  
**Appendix 4**

Capital BCR Period 10  
Capital variance analysis



# Item 4 Appendix 1

DUNBARTONSHIRE & ARGYLL & BUTE VALUATION JOINT BOARD  
REVENUE BUDGETARY CONTROL 2024/25

MONTH END DATE

31 January 2025

PERIOD

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DESCRIPTION	AGREED BUDGET 2024/25 - MARCH 2024	DLUHC EXPENDITURE & INCOME 2024/25 (NEW FUNDING)	REVISED BUDGET 2024/25	SPEND TO DATE 2024/25	TOTAL PROJECTED SPEND 2024/25	VARIANCE 2024/25	VARIANCE %	STATUS
	£	£	£	£	£	£		
EMPLOYEE COSTS	2,622,271	15,000	2,637,271	2,034,368	2,433,739	(203,533)	-8%	Favourable
PROPERTY COSTS	133,495	4,274	137,768	100,372	162,025	24,257	18%	Adverse
SUPPLIES & SERVICES	191,030	48,781	239,811	88,855	171,597	(68,214)	-28%	Favourable
PAYMENT TO OTHER BODIES	9,779	0	9,779	0	9,779	0	0%	Nil Variance
ADMINISTRATION COSTS	445,431	117	445,548	276,954	446,951	1,403	0%	Adverse
OTHER EXPENDITURE	9,081	119	9,200	10,361	12,205	3,005	33%	Adverse
<b>GROSS EXPENDITURE</b>	<b>3,411,088</b>	<b>68,290</b>	<b>3,479,378</b>	<b>2,510,909</b>	<b>3,236,296</b>	<b>(243,082)</b>	<b>-7%</b>	<b>Favourable</b>
MISC INCOME	(11,250)	(119)	(11,369)	(13,357)	(23,455)	(12,086)	106%	Favourable
<b>NET EXPENDITURE</b>	<b>3,399,838</b>	<b>68,171</b>	<b>3,468,009</b>	<b>2,497,553</b>	<b>3,212,841</b>	<b>(255,168)</b>	<b>-7%</b>	<b>Favourable</b>
<b>FINANCED BY:</b>								
CONSTITUENT CONTRIBUTIONS	(2,611,171)	0	(2,611,171)	(1,818,556)	(2,611,171)	0	0%	Nil Variance
2024/25 SG BARCLAY FUNDING	(186,430)	0	(186,430)	(139,823)	(186,430)	0	0%	Nil Variance
2024/25 DLUHC FUNDING	(125,515)	(68,171)	(193,686)	(193,686)	(193,686)	0	0%	Nil Variance
<b>TOTAL FUNDING</b>	<b>(2,923,116)</b>	<b>(68,171)</b>	<b>(2,991,287)</b>	<b>(2,152,064)</b>	<b>(2,991,287)</b>	<b>0</b>	<b>0%</b>	<b>Nil Variance</b>
<b>TRANSFER TO/ (FROM) RESERVES</b>	<b>(476,722)</b>	<b>0</b>	<b>(476,722)</b>	<b>(345,489)</b>	<b>(221,554)</b>	<b>255,168</b>	<b>-54%</b>	<b>Favourable</b>





DUNBARTONSHIRE & ARGYLL & BUTE VALUATION JOINT BOARD  
REVENUE BUDGETARY CONTROL 2024/25  
REVENUE ANALYSIS FOR VARIANCES +/-5%

MONTH END DATE

31 January 2025

PERIOD

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Budget Details							
Budget Area	Budget	Spend to Date	% Spend to Date of Total Budget	Forecast Spend	Forecast Variance	Status	
	£	£	%	£	£	%	
<b>EMPLOYEE COSTS</b>	2,637,271	2,034,368	77%	2,433,739	(203,533)	-8%	↑
<b>Main Issues</b>	The favourable variance is mainly due to new vacancies arising in year and makes an assumption as to when these posts will be filled. This may change as we progress through the year. It also reflects an underspend against Qualified posts, with Trainees occupying posts until qualified.						
<b>Mitigating Action</b>	None required at this time						
<b>Anticipated Outcome</b>	It is likely this budget will underspend by the year end.						
<b>PROPERTY COSTS</b>	137,768	100,372	73%	162,025	24,257	18%	↓
<b>Main Issues</b>	The main reason for this overspend is in relation to the cost a new combi boiler, radiators and repiping at Kilbrannan House, Campbeltown.						
<b>Mitigating Action</b>	Officers will continue to monitor the budget.						
<b>Anticipated Outcome</b>	It is likely this budget will overspend by the year end.						
<b>SUPPLIES &amp; SERVICES</b>	239,811	88,855	37%	171,597	(68,214)	-28%	↑
<b>Main Issues</b>	The main reason for this underspend is due to the cost of computer software being less than budget due to delays in the start of the new Assessor System contract which started 1st August 2024 and delays in other licenses required, which await costing by WDC ICT.						
<b>Mitigating Action</b>	None required at this time						
<b>Anticipated Outcome</b>	It is likely this budget will underspend by the year end.						

DUNBARTONSHIRE & ARGYLL & BUTE VALUATION JOINT BOARD  
 REVENUE BUDGETARY CONTROL 2024/25  
 REVENUE ANALYSIS FOR VARIANCES +/-5%

MONTH END DATE

31 January 2025

PERIOD

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Budget Details							
Budget Area	Budget	Spend to Date	% Spend to Date of Total Budget	Forecast Spend	Forecast Variance		Status
<b>OTHER EXPENDITURE</b>	9,200	10,361	113%	12,205	3,005	33%	↓
<b>Main Issues</b>	The reported overspend is due to an increased cost of Actuary Fees, as a result of requiring additional and revised pension reports for 22/23 and 23/24.						
<b>Mitigating Action</b>	None available at this time						
<b>Anticipated Outcome</b>	It is likely this budget will overspend by the year end, however, will be offset by underspends within the rest of the budget.						
<b>MISC INCOME</b>	(11,369)	(13,357)	117%	(23,455)	(12,086)	106%	↑
<b>Main Issues</b>	This favourable variances reflects an increase in income derived through sales, fees and charges and interest earned.						
<b>Mitigating Action</b>	None required at this time						
<b>Anticipated Outcome</b>	A favourable variance is anticipated by year end						

DUNBARTONSHIRE & ARGYLL & BUTE VALUATION JOINT BOARD  
CAPITAL BUDGETARY CONTROL 2024/25

MONTH END DATE

31 January 2025

PERIOD

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DESCRIPTION	AGREED 2024/25 BUDGET	UPDATED RE- PROFILING FROM 2023/24	REVISED 2024/25 BUDGET	SPEND TO DATE	PROJECTED SPEND	VARIANCE	ANTICIPATED RE-PROFILING INTO 2025/26	OVER/ (UNDER)
	£	£	£	£	£	£	£	£
<b><u>PRIOR YEAR PROJECTS</u></b>								
NDR REFORM COSTS (21/22)	17,131	0	17,131	5,780	5,780	(11,351)	(11,351)	0
UNIX SERVER RENEWAL (21/22)	25,000	1,466	26,466	13,575	13,575	(12,891)	(12,891)	0
FIREWALLS AND ROUTERS (22/23)	1,797	0	1,797	1,934	1,934	137	0	137
NEW MONITORS (23/24)	0	595	595	0	0	(595)	(457)	(137)
<b><u>24/25 PROJECTS</u></b>								
LAPTOP REFRESH	7,567	0	7,567	6,254	6,254	(1,313)	(1,313)	0
SERVER REPLACEMENT	13,110	0	13,110	0	0	(13,110)	(13,110)	0
SWAN 2 - LINE RENEWAL	19,104	0	19,104	0	9,552	(9,552)	(9,552)	0
<b>GROSS EXPENDITURE</b>	<b>83,709</b>	<b>2,061</b>	<b>85,770</b>	<b>27,544</b>	<b>37,096</b>	<b>(48,675)</b>	<b>(48,675)</b>	<b>0</b>
UNAPPLIED CAPITAL RECEIPTS CARRIED FORWARD	(26,284)	(2,061)	(28,346)	0	8,978	(37,324)	(37,324)	0
CFCR	(513)	0	(513)	0	(513)	0	0	0
SCOTTISH GOVERNMENT GRANT CARRIED FORWARD	(17,131)	0	(17,131)	(5,780)	(5,780)	(11,351)	(11,351)	0
CONSTITUENT CONTRIBUTION	(39,781)	0	(39,781)	(21,764)	(39,781)	0	0	0
<b>GROSS INCOME</b>	<b>(83,709)</b>	<b>(2,061)</b>	<b>(85,770)</b>	<b>(27,544)</b>	<b>(37,096)</b>	<b>(48,675)</b>	<b>(48,675)</b>	<b>0</b>
<b>NET EXPENDITURE</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>



DUNBARTONSHIRE & ARGYLL & BUTE VALUATION JOINT BOARD  
CAPITAL BUDGETARY CONTROL 2024/25  
VARIANCE ANALYSIS

MONTH END DATE

31 January 2025

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Budget Details						
Budget Area	Budget	Spend to Date	% Spend to Date of Total Budget	Forecast Spend	Forecast Variance	Status
	£	£	%	£	£	%
<b>NDR Reform Costs</b>	17,131	5,780	34%	5,780	(11,351)	-66% ↑
<b>Project Description</b>	Development / Purchase of Remote Survey System					
<b>Main Issues/Progress update</b>	This budget represents the remainder of the NDR Reform budget. Currently, awaiting implementation of new Assessors System as a pre-requisite of rolling out remote survey tools.					
<b>Unix Server Renewal</b>	26,466	13,575	51%	13,575	(12,891)	-49% ↑
<b>Project Description</b>	Replacement of the primary server for Valuation and Council Tax data.					
<b>Main Issues/Progress update</b>	To date, two servers have been procured which will host the new Assessors system. In an attempt to try to deliver the system using fewer servers, any additional spend is paused until the system goes live, in order to assess whether two will be sufficient. The outcome of this assessment will determine whether additional servers are required or a saving will be achieved.					

DUNBARTONSHIRE & ARGYLL & BUTE VALUATION JOINT BOARD  
 CAPITAL BUDGETARY CONTROL 2024/25  
 VARIANCE ANALYSIS

MONTH END DATE

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Budget Details							
Budget Area	Budget	Spend to Date	% Spend to Date of Total Budget	Forecast Spend	Forecast Variance	Status	
	£	£	%	£	£	%	
<b>Server Replacement</b>	13,110	0	0%	0	(13,110)	-100%	↑
<b>Project Description</b>	Replacement of two existing production servers (5 year rolling replacement).						
<b>Main Issues/Progress update</b>	WDC ICT Resource focused on Unix Server Replacement, and have not managed to progress this project.						
<b>Swan 2 - Line Renewal</b>	19,104	0	0%	9,552	(9,552)	-50%	↑
<b>Project Description</b>	Renewal of network lines to both Clydebank and Campbeltown.						
<b>Main Issues/Progress update</b>	Project progressing - Clydebank install completed 06/03/2025. Campbeltown install booked for 10/04/2025.						

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

Report by Treasurer

Valuation Joint Board – 28 March 2025

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**Subject: Updated Long Term Financial Strategy and Revenue and Capital Estimates 2025/2026**

**1. Purpose of Report**

1.1 The purpose of this report is to provide:

- the updated Long Term Financial Strategy
- the 2025/26 revenue estimates and the level of constituent authority requisitions in 2025/26
- the draft 2025/26 Capital Estimates
- the indicative revenue and capital budget forecasts for 2026/27 and 2027/28
- an update on the current position regarding the 2025/26 requisitions from each of the constituent authorities.

**2. Background**

Long Term Financial Strategy

2.1 As per the financial regulations, a revised Long Term Finance Strategy is prepared each financial year as part of the estimates process; last agreed by the Board in March 2024. It describes the short, medium and long term financial position of the Board and identifies the variables and assumptions which could affect the future funding position.

Revenue Estimates

2.2 The financial regulations also require the preparation and approval of annual revenue estimates relating to all service areas of the Board. These detail the revenue expenditure likely to be incurred to deliver the required service. The estimates also detail how this spend will be funded.

2.3 Funding is provided by the Scottish Government to local authorities for Valuation Joint Board activities through Grant Aided Expenditure (GAE) allocations for:

- Valuation and Collection of Local Tax,
- Valuation and Collection of Non-Domestic Rates; and
- Electoral Registration.

2.4 After consideration and approval of the estimates by the Board, the Board shall determine the allocation to be requisitioned from each constituent council, referred to as “Constituent Contributions”. The proportional split per constituent council, as previously agreed by the Board, is allocated based upon the GAE allocations.

- 2.5** The 2025/26 Scottish Government settlement to councils continues to provide funding to cover the costs of implementing the recommendations of the Barclay Review, details of which are provided at paragraph 3.13.

#### Capital Estimates

- 2.6** A 3-year capital programme is maintained and refreshed annually as part of the estimates process. Following good practice, the Board aims to set capital budgets prior to 1 April, to allow spend to start on the agreed programme.

### **3. Main Issues**

#### Long Term Finance Strategy

- 3.1** The Long Term Financial Strategy has updated to help plan for longer term financial issues and provide early sight of future financial and other pressures. The updated strategy is attached as Appendix 1.

#### Revenue Estimates

- 3.2** In prior years the Board has been heavily reliant upon reserves to balance the budget. This is as a consequence of increasing expenditure due to unavoidable cost pressures (such as pay awards and high inflation) with no compensatory increase in funding from constituent contributions. This position is not sustainable into future years due to the depletion of the Board's reserves which are expected to be fully utilised within 2025/26.

- 3.3** The Board's long term finance strategy has previously alerted Members of this situation and advised of the intention to engage with each constituent authority with the view to increasing their contributions to fully fund the Board's expenditure. Initial estimates for 2025/26, taking into account known cost pressures, including both inflationary pressures and service commitments, identified a budget gap of £0.233m.

- 3.4** Consequently, on 30 January 2025, the Assessor and ERO wrote to each constituent authority detailing the financial challenges facing the Board. A copy of this letter is included as Appendix 2 to this report. The request was to discuss the required level of requisition for 2025/26 which would replenish the Prudential Reserve to £0.100m (as prescribed by the Board's reserves policy of 2% of net expenditure or £0.100m, whichever is higher) and balance the 2025/26 budget gap of £0.233m; a total increase in requisition of £0.333m

- 3.5** Each constituent authority presented this request at their respective Council budget setting meetings in February and March, with each taking a slightly different approach as follows:

- Argyll & Bute Council - approved the 2025/26 increase of £0.147m (and additional increases in 2026/27 & 2027/28)
- East Dunbartonshire Council - rejected the 2025/26 increase of £0.093m.
- West Dunbartonshire Council - approved the 2025/26 increase of £0.094m, contingent upon the other two councils agreeing their



respective increases. This uplift is therefore subsequently withdrawn based upon the decision made by East Dunbartonshire Council.

- 3.6** Following these decisions, the 2025/26 draft estimates were revisited incorporating the additional contribution from Argyll & Bute Council, a small change in expectations around the level of reserves brought forward from 2024/25 based on the updated period 10 position and a reduction in the estimated cost of future computer software licences. Consequently (along with utilising the remaining revenue reserves of £0.411m) a draft 2025/26 balanced budget was achieved as shown within Appendix 3. It is financed as follows:

	<b>£m</b>
Constituent Contribution	2.611
Additional contribution from Argyll & Bute Council	0.147
Scottish Government Barclay Review Funding	0.191
Indicative balance of reserves b/fwd from 2024/25	0.411
<b>TOTAL FUNDING</b>	<b>3.360</b>

- 3.7** The main movements from the revised 2024/25 budget and the draft 2025/26 budget are detailed in Appendix 4.

- 3.8** In preparing the 2025/26 draft estimates, the following assumptions have been made:

	<b>Assumption</b>
Staff Turnover	3%
Pay Award	3%
Non pay inflation	Variable depending on type of expenditure and reflective of prior year increases
Constituent Contribution	Flat cash contributions from West Dunbartonshire and East Dunbartonshire with an additional contribution from Argyll & Bute Council
Increase in service fees & charges	4% increase

- 3.9** The monitoring of utility inflation and all other inflation will be kept under review during 2025/26. Constituent authorities and the Board will be informed should there be a need to revisit the estimates.

- 3.10** In September 2023, the Strathclyde Pension fund (SPF) approved a proposal to reduce the employer pension contributions of the main employer group (of which the Board are members). The following rates have been reflected within the estimates shown within Appendix 3; with the increase in 2026/27 having a significant impact on the funding gap:

- 6.5% (of pensionable payroll) from 1 April 2025
- 17.5% (of pensionable payroll) from 1 April 2026

### Contributions from Authorities

- 3.11** As in previous years, it is recommended that the budget for the council requisition payment 2025/26 be apportioned to constituent councils on the basis of their GAE figures per Appendix 5, summarised as follows:

<b>Council</b>	<b>GAE % Share</b>	<b>Requisition Payment £</b>	<b>Increase in Requisition Payment £</b>	<b>Total Revenue Requisition Payment £</b>
East Dunbartonshire	27.77%	725,243	0	725,243
West Dunbartonshire	28.20%	736,400	0	736,400
Argyll & Bute	44.02%	1,149,528	146,578	1,296,106
<b>TOTAL REVENUE CONTRIBUTION</b>		<b>2,611,171</b>	<b>146,578</b>	<b>2,757,749</b>

- 3.12** Given the budget decisions of two of the three constituent authorities not to increase their requisition, there is a risk this may affect the decision to increase by Argyll & Bute Council. It is imperative that the Board can agree a balanced budget including maintaining the prudential target of £0.100m. In order to do this, the three constituent authorities would need to agree to the uplifts previously requested. The Board is asked to approve that the Assessor & ERO in conjunction with the Treasurer write to East and West Dunbartonshire Council to formally request a reconsideration of their budget decisions not to increase their Valuation Joint Board requisition. In the event that the two councils are not agreeable, there will be a risk that the Board cannot agree a balanced budget or maintain the prudential target. In this event, there would be a need to consider activating the dispute resolution process which would involve escalating the issue to Scottish Ministers. An update on the outcome of these discussions will be brought back to the Board meeting in June.

### Barclay Review Funding

- 3.13** The Scottish Government have provided a small increase (£0.004m) in funding for 2025/26 for the Barclay Review of NDR which brings the contribution to £0.191m, through the constituent Councils. This will also form part of the requisition and is detailed as follows:

<b>Council</b>	<b>Barclay Funding £</b>
East Dunbartonshire	46,403
West Dunbartonshire	49,567
Argyll & Bute	94,916
<b>TOTAL BARCLAY REVIEW CONTRIBUTION</b>	<b>190,886</b>

### Revenue reserves

- 3.14 Appendix 3 presents the projected outturn for the current financial year 2024/25. Based upon this, the projected level of reserves held by the Board by the end of 2024/25 is £0.411m, as detailed below. It is proposed that these reserves will be used to help balance the 2025/26 budget.

	£m
Reserve balance as at 31 March 2024	(0.633)
Use of reserves during 2024/25	0.222
<b>Indicative Reserve balance as at 31 March 2025</b>	<b>(0.411)</b>

### Other considerations

- 3.16 A recent survey of the Joint Board's office at 235 Dumbarton Road identified the presence of Reinforced Autoclaved Aerated Concrete (RAAC) planks in the building. A more detailed report on the findings is presented within a separate agenda item. Officers intend to explore alternative options for accommodation. At this stage, the draft estimates make no assumptions and do not reflect this recent development. Constituent authorities and the Board will be informed should there be a need to revisit the estimates.

### Capital Estimates

- 3.17 Based upon projections for the 2024/25 outturn (as noted within the budgetary control report for period 10, reported elsewhere on the agenda and detailed within Appendix 6), the Board is likely to carry forward resources of £0.049m which are fully earmarked to continue to fund existing projects.
- 3.18 Appendix 6 also details the new indicative capital bids for 2025/26 to 2027/28 with an explanation of those bids provided in Appendix 7. Should these bids be approved, it is proposed that the cost of these are met from constituent contributions (based upon current GAE allocations) as follows:

Resources required	Share %	Draft 2025/26 £	Indicative 2026/27 £	Indicative 2027/28 £
East Dunbartonshire Council	27.78%	3,561	2,639	6,110
West Dunbartonshire Council	28.20%	3,616	2,679	6,204
Argyll and Bute Council	44.02%	5,645	4,182	9,685
<b>TOTAL CAPITAL CONTRIBUTION</b>		<b>12,822</b>	<b>9,500</b>	<b>22,000</b>

## 4. Risk Analysis

- 4.1 There are a number of assumptions within the draft budget and Long Term Finance Strategy. This may lead to financial variances if the assumptions prove to be materially incorrect. Officers will continue to monitor these variables on an ongoing basis and update the Board and the Financial Strategy as appropriate.

## 5. Conclusions and Recommendations

5.1 The Joint Board is requested to:

- (a) Approve the updated Long Term Financial Strategy as detailed at Appendix 1.
- (b) Approve the draft 2025/26 revenue estimates as detailed at Appendix 3.
- (c) Note the indicative revenue estimates for 2026/27 and 2027/28.
- (d) Approve the 2025/26 revenue requisition is based on each council's GAE figures with the apportionment as identified at paragraph 3.11;
- (e) Approve that the Assessor & ERO in conjunction with the Treasurer will write to East and West Dunbartonshire Council to request a reconsideration of their budget decisions not to increase their Valuation Joint Board requisition.
- (f) Approve the 2025/26 Barclay Review funding based on the Scottish Governments allocation as identified at 3.13 above.
- (g) Approve the proposed 2025/26 capital spend (as detailed in Appendices 6 and 7) of £12,822 to be progressed and funded as detailed at 3.18 above.
- (h) Note the indicative capital bids for 2026/27 and 2027/28 (as detailed in Appendix 6 and Appendix 7).
- (i) Note the likely capital re-profiling of spend and earmarked resources to be carried forward from 2024/25 into 2025/26 to fund the completion of the existing capital projects.
- (j) Note the indicative capital programmes for 2026/27 to 2027/28 and indicative constituent contributions, based upon current GAE allocations. Requests for final approval will be requested year on year.

.....  
**Laurence Slavin**  
**Treasurer**  
**Date: 28 March 2025**

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- Appendix 1 Draft Financial Strategy;
- Appendix 2 Letter from Assessor & ERO;
- Appendix 3 Probable Outturn 2024/25;  
Draft Revenue Estimate 2025/2026;  
Indicative Estimates for 2026/27 and 2027/28.
- Appendix 4 Main movement between 2024/25 revised estimate and 2025/26 draft estimate.
- Appendix 5 Details of 2025/26 Constituent Contribution.
- Appendix 6 Draft Capital Estimates 2025/26 and Indicative Estimates for 2026/27 and 2027/28.
- Appendix 7 Details of the new 2025/26 – 2027/28 capital bids.





*Dunbartonshire and Argyll & Bute  
Valuation Joint Board*

# **LONG TERM FINANCIAL STRATEGY**

**28 March 2025**

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**Dunbartonshires and Argyll and Bute  
Valuation Joint Board  
Long Term Finance Strategy**

**1 Introduction**

- 1.1 The purpose of the Financial Strategy is to allow the Valuation Joint Board (“the Board”) to consider and plan for longer term financial issues by providing early sight of financial and other pressures. The Financial Strategy demonstrates the Board is clear the outcomes it plans to achieve link directly to the financial plans for the future and that any financial challenges identified which threaten the achievement of these outcomes are managed and prioritised in an orderly manner.
- 1.2 Carrying out only statutory services, for which no charge is levied to users, the Board has no ability to raise extra income and is therefore reliant on constituent contributions to ensure the statutory obligations carried out on behalf of each unitary authority are met.
- 1.3 In recent years, the Scottish Government has provided a single year settlement for councils. This clearly makes it difficult to predict constituent contributions going forward. In 2025/26, councils saw a real terms increase in their funding allocation from the Scottish Government. Since 2012/13 the core constituent funding to the Board has either reduced or been ‘flat cash’.
- 1.4 The Board’s revenue budget has been greater than the level of core constituent funding for a number of years. To date, the funding gap has been met from specific grant funding from Scottish and UK Governments for particular new burdens and by the use of the Board’s reserves.
- 1.5 Based on current estimates, the Board’s reserves will be fully depleted in 2025/26. An increase in constituent contributions will be required to achieve a balanced budget and ensure the Board can comply with its prudential target policy.
- 1.6 It is anticipated the Board will face ongoing financial challenges into the future. It is therefore likely difficult choices will continue to be required – this Strategy provides a practical framework within which choices will be identified, debated and approved.
- 1.7 To provide the Board with clear and consistent direction, the following objectives have been identified for the Financial Strategy – it will ensure that:
- the Board has a comprehensive, coherent balanced budget
  - resources are allocated and deployed to facilitate delivery of services
  - key strategic decisions on the allocation and deployment of resources are made within the appropriate financial context, with due regard to risk
  - the Board is able to take full account of the impact of decisions on the overall financial resources of the Board in the short, medium and long term
  - the Board has flexibility to address new policy requirements, or significant changes to existing policies, within overall available financial resources
  - there is an ongoing focus on securing efficiencies across the organisation.

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- 1.8 The primary financial challenges facing the Board over the period of this Financial Strategy will be delivering a coherent, balanced revenue budget year on year. To deliver this, the Board will need to continuously review existing and revised service delivery arrangements to determine if they are effective, efficient and sustainable, consider alternative methods of service delivery where appropriate and proactively identify opportunities to secure efficiencies or reduce service provision.
- 1.9 The information generated through this process will result in options that require hard choices – one of the main challenges for the Board over the next few years will be that, once chosen, these options will often require a lead-in period prior to implementation.
- 1.10 If the Financial Strategy is to be successful, and achieve the objectives outlined, it must be a dynamic, living document reviewed on a regular basis.
- 1.11 The Financial Strategy undertakes some sensitivity analysis to provide a picture of a best case, worst case and mid-range scenarios in terms of financial projections. This allows the Board to see the risk associated with the range of variables within the financial issues/pressures identified.
- 1.12 The Financial Strategy projects budgets for ten years into the future and identifies risks and issues longer term. It is clear that the further away from the current date that projections go the less certain the projections become, however they will allow Board to consider longer term views and options.

**Cllr Vaughan Moody  
Convenor of the Board**

**Russell Hewton  
Assessor & ERO**

**Dunbartonshires and Argyll and Bute  
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Long Term Finance Strategy**

**2. What is the point of a Financial Strategy?**

- 2.1 The purpose of a Financial Strategy is to provide clear direction, supported by a practical framework and explicitly defined parameters, on how the Board will structure and manage its financial resources in the medium to long term to ensure they are deployed effectively to comply with both the statutory duties of the Board, and those of the Assessor & ERO.
- 2.2 The Board has taken into account guidance produced by the Institute of Public Finance (IPF) for local government organisations in Scotland on developing a Financial Strategy as well as best practice from local authorities. The Board follows the accounting practices for local authorities.
- 2.3 The ambition of the Board is to produce a Financial Strategy that brings together the corporate objectives of the Board along with all the relevant financial information in a clear and accessible document over the longer term.
- 2.4 The value of such a Strategy is that it should enable the Board to understand the wider policy and financial environment within which it operates, identify and respond flexibly to opportunities and threats, manage and mitigate risks and ensure that financial resources are contributing to the statutory duties of the Assessor & ERO.
- 2.5 The Strategy will also provide information to a range of stakeholders:

**Table 1 – Stakeholder Information**

<b>Stakeholder</b>	<b>Purpose of finance strategy</b>
Board and Elected Members	To decide how available financial resources will be used and prioritised
Chief Officers, managers and employees	To reinforce and support their roles in financial management arrangements
Partners, including constituent councils	To share the Board’s vision and help understand legislative demands on the Board

- 2.6 The Strategy identifies issues that will impact longer term so the Board can plan ahead; and includes known expenditure forecasts, and projected funding,
- 2.7 Some of the information in the Financial Strategy is based on assumptions and these will change over time. Therefore the Strategy will be updated annually so the Board can respond proactively to any such changes. This is particularly the case the longer into the future the projections are taken.
- 2.8 The Board has an agreed workforce plan, which informs this strategy.
- 2.9 The majority of the cost of running the Board is employee costs (circa 75%). The agreed Workforce Plan recognises that our qualified staff are working at, or over capacity at present, and that the current requirement for staffing resource looks to remain constant in future years.

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Long Term Finance Strategy**

2.10 In the last twenty years, the number of employees of the Board has dropped from 69.5 FTE to 51 FTE. Against this backdrop there has been many changes to legislation in recent years, increasing the burden on Assessors and Electoral Registration Officers. This has been widely reported to the Board which has recognised the significant resource pressures on the organisation.

**3. Financial Summary**

***Revenue Budget***

3.1 The 2024/25 budget process was progressed through the Board in the normal manner and the Board was able to set a balanced budget through the use of reserves.

3.2 Based on an assumption of static contribution levels from constituent authorities, indicative budget gaps for 2025/26 (£0.623m) and 2026/27 (£1.133m cumulative) were reported to Members during the 2024/25 budget setting process. These indicative budgets have been reviewed and rolled forward to 2027/28.

3.3 A sensitivity analysis has been undertaken on the main areas of financial pressure in 2025/26, 2026/27 and 2027/28 (Years 1, 2 and 3 respectively) using key assumptions based on a best case, worst case and mid-range case scenarios. The assumptions are set out in table 2.

**Table 2 – Assumptions: sensitivity analysis**

	<b>Mid Range Projection</b>	<b>Best Case</b>	<b>Worst Case</b>
Pay award	3% Years 1, 2 & 3	3% Year 1 2% Years 2 & 3	5% Year 1 3% Years 2 & 3
Constituent Contribution	A&B Council Increase only Years 1-3	All 3 councils fully fund the budget gap Years 1-3 (including the rebuild of Prudential Reserves in Year 2 £0.100m)	No increase
Barclay Funding (Years 2 & 3 only)	No funding	Grant awarded for Yr 2 & 3 at same level as 25/26	No funding

3.4 Market volatility and increasing inflation rates make it increasingly difficult to predict and factor into future estimates. The sensitivity analysis as described above, has been carried out using the best estimate at the time of

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preparation. Given the uncertainty, the monitoring of utility inflation and all other inflation will be kept under review during 2025/26.

- 3.5 These assumptions provide a range of anticipated outcomes in terms of future budget gaps as summarised in Table 3.

**Table 3 – Outcome of sensitivity analysis – Projected Budget Gaps**

	2025/26 £m	2026/27 £m	2027/28 £m	Cumulative £m
Mid-Range Projection	0.000	0.650	0.744	1.394
Best Case	0.000	(0.100)	0.000	(0.100)
Worst Case	0.193	1.106	1.249	2.448

Table 3 illustrates that, following the review of the financial position, and under the “mid-range” set of assumptions the gaps for 2025/26 to 2027/28 have changed due to assumptions such as pay award, constituent contributions and estimated Barclay funding. The “Best” case scenario depicts the rebuild of the prudential target and assumes the budget gap will be fully met from increased constituent requisitions.

The expectation is that the Board will plan on the “mid-range” projection outcome above, however Members may consider a prudent approach and consider the worst case.

**Capital Budgets**

- 3.6 Consideration has been given to the Board’s likely capital spend requirements from 2025/26 to 2027/28. The expectation is to request the contributing councils for a requisition annually and this projection should assist these councils with their ongoing capital planning.

**Table 4 – Anticipated capital spend**

	2025/26 £	2026/27 £	2027/28 £
Anticipated new project spend	12,822	9,500	22,000
<b>Anticipated contribution from councils</b>	<b>12,822</b>	<b>9,500</b>	<b>22,000</b>

- 3.7 Table 5 provides a summary of the Board’s projections for revenue and capital for 2025/26 to 2027/28. At this point, funding is unknown beyond 2025/26 and therefore assumptions have been made. Note these projections are based on the “mid-range” outcome from the sensitivity analysis identified at 3.3 above.
- 3.8 Initial discussions with constituent authorities at officer level have produced mixed response, with one council (Argyll & Bute) content to provide the required level of funding, another willing to provide if all three do (West Dunbartonshire), and the third (East Dunbartonshire) unwilling to provide additional funding at this stage. The estimates assume the approved increased contribution from Argyll & Bute Council for 2025/26 to 2027/28.

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However, it is the intention of the Assessor and ERO in conjunction with the Treasurer to further engage with each authority to revisit their levels of requisitions.

- 3.9 Following the use of the Board's remaining revenue reserves and taking into account the increased contribution from Argyll & Bute Council, table 5 below illustrates a balanced 2025/26 budget. However, without the financial support from the other two councils, the table also illustrates budget gaps in 2026/27 and 2027/28 demonstrating the need to have each authority involved in discussions surrounding the future financial challenges facing the Board.

**Table 5 - Three Year Summary - Revenue and Capital**

	2025/26 £m	2026/27 £m	2027/28 £m
<b>Revenue Budget</b>			
<b>Anticipated Spend</b>	3.360	3.663	3.803
<u>Funded by:</u>			
Constituent Contributions	(2.611)	(2.611)	(2.611)
Additional Argyll & Bute Funding	(0.147)	(0.402)	(0.448)
Constituent Contributions (Barclay Funding)	(0.191)	(0)	(0)
Use of Reserves	(0.411)	(0)	(0)
<b>Cumulative Funding Gap</b>	<b>0.000</b>	<b>0.650</b>	<b>0.744</b>
<b>Capital Budget</b>			
<b>Anticipated Spend</b>	<b>0.061</b>	<b>0.010</b>	<b>0.022</b>
<u>Funded by:</u>			
Capital Contributions from Councils	0.013	0.010	0.022
Unapplied Capital Reserves held	0.037	0.000	0.000
Scottish Government	0.011	0.000	0.000
<b>Cumulative Funding Gap</b>	<b>0.000</b>	<b>0.000</b>	<b>0.000</b>

**4. National Context**

The Financial Settlement / Government Grant

- 4.1 The Scottish Government has provided settlement figures for 2025/26 to councils at this stage. It is difficult to forecast contributions to the Board beyond 2025/26.
- 4.2 The Board's budget has come under increasing pressure in recent years and contains an ongoing gap between net expenditure and constituent

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Council contributions, as can be seen in Table 5 above and Annexe 2. This has arisen during a sustained period of tightening of Local Government funding, affecting constituent Council contributions to the Board. During the same time, the Assessor & ERO has been subject to an increased number of statutory duties and both internal and external cost pressures.

- 4.3 Since 2012/13, the core constituent funding to the Board has either reduced or been 'flat cash' having settled upon a figure of £2,611,171 for the past 7 years. On only two occasions in the last twenty years (2005/06 and 2011/12) has the constituent authority funding to the Board been less than it is at present. In the same twenty-year period, the UK Retail Price Index has risen by 102.99%.
- 4.4 Further to this, since single status was implemented in 2006, the salary of a basic grade clerical assistant has risen from £12,366 to £22,921, an increase of over 85%. The Board have seen no increase in contributions to fund these nationally agreed pay awards which heavily impact on the revenue budget.
- 4.5 The Scottish Government has allocated Scotland-wide funding for 2025/26 to meet the estimated costs to be incurred by Assessors in implementing the recommendations of the Barclay Review of NDR. However, the allocation is significantly less than the estimated costs likely to be incurred. No commitment has been made for any additional funding from the Scottish Government beyond 2025/26. This anticipated reduction in funding will have a significant impact on the widening of the budget gap going forward as shown within Annexe 2.
- 4.6 Increases to Employers National Insurance Contributions effective from 1 April 2025 has resulted in an additional cost being factored into the estimates with no assumption around the equivalent in funding. This creates a budget pressure of £24,000.
- 4.7 The Board has received grant funding for the additional costs arising from the UK Elections Act in recent years, direct from the UK Government. In a change of approach for 2025/26, the UK Government (via MHCLG) have distributed the additional funding in England through Revenue Support Grants to Local Authorities. The consequence of this is that the money to fund these additional burdens on Electoral Registration Offices in Scotland is now transferred through Barnett Consequentials. At present, it does not look as though the funding is being passed on to the Board, and therefore no income has been included within the estimates.

## **5. Local Context**

- 5.1 The environment within which the Board operates has changed significantly in recent years and is likely to alter further over the period of this strategy due to changes in legislation, policy and other national developments (a recent example of this being the Barclay Review and the Non-Domestic Rating

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(Scotland) Act 2020 arising from that review) and the sweeping changes in Electoral Legislation in the form of the Elections Act 2022.

**The Planning Context**

5.2 The Board's Service Plan for 2024-27 sets out the clear vision:

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

5.3 To achieve this vision the Board will work with its key partners and the Financial Strategy underpins the delivery of the vision, priorities and objectives identified in the Service Plan.

5.4 Work continues on a project to review all the Board's contracts, with a view to realising any possible savings from re-negotiation, or re-tendering where necessary.

**6. Financial Management**

***Corporate Governance***

6.1 The Board positively promotes the principles of sound corporate governance within all aspects of its activities.

6.2 Corporate governance is about the structures and processes for decision-making, accountability, controls and behaviour throughout the Board. It is based around key principles of openness, equality, integrity and accountability.

6.3 The fundamental principles of corporate governance are reflected in the various dimensions of Board business, including:

- ensuring compliance with statutory duties on a sustainable basis
- establishing effective management structures and processes which include clearly defined roles and responsibilities for officers
- developing and maintaining effective risk management systems that form part of the Board's strategic decision making process
- ensuring high standards of propriety and probity in the stewardship of the Board's funds and the management of the Board's affairs
- a commitment to openness in the Board's affairs and the provision of full, accurate and clear information to all stakeholders.

6.4 The Board's Financial Regulations, and any amendments to them, are approved by Board and are an essential component of the corporate governance of the Board.

6.5 The Treasurer has been designated as "the proper officer" and is responsible for advising the Board on all financial matters including the determination of



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Accounting Policies. This role is part of the responsibility of the Chief Officer – Resources from West Dunbartonshire Council.

- 6.6 The Financial Regulations are designed to facilitate the smooth running of the Board, protect its interests and the interests of members and officers, and ensure the proper administration of the Board's financial affairs.

**Roles and Responsibilities**

- 6.7 It is important to set out clearly the roles and responsibilities of the key parties involved in the Financial Strategy and the management of overall financial resources of the Board.

**Board Members**

- 6.8 Board Members, through the full Board are responsible for considering, monitoring and approving budgets and the overall Financial Strategy for the Board. Approved budgets must be financially balanced and demonstrate value for money and consider sustainability.
- 6.9 The Board scrutinises performance and management of resources, with internal and external audit information being reported. The Board's year end position and relevant audit comments are reported and monitored at the Board.
- 6.10 Throughout the year the Board receives reports which allow progress against approved budgets to be scrutinised. Members' personal development opportunities are provided through an ongoing annual programme of seminars (provided to individual Members through their relevant Council) which will include updates on financial aspects.

**The Board Management Team**

- 6.11 The Management Team (made up of Assessor & ERO, Depute Assessor & ERO, three Divisional Assessors and Principal Admin Officer) is responsible, individually and collectively, for ensuring that best value and value for money is achieved across the Board, in service delivery, internal processes and systems of control, procurement of goods/services and the use of assets.
- 6.12 The Management Team is responsible for the management of budgets to deliver the services in line with the statutory requirements of the Assessor & ERO and remain accountable in exercising overall financial control.

**The Treasurer**

- 6.13 The Treasurer has a statutory role to ensure the correct arrangements are in place for the proper administration of the financial affairs of the Board. The Treasurer has the authority to comment on any financial decision and advises the Management Team, the Assessor and Board members on all financial matters.

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***Internal Audit of West Dunbartonshire Council***

- 6.14 Internal Audit provides assurance to the Board and the Assessor that the internal processes of the Board are being managed appropriately in line with the statutory requirements and outcomes are being delivered in the most efficient and effective manner.

***External Audit***

- 6.15 The role of External Audit is to provide assurance to the Auditor General and the Accounts Commission that the Board has spent public money properly to deliver outcomes in an efficient and effective manner. This is considered with a financial context, as well as performance and governance.
- 6.16 They provide assurance to Board members, the Management Team and general public that the Board's performance is reported in accordance with the extant financial standards and presents a fair account of the Board's activities.

***Managing the Budget***

- 6.17 The Board has an effective method of developing both the revenue budget and capital programme that aims to align resources with the Assessor & ERO's statutory duties.

***Revenue Budget***

- 6.18 The current process for considering the development of the revenue budget is undertaken by the Management Team. The process is undertaken with due consideration of, and agreement on, current policy and financial parameters for the budget, expenditure pressures and/or efficiencies.

***Capital Programme***

- 6.19 The Board is committed to developing its strategic financial planning. With this in mind, the Strategy brings forward a projection on Capital needed over the forthcoming years.

***Freedoms and Flexibilities***

- 6.20 Virements between budgets are allowed, subject to the limitations and approval requirements identified in the Financial Regulations.

***Requisitioning***

- 6.21 The funding requirement for the Electoral Registration Officer is currently requisitioned in accordance with S54 of the Representation of the People Act 1983, and for the Assessor in accordance with Sch 2 para 8(1) of the Valuation Joint Boards (Scotland) Order 1995, with s.216 of the Local Government (Scotland) Act 1947 providing the mechanism.

**7. Financial Outlook**

- 7.1 Key financial issues are known or anticipated events and activities which will have to be addressed within the Board's overall financial resources in the

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short-term (within three years), medium-term (within five to ten years) or long-term (over ten years). Annexe 1 provides an analysis of issues.

- 7.2 Events and activities include efficiencies, planned savings, changes to service priorities and delivery, and known potential pressures - the financial impact of an event or activity may be one-off, recurring or time-limited.
- 7.3 The Joint Board will be asked to agree the level of requisition of constituent funding of £2.611m in 2025/26 and an additional amount of £0.147m from Argyll & Bute Council. Funding has also been made available through Councils for Barclay Review costs of £0.191m giving a total of £2.949m.
- 7.4 This Financial Strategy provides detailed revenue forecasts covering the next three financial years, 2025/26 to 2027/28. The forecasts for the first year being more accurate as expected levels of demand and cost for Board services are more likely to be accurate in 2025/26 than in future years. The level of funding for 2026/27 onwards is not yet known. The strategy projects that ongoing core funding will remain constant in the 'mid-range projection' scenario, with the exception of the Barclay funding as mentioned at 4.5 and an increase in requisition from Argyll & Bute Council 2025/26 to 2027/28. Annex 2 also provides a summary of the financial projections for the next 10 years.

***Employee Pay Awards***

- 7.5 Future employee pay awards for 2025/26 onwards have not been agreed, however, for the purpose of the Finance Strategy pay award expectations has been assumed at 3% in 2025/26 onwards in the 'mid-range projection' scenario. It is noted that, to date, no additional mid-year requisition has been made to constituent authorities to cover the additional cost of employee pay awards that they have agreed through COSLA, and apply to Joint Board staff. The anticipated additional cost for 2025/26 is £67,000.

***Future Challenges***

- 7.6 The future will continue to present new challenges and demand additional duties which will exert cost pressures, including:
- The change from 5 yearly (previously 7 yearly in 2010 and 6 yearly in 2017) NDR Revaluations to 3 yearly cycles will significantly compress workloads and increase resource requirements with tasks such as information collection, analysis, writing of guidance/practice notes, and valuation of all non-domestic properties now requiring to be done every 3 years.
  - A requirement for a Draft Valuation Roll for the above to be created, along with a requirement to send a Draft Valuation Notice to interested parties, introduces an additional 30,000 items of mail requiring to be sent. This is in addition to the required final Valuation Notice being sent 4 months later. The combined cost of these two mailings is in the region of £50,000. This is now a three yearly event.

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- The NDR appeal system has been reviewed and introduced a two-stage proposal and appeal process from 1 April 2023, which introduced increased administrative procedures, and tight, prescriptive deadlines for many parts of the new process.
- Increased information provision, transparency and consultative requirements as detailed in the Barclay Review of NDR.
- A review of the valuation of plant & machinery is to be carried out by the Scottish Government and could result in significant changes to current approaches and valuation methods.
- The removal of the exemption from the valuation roll for certain properties within, and parts of, public parks has introduced more subjects to the Valuation Rolls and creates an ongoing task of maintain these.
- Additional annual checks required on the operation of self-catering units, requiring over 2,000 properties to be written to requesting information and for that information to be considered on return. This has proven to be an extremely resource intensive exercise.
- The Implementation of the Elections Act 2022 including the requirement to issue Voter Identification cards, extensions to overseas voting rights and more frequent renewals of absent vote.
- The first mass write out to Electors on the UK Parliamentary Register whose Absent Votes expire this year, will see a required mailing sent out to around 40,000 electors. For those who do not re-apply by the deadline, a further mailing of a cancellation notice will be required. The estimated cost of this new three yearly exercise is in the region of £50,000.
- Changes to the rateability of certain elements of plant and machinery related to renewable energy production from 1 April 2023.
- Unplanned electoral events such as an independence referendum.
- Planning for and delivering Electoral Registration services for the planned Scottish Parliamentary Election in May 2026. With such short timescales on the run up to a large scale election, the only way the statutory service can be delivered is with a reliance on existing staff to work overtime. This will have a budget pressure of around £25,000.
- Implementing changes to Electoral Legislation in Scotland ahead of the above election.
- Possibility of a review of Council Tax Legislation in Scotland which could lead to significant additional workloads.
- The ongoing uncertainty over future funding and the volatility with regards inflation.
- The accelerated consideration of the Board's accommodation requirements in Clydebank, following a report advising of the presence of RAAC in its current property. The Board's occupation of its property in Clydebank is

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relatively cheap, in that repairs and maintenance are minimal, and there is no rent payable due to owning the building.

- 2026/27 will see the employer's superannuation contribution rates increase from 6.5% to 17.5% increasing costs by approximately £0.240m.
- The SA Portal is a shared system among all Scottish Assessors. It was developed in the early 2000's, with heavy investment from Modernising Government funds. The Portal is jointly managed and funded by all Assessors in Scotland, and has seen greater provision of information to ratepayers in recent years following Barclay recommendations. The Board contributes towards the maintenance of the current system; which represents exceedingly good value at a cost of approximately £15,000 per year. The technology behind the Portal is now end of life, and a project has begun to deliver a refresh of the system, using current technologies. Indicative costs are in the region of £2.5m. Discussions are taking place with the Scottish Government in an attempt to secure funding, however the Board may require to fund a share of the upfront capital costs and then continue to support the ongoing revenue maintenance costs.

***Consequences of continued financial challenges***

- 7.7 With many activities being statutory requirements with mandatory timetables for completion, and with approximately 75% of the Board's expenditure being on staff costs, any savings of significance will require more reductions in staffing levels. With several rounds of Voluntary Retirement and Severance having been completed, any future reduction would be likely to be dependent on applying further redundancies.
- 7.8 The establishment list was revised and streamlined during the 2024/25 estimates process, with five posts being deleted in order to help fund the cost of the new Assessors system. Moreover, the service continues to be put under immense pressure, due to the large number of trainee staff in post, placing additional demands on the limited qualified members of the team. Reducing staff would mean that statutory duties would not be fulfilled.
- 7.9 Effects of applying efficiencies and staffing reductions on service provision could include:
- The one area of service provision which is not tightly determined by timetables is the entry of new properties onto the Council Tax List, or altering bands of those already on the List. If this area of function was treated as a lower priority than at present the result would be time delays before council taxpayers could be issued with bills, with inherent build-up of back-dated liabilities, reductions in the in-year collection of Council Tax monies by constituent Councils and reductions in performance in relation to one of the Assessor's key performance indicators. Past experience has shown that this would generate a large number of complaints, which are

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resource intensive to handle, both for the Board and for constituent authorities.

- Failure to meet demand in terms of public enquiries and electoral registration/absent voter applications, especially around the peak periods in the run-up to any electoral events. This could result in the loss of electors' votes or failure to provide registers to the Returning Officers at future electoral events.
- Delays in dealing with NDR and council tax proposals, potentially leaving stakeholders overpaying for longer. This could also result in failure to meet the statutory dates for disposal of proposals/appeals and/or an increase in referrals to the Upper Tier Tribunal, at additional cost.
- The loss of experience and or skills could lead to increased Rateable Value loss and reductions of Council Tax bands on appeal, resulting in loss of income or increased uncertainty of future income to the constituent Councils.
- Failure to meet statutory duties in respect of completion of the annual electoral canvass could lead to legal action being taken against the ERO or intervention action being taken by the Electoral Commission and/or government.
- Failure to issue Voter ID cards timeously will result in electors losing their right to vote at elections.

## **8. Reserves**

- 8.1 A key aspect of the consideration of the Board's revenue and capital budgets is the position of the relevant reserves.
- 8.2 The Board's Prudential Reserves Policy states that the "Prudential" Reserve be maintained at a level of 2% of net expenditure or £0.100m, which ever is higher.
- 8.3 Reserves can be held for two main purposes:
- A working balance to help cushion the impact of uneven cash flows - this forms part of general reserves.
  - A means of building up funds, often referred to as earmarked reserves, to meet unknown or predicted liabilities.
- 8.4 For each reserve held, there should be a clear protocol on:
- The reason for / purpose of the reserve.
  - How and when the reserve can be used.
  - Procedures for the reserve's management and control.
  - A process and timescale for review of the reserve.

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**9. Monitoring and Reporting Arrangements**

- 9.1 The Financial Strategy will be monitored by the Management Team and the Treasurer on a regular basis - there will also be capacity to review the Strategy as and when required, particularly when a new issue arises or the impact of major policy or initiative becomes clearer.
- 9.2 The Financial Strategy will be revised when there are changes to estimates, projections or policy which have a major financial impact.
- 9.3 The financial management principles and expectations have been communicated and are understood by all budget holders.
- 9.4 The Financial Strategy has been drawn up with the full involvement of the Assessor & ERO and, will be communicated to the Management Team and throughout the organisation.
- 9.5 During the years covered in the strategy, it is planned that the Board will receive budgetary control reports at each meeting analysing variances +/-5%.

**10. Risk Management**

- 10.1 The Board's strategic and operational risks registers (including risks relating to the Financial Strategy and delivery of the Financial Strategy) continue to be assessed, reviewed, and managed in line with the strategic priorities.

**11. Approach to Generating Future Budgets**

- 11.1 Currently revenue budgets are generated through the traditional process known as "Cost of Current Level of Service" with "incremental budgeting". So, in general, budgets follow the current cost of delivery of Board statutory duties allowing for known cost increases/reductions to be built-in and for unavoidable burdens / reductions to also be recognised as part of the cost of providing a service reflecting current Board duties. In general this process should, in theory, generate a budget which reflects Board priorities on the basis that services are set up to deliver those priorities. In essence, the base position is taken from the previous year's budget and this is adjusted for known movements.
- 11.2 Annex 2 summarises possible budget gaps over the next 10 years based upon current levels of service and a particular set of assumptions. The budget gaps identified will require to be funded through additional constituent authority contributions, potential additional Government grant and/or service efficiencies.

**Issues (Short / Medium / Long- term)**

These issues, which will need to be addressed in some way, were identified by senior management during consultation on the Financial Strategy and the impact can be one-off or recurring. Some shorter term issues (3-5 years) will continue into the medium term (5-10 years) and longer term (+10 years). This list is not exhaustive.

<b>Risk Area</b>	<b>Issues Identified</b>	<b>Action Taken</b>	<b>Responsible Officer</b>
VJB Property	Identification of RAAC in the Board's Clydebank office has accelerated the need to review accommodation requirements. Options are likely to require an increase to revenue budgets, or a capital project.	Options paper to be prepared for Board	Assessor & Treasurer
Scottish Assessors Portal	Current portal (jointly funded by all Assessors) is nearing end of life and requires to be replaced.	Funding opportunities being investigated nationally, however there may be a requirement for matched funding.	Assessor & Treasurer
Strategic Issues	Impact of Scottish Government Funding levels on constituent contributions and Barclay implementation. In particular, the direct 'Barclay' funding from Scottish Government will come to an end creating an cliff-edge issue relating to income.	Longer term financial strategy to help identify possible risks on budget gaps to take necessary action at an early stage	Assessor & Treasurer
Non-Domestic Rating	Scottish Government has amended the NDR Revaluation cycle from 5-yearly to 3-yearly with effect from 2023	Monitor Legislation as it develops. Consider resource implications, including staffing levels	Assessor & Treasurer
Electoral Registration Service	Changes to electoral processes arising from the UK Government's 'Elections Bill, including Voter ID cards, extended overseas voting rights and more frequent renewals of Absent Votes	Monitor Legislation as it develops. Consider resource implications, including staffing levels	ERO & Treasurer



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<b>Risk Area</b>	<b>Issues Identified</b>	<b>Action Taken</b>	<b>Responsible Officer</b>
Electoral Registration Service	Changes to electoral processes arising from the Scottish devolved powers in relation to electoral registration	Monitor Legislation as it develops. Consider resource implications, including staffing levels	ERO & Treasurer
Council Tax Service	Changes to Council Tax Legislation as a result of an expected review of Council Tax in Scotland	Monitor Legislation as it develops. Consider resource implications, including staffing levels	Assessor & Treasurer

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**Longer Term Financial Projections**

The 3 year indicative budget has been projected forward (in the mid range projection scenario) to identify projected gaps between income and expenditure, if no other changes in the Board's services take place:

	<b>NET EXPENDITURE</b>	<b>COUNCIL CONTRIBUTION</b>	<b>BARCLAY FUNDING</b>	<b>ADDITIONAL ARGYLL &amp; BUTE CONTRIBUTION</b>	<b>USE OF RESERVES</b>	<b>INDICATIVE BUDGET GAP</b>
	<b>£000</b>	<b>£000</b>	<b>£000</b>	<b>£000</b>	<b>£000</b>	<b>£000</b>
<b>2025/26 (DRAFT)</b>	3,360	(2,611)	(191)	(147)	(411)	(0)
<b>2026/27</b>	3,663	(2,611)	0	(402)	0	650
<b>2027/28</b>	3,803	(2,611)	0	(448)	0	743
<b>2028/29</b>	3,924	(2,611)	0	0	0	1,313
<b>2029/30</b>	4,052	(2,611)	0	0	0	1,441
<b>2030/31</b>	4,185	(2,611)	0	0	0	1,574
<b>2031/32</b>	4,324	(2,611)	0	0	0	1,712
<b>2032/33</b>	4,469	(2,611)	0	0	0	1,857
<b>2033/34</b>	4,620	(2,611)	0	0	0	2,009
<b>2034/35</b>	4,779	(2,611)	0	0	0	2,168

Peter Hessett  
Chief Executive Officer  
West Dunbartonshire Council  
16 Church Street  
Dumbarton  
G82 1QL

30 January 2025

Dear Peter

**DABVJB Constituent Contributions – 2025/26**

I would like to provide an update to you on the financial challenges facing the Board and the estimated 2025/26 – 2027/28 revenue budget gaps, along with a request to increase the level of contribution that your authority makes to the Board.

Since 2012/13, the core constituent funding to the Board has either reduced or been 'flat cash' having settled upon a figure of £2,611,171 for the past 7 years. Carrying out only statutory services, for which no charge is levied to users, the Board has no ability to raise extra income, and is therefore reliant on constituent contributions to ensure the statutory obligations carried out on behalf of each unitary authority are met.

With constituent contributions having been frozen for so long, the Board has been heavily reliant on reserves, and direct grant funding from Scottish and UK Governments over previous years in order to meet its ongoing revenue requirements which include continuous cost pressures coming from increased pay awards and high inflation.

The table below shows the depletion in reserves, indicating that the revenue reserves will be fully utilised by 2025/26. This is consistent with the trend reported within the long-term finance strategies as presented to Board:

Year	Movement in reserves £	Revenue Reserve £
20/21		700,111
21/22	202,314	902,425
22/23	(71,643)	830,782
23/24	(197,723)	633,059
24/25 (est)	(253,116)	379,942
25/26	(379,942)	0

## Cost Pressures

The Board faces ongoing financial challenges, specifically noted as follows:

### 2025/26 Pressures

- Nationally agreed payawards have been funded by reserves for many years, with no additional funding provided by Scottish Government or constituent authorities.
- Increase to Employers National Insurance Contributions effective from 1 April 2025.
- Non-domestic Rates Revaluations (occurring more regularly following Barclay reforms) will be required during 2025/26; requiring the issue of Draft Valuation Notices (another Barclay Reform) in addition to final Valuation Notices.
- An additional Electoral Registration write out as required by the UK Elections Act. In a change to funding models, the Board will no longer receive Grant funding for the additional costs arising from the UK Elections Act. Instead, the UK Government (via MHCLG) have distributed the additional funding in England through Revenue Support Grants to Local Authorities. The consequence of this is that the money to fund these additional burdens on Electoral Registration Offices in Scotland is now transferred through Barnett Consequentials. At present, it does not look as though the funding is being passed on to the Board, and therefore no income has been included within the estimates.
- The continuing new (since 2022/23) requirement for Assessors to establish on an annual basis whether each Self Catering property on the Valuation Roll satisfies the new legislative requirements to remain on the Valuation Roll, transferring those that do not, to the Council Tax List. The Board has a high proportion of these properties, with around 2500 properties requiring to be corresponded with, and provided information being scrutinised, a decision being made, and the Valuation Roll/Council Tax Lists being updated in response. No extra funding has ever been provided for this new annual burden, and it is therefore being resourced with existing staff.

### 2026/27 Specific Pressures

- 2026/27 will see the Employers superannuation contribution rates increase from 6.5% to 17.5%.
- The Board will deliver Electoral Registration functions for the Scottish Parliamentary Election. With such short timescales on the run up to a large scale election, the only way the statutory service can be delivered is with a reliance on existing staff to work overtime.

### Replacement Scottish Assessors (SA) Portal System

- The SA Portal is a shared system among all Scottish Assessors. The Portal is jointly managed and funded by all Assessors in Scotland and has seen greater provision of information to ratepayers in recent years following Barclay recommendations. The Board contributes towards the maintenance of the current system; which represents exceedingly good value at a cost of approximately £15,000 per year. The technology behind the Portal is now end of life, and a project has begun to deliver a refresh of the system, using current technologies. Indicative costs are in the region of £2.5m. Discussions are taking place with the Scottish Government in an attempt to secure funding, however the Board may require to fund a share of the upfront capital costs and then continue to support the ongoing revenue maintenance costs.

## The Budget Gaps

Taking the above cost pressures into account, the initial work carried out on the estimates for the next 3 years indicates the following budget gaps:

	2025/26	2026/27	2027/28
Net Expenditure	£3,414,952	£3,714,635	£3,820,425
Constituent Contribution	(£2,611,171)	(£2,611,171)	(£2,611,171)
Assumed Barclay Funding (TBC)	(£190,886)	(£190,886)	(£190,886)
Use of Reserves	(£379,942)	£0	£0
<b>Budget Gap</b>	<b>£232,953</b>	<b>£912,578</b>	<b>£1,018,368</b>

## Measures to Balance the Budget

The statutory functions provided by the DABVJB provides a challenge in terms of identifying saving options to help address the future budget gaps. Employee costs represent 75% of the net expenditure budget. The establishment list was revised and streamlined during the 2024/25 estimates process, with 5 posts being deleted in order to help fund the cost of the new Assessors system. Moreover, the service continues to be put under immense pressure, due to the large number of trainee staff in post, placing additional demands on the limited qualified members of the team. Reducing staff would mean that statutory duties would not be fulfilled

Essential operating costs such as postage and printing, computer licences and central support costs make up the remaining 25% of the net expenditure budget. Efficiencies have already been sought where possible through contract re-negotiations for machine rentals and computer software and increased efforts to channel shift where possible in terms of reducing printing & postages

## Other Considerations

The condition of the DABVJB office buildings continue to deteriorate, with the Clydebank office being particularly bad. The outcome of a RAAC survey is awaited to establish if the building is affected. Once the outcome of this survey is known, consideration will be given to the future of the property, which may be as much a liability as it is an asset. The Board's occupation of the property is relatively cheap, with no rent or service charges being payable, and repairs and maintenance expenditure being low, as only the most urgent of repairs are being carried out.

## Request for an increase in Constituent Contributions

With the Chancellor of the Exchequer announcing significant increases in revenue and the anticipated additional Barnett Consequentials coming to the Scottish Government, and the funding model from both UK and Scottish Governments being toward funding via constituent authorities (rather than direct grants to the Board), it is now time to revisit the unsustainable approach of previous years to maintain contributions at a standstill level. The request for an increase in contributions aims to 1. rebuild the Prudential Reserve and 2. bridge the funding gaps as follows:

### 1. The Prudential Reserve

The Board's Prudential Reserves Policy states that the core "Prudential" Reserve be maintained at a level of 2% of net expenditure or £0.100m, whichever is higher.

## 2. Bridging the funding Gap

The impact on each authority, in order to rebuild the prudential reserve next financial year and to fully fund the budget gaps going forward is shown below:

	<b>Increased contribution to core funding</b>		
	<b>2025/26</b>	<b>2026/27</b>	<b>2027/28</b>
<i>Additional Contributions:</i>			
East Dunbartonshire	92,476	160,989	29,383
West Dunbartonshire	93,899	163,466	29,835
Argyll & Bute	146,578	255,171	46,572
<b>Total increase in “core” funding</b>	<b>332,953</b>	<b>579,626</b>	<b>105,790</b>

The estimates assume that the Scottish Government continues to provide Barclay funding to Local Authorities and that each authority continues to pass this through to the DABVJB. These contributions are in addition to the “core” funding increases highlighted above. However, should this funding cease, the shortfall would also need to be met from council contributions.

The revised anticipated revenue contributions are as follows:

	<b>Council Revenue Contributions</b>			
	<b>Standstill 2025/26</b>	<b>Requested 2025/26</b>	<b>Estimate 2026/27</b>	<b>Estimate 2027/28</b>
East Dunbartonshire	725,243	817,719	978,708	1,008,091
West Dunbartonshire	736,400	830,300	993,765	1,023,600
Argyll & Bute	1,149,528	1,296,105	1,551,277	1,597,849
<b>Total contribution</b>	<b>2,611,171</b>	<b>2,944,124</b>	<b>3,523,750</b>	<b>3,629,540</b>

The Board has been driving efficiencies for around twenty years now, and has reached the point of being at minimum resource requirement to deliver solely its statutory responsibilities.

I have charted the Board’s progress on its journey of delivering efficiencies. The table below shows the Board’s agreed budget in 2005/06, compared with the estimates for 2025/26. I have also index linked the 2005/06 Budget with RPI to show where the coming years budget would be if funding had been kept simply in line with inflation.

By my calculations, this demonstrates that the Board has delivered efficiency savings of over £1.8m annually, a reduction of 35% over a period of 20 years. The majority of the savings have been realised through a reduction in workforce numbers of 27%.

	<b>2005/06 Budget Estimate</b>	<b>As % of Total</b>	<b>2005/06 Estimates indexed to 2025/26</b>	<b>2025/06 Estimated Budget</b>	<b>As % of Total</b>	<b>% increase of Budget 2005/06 to 2025/26</b>
Employee Costs	£2,063,550	78.74%	£4,147,735	£2,552,459	74.54%	24%
Property Costs	£119,800	4.57%	£240,798	£128,367	3.75%	7%
Supplies and Services	£19,750	0.75%	£39,697	£175,471	5.12%	788%
Payments to other bodies	£7,000	0.27%	£14,070	£10,856	0.32%	55%
Admin Costs	£370,450	14.13%	£744,604	£556,822	16.26%	50%
Other Expenditure	£40,250	1.54%	£80,902	£227	0.01%	-99%
Gross Expenditure	£2,620,800	100.00%	£5,267,808	£3,424,202	100.00%	31%

The Joint Board have a further new obligation arising from the Barclay Reforms, and that is a report required under s.24 of the Non-Domestic Rates (Scotland) Act 2020 on the resourcing of assessors. The Board requires to report to the Scottish Government by 31 May this year. A paper on the report will require to be approved by the Board in March. I would ask that if you would like to input to this paper, that you engage with myself and the Treasurer by the end of February.

I would seek your support in preparing for the above requested assistance to the Board, and would be pleased to reach an agreed position ahead of the Joint Board meeting on the 28<sup>th</sup> March, where the Board will agree its budget for the next financial year.

If I can be of any further assistance, please do let me know.

Best wishes,



**Russell Hewton**  
**Assessor & Electoral Registration Officer**





DUNBARTONSHIRE AND ARGYLL & BUTE VALUATION JOINT BOARD  
DRAFT REVENUE ESTIMATES

2023/24 OUTTURN	DESCRIPTION	REVISED 2024/25 ESTIMATE	2024/25 PROBABLE OUTTURN	2024/25 VARIANCE	DRAFT 2025/26 ESTIMATE	YR on YR MOVEMENT	DRAFT 2026/27 ESTIMATE	DRAFT 2027/28 ESTIMATE
£		£	£	£	£	£	£	£
1,757,711	APT&C - SALARIES	2,110,218	1,974,463	(135,755)	2,016,037	(94,181)	2,152,443	2,275,664
17,997	APT&C - OVERTIME	21,000	23,376	2,376	46,000	25,000	46,000	6,000
81,210	APT&C - TEMP	42,350	42,350	0	43,620	1,270	44,929	46,277
347,770	APT&C - SUPERANN	137,064	63,983	(73,080)	67,940	(69,123)	322,221	340,667
177,969	APT&C - N.I.	207,787	203,501	(4,286)	236,441	28,654	252,438	266,890
8,388	TRAINING COSTS	15,350	15,350	0	15,350	0	15,350	15,350
41,122	TRAVEL & SUBSISTENCE	38,000	38,000	0	38,000	0	38,000	38,000
1,494	OTHER EMPLOYEE COSTS	2,000	2,000	0	1,332	(668)	1,372	1,413
10,401	PENSION INCREASES	11,441	9,228	(2,213)	9,505	(1,936)	9,505	9,505
50,568	ILL HEALTH RET'MENT PREMIUMS	52,062	61,488	9,425	63,102	11,040	54,457	57,574
<b>2,494,629</b>	<b>EMPLOYEE COSTS</b>	<b>2,637,271</b>	<b>2,433,739</b>	<b>(203,533)</b>	<b>2,537,326</b>	<b>(99,945)</b>	<b>2,936,715</b>	<b>3,057,340</b>
36,319	RATES	36,632	36,342	(290)	38,523	1,890	39,293	40,079
499	FURNITURE & FITTINGS	6,274	6,274	0	2,000	(4,274)	2,000	2,000
17,721	ELECTRICITY	22,515	23,585	1,071	20,256	(2,259)	21,269	22,332
15,992	GAS	22,121	24,593	2,472	18,992	(3,129)	19,942	20,939
26,915	CONTRACT CLEANING	29,607	27,049	(2,557)	28,131	(1,475)	29,256	30,427
1,996	OFFICE ACCOMMODATION	1,996	1,996	0	1,996	0	1,996	1,996
7,963	REPAIRS & MAINTENANCE	13,000	34,000	21,000	13,000	0	13,000	13,000
664	REFUSE COLLECTION	1,435	1,435	0	1,352	(84)	1,406	1,462
4,899	OTHER PROPERTY COSTS	4,188	6,750	2,561	4,356	168	4,530	4,711
<b>112,970</b>	<b>PROPERTY COSTS</b>	<b>137,768</b>	<b>162,025</b>	<b>24,257</b>	<b>128,606</b>	<b>(9,162)</b>	<b>132,692</b>	<b>136,946</b>
332	CLOTHING UNIFORMS ETC	200	662	462	514	314	514	514
25,555	COMPUTER EQUIPMENT	7,346	7,346	0	3,090	(4,256)	3,090	3,090
373	OFFICE EQUIPMENT	2,100	10,722	8,622	500	(1,600)	500	500
12,345	COMPUTER LICENCES	163,165	102,029	(61,136)	110,000	(53,165)	110,000	110,000
5,180	MACHINE RENTAL / LEASE	5,296	4,824	(472)	5,451	155	5,451	5,451
25,277	OTHER S & S	61,704	46,014	(15,690)	2,750	(58,954)	3,025	3,328
<b>69,062</b>	<b>SUPPLIES &amp; SERVICES</b>	<b>239,811</b>	<b>171,597</b>	<b>(68,214)</b>	<b>122,305</b>	<b>(117,505)</b>	<b>122,580</b>	<b>122,883</b>
8,972	AUDIT FEES & OUTLAYS	9,779	9,779	0	10,856	1,077	11,942	13,136
<b>8,972</b>	<b>PAYMENTS TO OTHER BODIES</b>	<b>9,779</b>	<b>9,779</b>	<b>0</b>	<b>10,856</b>	<b>1,077</b>	<b>11,942</b>	<b>13,136</b>

DUNBARTONSHIRE AND ARGYLL & BUTE VALUATION JOINT BOARD  
DRAFT REVENUE ESTIMATES

2023/24 OUTTURN £	DESCRIPTION	REVISED 2024/25 ESTIMATE £	2024/25 PROBABLE OUTTURN £	2024/25 VARIANCE £	DRAFT 2025/26 ESTIMATE £	YR on YR MOVEMENT £	DRAFT 2026/27 ESTIMATE £	DRAFT 2027/28 ESTIMATE £
121,873	PRINTING & POSTAGES	172,923	178,993	6,070	285,254	112,331	174,812	180,056
4,621	STATIONERY	1,545	2,458	913	4,621	3,076	4,621	4,621
29,004	TELEPHONES	26,776	22,591	(4,184)	27,051	276	27,863	28,699
9,658	TELEPHONES/INTERNET REG.	9,948	9,997	50	10,246	298	10,554	10,870
5,609	BOOKS & PUBLICATIONS	5,411	6,105	695	5,987	577	5,987	5,987
0	LAND VAL. APPEAL COURT	10,000	6,500	(3,500)	10,000	0	10,000	10,000
40,419	ELECTORAL SYSTEM SUPPORT	48,432	48,432	0	49,885	1,453	51,381	52,923
1,461	ELECTORAL PARTICIPATION	4,117	4,117	0	4,000	(117)	4,000	4,000
122,982	CENTRAL ADMIN COSTS	133,793	137,353	3,560	141,474	7,681	145,718	150,089
12,857	INSURANCE	15,357	15,325	(33)	16,551	1,193	17,875	19,305
14,783	OTHER ADMIN COSTS	17,247	15,080	(2,167)	15,000	(2,247)	15,000	15,000
0	CIVIL PENALTIES			0				
<b>363,265</b>	<b>ADMIN COSTS</b>	<b>445,548</b>	<b>446,951</b>	<b>1,403</b>	<b>570,069</b>	<b>124,521</b>	<b>467,810</b>	<b>481,550</b>
6,008	COURSES & CONFERENCES	6,000	6,000	0	6,000	0	6,000	6,000
3,200	MISCELLANEOUS	3,200	6,205	3,005	3,200	0	3,200	3,200
<b>9,208</b>	<b>OTHER EXPENDITURE</b>	<b>9,200</b>	<b>12,205</b>	<b>3,005</b>	<b>9,200</b>	<b>0</b>	<b>9,200</b>	<b>9,200</b>
<b>3,046,853</b>	<b>GROSS EXPENDITURE</b>	<b>3,479,378</b>	<b>3,236,296</b>	<b>(243,082)</b>	<b>3,378,363</b>	<b>(101,015)</b>	<b>3,680,939</b>	<b>3,821,055</b>
(2,250)	RENTAL INCOME	(2,250)	(2,663)	(413)	(2,250)	0	(2,250)	(2,250)
(11,253)	TEMPORARY INTEREST	(119)	(8,973)	(8,855)	(8,973)	(8,855)	(8,973)	(8,973)
(7,245)	SALES FEES & CHARGES	(9,000)	(11,819)	(2,819)	(7,000)	2,000	(7,000)	(7,000)
<b>(20,748)</b>	<b>GROSS INCOME</b>	<b>(11,369)</b>	<b>(23,455)</b>	<b>(12,086)</b>	<b>(18,223)</b>	<b>(6,855)</b>	<b>(18,223)</b>	<b>(18,223)</b>
<b>3,037,358</b>	<b>NET EXPENDITURE</b>	<b>3,468,009</b>	<b>3,212,841</b>	<b>(255,168)</b>	<b>3,360,139</b>	<b>(107,870)</b>	<b>3,662,716</b>	<b>3,802,832</b>

DUNBARTONSHIRE AND ARGYLL & BUTE VALUATION JOINT BOARD  
DRAFT REVENUE ESTIMATES

2023/24 OUTTURN £	DESCRIPTION	REVISED 2024/25 ESTIMATE £	2024/25 PROBABLE OUTTURN £	2024/25 VARIANCE £	DRAFT 2025/26 ESTIMATE £	YR on YR MOVEMENT £	DRAFT 2026/27 ESTIMATE £	DRAFT 2027/28 ESTIMATE £
(2,611,171)	CORE CONSTITUENT CONTRIBUTION	(2,611,171)	(2,611,171)	0	(2,611,171)	0	(2,611,171)	(2,611,171)
(181,000)	CONSTITUENT CONTRIBUTION - BARCLAY	(186,430)	(186,430)	0	(190,886)	(4,456)	0	0
0	ADDITIONAL ARGYLL & BUTE CONTRIBUTION	0	0	0	(146,578)	(146,578)	(401,749)	(448,321)
(22,258)	SPECIFIC GOVERNMENT GRANT	0	0	0	0	0	0	0
(26,145)	SPE C/FWD	0	0	0	0	0	0	0
0	DLUHC GRANT NEW FUNDING 24/25	(193,686)	(193,686)	0	0	193,686	0	0
(6,970)	DLUHC GRANT C/FWD PRIOR YEARS	0	0	0	0	0	0	0
(37,133)	BARCLAY C/FWD PRIOR YEARS	0	0	0	0	0	0	0
(152,681)	TRANSFER TO/FROM RESERVES	(476,722)	(221,554)	255,168	(411,505)	65,217	0	0
<b>0</b>	<b>BUDGET GAP/ (SURPLUS)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(0)</b>	<b>(0)</b>	<b>649,796</b>	<b>743,340</b>

RESERVES BROUGHT FORWARD	(633,059)	(411,505)
TRANSFER TO/FROM RESERVES IN YEAR	221,554	411,505
RESERVES CARRIED FORWARD	(411,505)	0
PRUDENTIAL TARGET	(100,000)	(100,000)
UNALLOCATED BALANCE (ABOVE)/BELOW PRUDENTIAL TARGET	(311,505)	100,000



**DUNBARTONSHIRE AND ARGYLL & BUTE VALUATION JOINT BOARD**  
**EXPLANATION OF MAIN 2025/26 REVENUE BUDGET MOVEMENTS > £5,000**

	£	£
2024/25 Revised Net Expenditure		3,468,009
2025/26 Draft Net Expenditure		3,360,139
<b>Reduction in Net Expenditure</b>		<b><u>(107,870)</u></b>
The main reasons for the movement are explained as follows:		
<b><u>EMPLOYEE COSTS</u></b>		
Payaward	66,880	Impact of assumed payaward
Increase in National Insurance	24,192	Increase in Employers National Insurance Contributions effective from 1 April 2025.
Increase in overtime	25,000	Around 15.000 Non-Domestic Rates Revaluations will be required during 2025/26. Due to lack of qualified staff members, there is a reliance on those that are qualified to work overtime in order to meet deadlines.
Increase Ill Health retirement premium	11,040	Budget increased in line with actuals.
Net reduction in employee costs	(110,662)	The 25/26 budget has been reduced to reflect the fact that trainees are occupying qualified posts. Estimates have been updated to reflect progression through studies in future years. This is partly offset by a small increase in increments
Removal of temporary posts funded by DLUHC	<u>(115,060)</u>	Removal of clerical posts fully funded from DLUHC grant income in 2024/25 only.
<b>REDUCTION IN EMPLOYEE COSTS</b>		<b>(98,610)</b>
<b><u>SUPPLIES &amp; SERVICES</u></b>		
Increase in Computer Licenses	(53,165)	Rightsizing of budget per updated license requirements
Reduction in supplies & services	<u>(58,954)</u>	24/25 one off costs, fully funded from DLUHC grant income.
<b>REDUCTION IN SUPPLIES &amp; SERVICES</b>		<b>(112,119)</b>
<b><u>ADMIN COSTS</u></b>		
Increase in printing & postages	112,331	Non-domestic rate revaluations will be required during 2025/26 adding an additional 60,000 items of mail increasing costs by approximately £0.050m. Furthermore, an additional electoral write out as required by the UK Elections Act will place a further burden on the budget of £0.050m.
Increase in Central Admin Costs	7,681	Increase to reflect actual cost of service received from West Dunbartonshire Council in relation to ICT, Finance, Legal & HR Support Costs.
<b>INCREASE IN ADMIN COSTS</b>		<b>120,012</b>
<b><u>INCOME</u></b>		
Increase in interest earned	<u>(8,855)</u>	Increase in the assumed interest earned based on current interest rates
<b>INCREASE IN INCOME</b>		<b>(8,855)</b>
<b>REDUCTION IN NET EXPENDITURE</b>		<b><u>(99,573)</u></b>



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

**ALLOCATION OF CONSTITUENT CONTRIBUTIONS**

	<b>2023/24 GAE Allocation %</b>	<b>2025/26 GAE Allocation %</b>
<b>ELECTORAL REGISTRATION</b>		
EAST DUNBARTONSHIRE COUNCIL	33.62	33.48
WEST DUNBARTONSHIRE COUNCIL	32.16	32.04
ARGYLL & BUTE COUNCIL	34.22	34.47
	<u><b>100.00</b></u>	<u><b>100.00</b></u>
<b>VALUATION &amp; COLLECTION OF LOCAL TAX</b>		
EAST DUNBARTONSHIRE COUNCIL	33.62	33.48
WEST DUNBARTONSHIRE COUNCIL	32.16	32.04
ARGYLL & BUTE COUNCIL	34.22	34.47
	<u><b>100.00</b></u>	<u><b>100.00</b></u>
<b>VALUATION &amp; COLLECTION OF NDR</b>		
EAST DUNBARTONSHIRE COUNCIL	15.94	16.49
WEST DUNBARTONSHIRE COUNCIL	20.06	20.61
ARGYLL & BUTE COUNCIL	64.00	62.90
	<u><b>100.00</b></u>	<u><b>100.00</b></u>

<b><u>ALLOCATION</u></b>		
EAST DUNBARTONSHIRE COUNCIL	27.62	27.77
WEST DUNBARTONSHIRE COUNCIL	28.05	28.20
ARGYLL & BUTE COUNCIL	44.33	44.02
<b>TOTAL</b>	<u><b>100.00</b></u>	<u><b>100.00</b></u>

	<b>2024/25 Contribution (based on 23/24 GAE allocation above) £</b>	<b>2025/26 Contribution GAE allocation above £</b>
<b><u>CONSTITUENT CONTRIBUTION</u></b>		
EAST DUNBARTONSHIRE COUNCIL	721,117	725,243
WEST DUNBARTONSHIRE COUNCIL	732,397	736,400
ARGYLL & BUTE COUNCIL	1,157,657	1,149,528
<b>TOTAL</b>	<u><b>2,611,171</b></u>	<u><b>2,611,171</b></u>





**DUNBARTONSHIRE & ARGYLL & BUTE VALUATION JOINT BOARD**  
**DRAFT CAPITAL ESTIMATES**

DESCRIPTION	2025/26			2026/27	2027/28
	PROJECTS RE- PROFILED FROM 2024/25	NEW BIDS	INDICATIVE ESTIMATE	NEW BIDS	NEW BIDS
	£	£	£	£	£
<b>PRIOR YEAR PROJECTS</b>					
NDR REFORM COSTS (21/22)	11,351	0	11,351	0	0
UNIX SERVER RENEWAL (21/22)	12,891	0	12,891	0	0
FIREWALLS AND ROUTERS (22/23)	0	0	0	0	0
NEW MONITORS (23/24)	457				
<b>24/25 PROJECTS</b>					
LAPTOP REFRESH	1,313	0	1,313	0	0
SERVER REPLACEMENT	13,110	0	13,110	0	0
SWAN 2 - LINE RENEWAL	9,552	0	9,552	0	0
<b>25/26 PROJECTS</b>					
LAPTOP REFRESH	0	6,622	6,622	0	0
HIGH VOLUME SCANNER REPLACEMENT	0	6,200	6,200	0	0
<b>26/27 PROJECTS</b>					
IT PERIPHERALS REFRESH	0	0	0	2,500	0
LAPTOP REFRESH	0	0	0	7,000	0
<b>27/28 PROJECTS</b>					
IT PERIPHERALS REFRESH	0	0	0	0	2,500
LAPTOP REFRESH	0	0	0	0	7,500
CANVASSER TABLET REFRESH	0	0	0	0	12,000
<b>28/29 PROJECTS</b>					
IT PERIPHERALS REFRESH	0	0	0	0	0
LAPTOP REFRESH	0	0	0	0	0
<b>GROSS EXPENDITURE</b>	<b>48,675</b>	<b>12,822</b>	<b>61,039</b>	<b>9,500</b>	<b>22,000</b>
UNAPPLIED CAPITAL RECEIPTS CARRIED FORWARD	(37,324)	0	(37,324)	0	0
CFCR	0	0	0	0	0
SCOTTISH GOVERNMENT GRANT	(11,351)	0	(11,351)	0	0
CONSTITUENT CONTRIBUTION	0	(12,822)	(12,822)	(9,500)	(22,000)
<b>GROSS INCOME</b>	<b>(48,675)</b>	<b>(12,822)</b>	<b>(61,497)</b>	<b>(9,500)</b>	<b>(22,000)</b>
<b>NET EXPENDITURE</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>



## DUNBARTONSHIRE & ARGYLL & BUTE VALUATION JOINT BOARD

### DETAILS OF NEW 2025/26-2027/28 CAPITAL BIDS

	Estimated Cost £
<b><u>2025/26 Forecast</u></b>	
<u>Laptop Refresh</u> Replacement of 11 Laptops (5 year rolling replacement).	6,622
<u>High Volume Scanner Replacement</u> Scheduled replacement of high volume scanners used for scanning of incoming mail, and for digitisation of existing files. 2 scanners (1 per office). Approximate estimated cost of £3,100 each.	6,200
<b>TOTAL 2025/26</b>	<b><u><u>12,822</u></u></b>
<b><u>2026/27 Forecast</u></b>	
<u>Laptop Refresh</u> 11 Laptops to be replaced (5 year rolling replacement).	7,000
<u>IT Peripherals Refresh</u> Rolling renewal of monitors, keyboards etc	2,500
<b>TOTAL 2026/27</b>	<b><u><u>9,500</u></u></b>
<b><u>2027/28 Forecast</u></b>	
<u>Laptop Refresh</u> 11 Laptops to be replaced (5 year rolling replacement).	7,500
<u>IT Peripherals Refresh</u> Rolling renewal of monitors, keyboards etc.	2,500
<u>IT Peripherals Refresh</u> Rolling renewal of monitors, keyboards etc.	12,000
<b>TOTAL 2027/28</b>	<b><u><u>22,000</u></u></b>



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

Report by the Assessor &amp; Electoral Registration Officer

28 March 2025

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**Subject: Report to the Scottish Parliament****1.0 Purpose**

1.1 The purpose of the report is:

- to advise members of a new requirement to report to the Scottish Parliament, and
- to seek approval of the draft report.

**2.0 The requirement to report**

2.1 The Non-Domestic Rates (Scotland) Act 2020 (“The Act”) implemented many of the recommendations of the Barclay Review of Non-Domestic Rates in Scotland.

**3.0 Content of the report**

3.1 Section 24 of the Act, requires Valuation Joint Boards, in each reporting year, to prepare a report for the Scottish Parliament on:

- The number of assessors and depute assessors appointed by the board or authority holding office on 1st April in that year.
- Whether that number is sufficient for the proper exercise of the functions of those assessors and depute assessors in relation to non-domestic rates
- Whether the board or authority has sufficient resources for the proper exercise of its functions in relation to non-domestic rates
- Such other matters relating to non-domestic rates as the board or authority considers appropriate

3.2 The report has been drafted by the Assessor, in consultation with the Treasurer.

3.3 The draft report is included as Appendix 1 to this paper.

**4.0 Timing of the report**

The report must be submitted to parliament by the 31 May in the reporting year. The first reporting year is 2025 and reports are to be three yearly thereafter. This report will therefore need to be submitted to the Scottish Parliament by 31 May 2025.

## **5.0 Recommendations**

5.1 Members are asked to:

- (a) Note the new requirement on the Board to report to the Scottish Parliament by 31 May 2025, and every three years thereafter.
- (b) Approve the draft report as shown in Appendix 1.

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Appendix 1: Draft Report to the Scottish Parliament on the number of assessors and availability of resources.



*Dunbartonshire and Argyll & Bute  
Valuation Joint Board*

# Report to the Scottish Parliament on the number of assessors and availability of resources

Reporting Year 2025

Section 24 of the Non-Domestic Rates (Scotland) Act 2020, requires valuation joint boards established by an order under section 27(7) of the Local Government etc. (Scotland) Act 1994, in each reporting year, to prepare a report for the Scottish Parliament on:

1. The number of assessors and depute assessors appointed by the board or authority holding office on 1<sup>st</sup> April in that year.
2. Whether that number is sufficient for the proper exercise of the functions of those assessors and depute assessors in relation to non-domestic rates
3. Whether the board or authority has sufficient resources for the proper exercise of its functions in relation to non-domestic rates
4. Such other matters relating to non-domestic rates as the board or authority considers appropriate

The report must be submitted to parliament by the 31<sup>st</sup> May in the reporting year. The first reporting year is 2025 and reports are to be three yearly thereafter.

This report is submitted by the valuation authority, Dunbartonshire and Argyll & Bute Valuation Joint Board, for the valuation area of Dunbartonshire and Argyll & Bute.

1.0 The number of assessors and depute assessors appointed by the board or authority holding office on 1<sup>st</sup> April in that year.

At 1 April 2025, the Board employed one assessor and four statutory depute assessors, each appointed under section 27(2) of the Local Government etc. (Scotland) Act 1994.

2.0 Whether that number is sufficient for the proper exercise of the functions of those assessors and depute assessors in relation to non-domestic rates

The number of assessors and depute assessors appointed by the Board is sufficient to carry out the statutory duties of the Board in relation to non-domestic rates.

The Board has experienced challenges in recruiting and retaining qualified/experienced staff to deal with the surveying and valuation elements required to maintain the valuation roll for non-domestic rates. This has been widely documented in the Board's Workforce Plan. The variance in salary levels/grades across Scotland for qualified chartered surveyors does not help with staff retention.



### 3.0 Whether the board or authority has sufficient resources for the proper exercise of its functions in relation to non-domestic rates

The Board has in place a Workforce Plan, and a Long-Term Financial Strategy, which both aim to ensure that the necessary resources are in place to deliver on its statutory functions.

Despite best efforts, difficulties are being experienced recruiting qualified professional chartered surveyors, which has resulted in an increased number of trainees occupying these posts. Of the ten posts, that the organisation requires, which should be occupied by chartered surveyors, nine of those are currently occupied by trainees.

Trainees require a great deal of resource from a largely depleted pool of chartered surveyors, to ensure that they receive sufficient knowledge, guidance and oversight to be able to carry out the statutory functions of maintaining valuation rolls.

Due to the larger number of trainees, the resource at present is insufficient to enable proper exercise of the Board's functions. This may improve with time, as trainees reach a level of knowledge and competence which enables them to apply for chartered status. Unfortunately retaining qualified / experienced staff is fraught with difficulties.

Although the resource is noted as insufficient, the Board is relying on the goodwill of a few qualified chartered surveyors, who are performing well above capacity, to ensure that the Board's statutory functions are met. This is not a sustainable long-term solution.

The necessary expense of the Board is defrayed by its three constituent authorities<sup>1</sup>. This is carried out annually by way of a requisition to each authority<sup>2</sup>.

At their 2025/26 budget setting meeting, Argyll & Bute Council agreed to provide the required level of requisition necessary for the Board to produce a balanced budget. West Dunbartonshire Council agreed to the requested funding, contingent on all three authorities doing so.

East Dunbartonshire Council were unable to agree to the level of requisition sought, and therefore the required funding from them and West Dunbartonshire Council is not being made available to the Board.

The Board has, for a number of years, been relying on its reserves, and grant funding from Scottish and UK Governments to plug budget shortfalls. Levels of requisition from constituent authorities has been stagnant, with no

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<sup>1</sup> Valuation Joint Boards (Scotland) Order 1995, para 8(1)

<sup>2</sup> Local Government (Scotland) Act 1947, s.216

additional funding provided to fund inflation or pay awards. The financial estimates for 2025/26 see the Board's reserves being exhausted.

Funding estimates, to implement the Barclay Review recommendations<sup>3</sup> accepted by Scottish Government<sup>4</sup>, for financial years 2019-20 up to 2024-25 were submitted to the Scottish Government by assessors. This funding allocation is usually specifically referred to in Local Government Finance circulars to Chief Executives and Directors of Finance of Local Authorities and the Chief Executive of the Convention of Scottish Local Authorities (COSLA).

The estimate provided to the Scottish Government in 2019 for implementing the additional burdens brought about by the Barclay Review, was an additional £300,000 of funding required by the Board for the 2024/25 financial year. The actual amount passed from the Scottish Government to local authorities funding the Board was £181,000. The original estimates were exclusive of pay awards and inflation. The funding allocated has repeatedly fallen well short of the assessed funding requirement. This shortfall is contributing to the constituent authorities' financial position. This shortfall will almost certainly worsen each year through compound interest.

It is recognised by the Settlement and Distribution Group that the resource requirements for assessors, due to the legislative changes resulting from the Barclay Review, are recurring in nature. It should therefore be assumed that the constituent authorities and therefore the Board should be allocated £300,000 plus inflation each year to cover the additional burdens arising from the Barclay Review.

Financial certainty is required for the Board's constituent authorities and the Board beyond 2025-26. The Board has amended staffing levels and other resource requirements to meet legislative change resulting from the Barclay Review. Certainty of the level of Scottish Government funding to constituent authorities is necessary to ensure that proper long term financial planning can take place.

There is a risk to the continued successful delivery of "Barclay" without the necessary funding of constituent authorities. The current funding from the Scottish Government specific to Barclay reforms is welcome, however it only represents a small proportion of the Board's overall budget.

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<sup>3</sup> <https://www.gov.scot/publications/report-barclay-review-non-domestic-rates/>

<sup>4</sup> <https://www.gov.scot/binaries/content/documents/govscot/publications/advice-and-guidance/2017/12/barclay-review-of-non-domestic-tax-rates-implementation-plan/documents/barclay-review-non-domestic-rates-implementation-plan-pdf/barclay-review-non-domestic-rates-implementation-plan-pdf/govscot%3Adocument/Barclay%2Breview%2Bof%2Bnon-domestic%2Brates%2B-%2Bimplementation%2Bplan.pdf>

#### 4.0 Such other matters relating to non-domestic rates as the board or authority considers appropriate

The Scottish Assessors' Portal ([www.saa.gov.uk](http://www.saa.gov.uk)) has been in existence since 2004, having been developed using funds from the Modernising Government initiative. It provides a single point where citizens can access information on Council Tax Bands and Rateable Values for the whole of Scotland. It is also relied upon by Scottish Government statisticians. In the 20 years since the Portal's inception, the site has been developed and improved by assessors to include online forms, valuations, rented property lists, proposal lodging abilities and many others. Extensive work is also required to ensure resilience and data security, and the regular updating of the site's platform and code. After 20 years the Portal platform is nearing the end of its useful life. The Portal is clearly an asset that is of great benefit to Scotland. The costs of this replacement project will be significant and cannot be met from the Board's current budgets.

It is noted that it is only recently that the Local Taxation Chamber has begun listing appeal hearings for cases arising out of the 2023 Revaluation. It is important that the Taxation Chamber is adequately resourced to allow revaluation appeals to be scheduled and heard within a suitable time after receipt, and where possible well before the next revaluation comes into force on 1 April 2026.

The additional workload involved in the annual audit of self-catering units on valuation rolls, which was introduced from financial year 2022-23, has proven to be more significant than anticipated. The Board has a very high number of such properties in its area, and the resource required has been extensive. The time taken to complete the audit has meant, so far, that a new year's audit is beginning where the previous year has still to be completed. This is far from good working practice.

The duty to report to Parliament falls every three years, however requisitions to constituent authorities are carried out on an annual basis. This report on the sufficiency of resource is therefore only relevant for the current financial year.



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

Report by Assessor &amp; Electoral Registration Officer

28 March 2025

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**Subject: Workforce Planning****1.0 Purpose**

- 1.1 To advise Members of progress in relation to Workforce Planning within the Joint Board.
- 1.2 To seek Members' approval of the 2025 update to the Workforce Plan.

**2.0 Background**

- 2.1 Workforce planning is part of the Joint Board's overall approach to Best Value and Good Governance. It provides a proactive mechanism to ensure delivery of strategic objectives by identifying and implementing strategies to ensure the provision of:
  - The right number of employees;
  - With the right skill sets;
  - In the right location;
  - At the right time; and,
  - At the right cost.
- 2.2 At its meeting in March 2020, the Joint Board approved its first formal Workforce Plan. It is good practice to revise the Workforce Plan annually.

**3.0 Progress**

- 3.1 Actions continue to be effected from the Workforce Plan, including planned recruitments and provision of formal training.
- 3.2 Additionally, recruitment to fill a number of vacancies arising from in-year retirements and resignations were completed at various times throughout the year.
- 3.4 The Joint Board's Management Team has reviewed the external and internal factors affecting the Board's resource requirements and have drafted a 2025 update to the Workforce Plan which is attached (Appendix 1) for Members' consideration

**4.0 Next Steps**

- 4.1 If approved by the Joint Board, the 2025 Update to the Plan will be communicated to all employees and the actions contained within the Plan will be effected.

- 4.2 The Plan will be reviewed regularly by the Joint Board's Management Team to ensure the appropriate level of progress is being made and that the required outcomes are being met. Actions will be adjusted if they are not having the desired impact or if circumstances change.
- 4.3 Reports on progress will be provided to the Joint Board twice a year (at a minimum).

#### **4.0 Recommendations**

- 5.1 Members are asked to:-
- (a) Note the progress in relation to implementing the Workforce Plan,
  - (b) Approve the latest 2025 Update to the Workforce Plan,
  - (c) Note that progress will be monitored and evaluated and further actions will be taken as circumstances require.

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#### **Appendices:**

Appendix 1: Workforce Planning – March 2025



*Dunbartonshire and Argyll & Bute  
Valuation Joint Board*

## Workforce Plan 2025

<b>Version</b>	<b>Author</b>	<b>Changes</b>	<b>MT Approved</b>	<b>Board Approved</b>
0.1	R Hewton	Draft for MT Comment		
0.2	R Hewton	MT Comments incorporated	13/03/2025	

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## 1.0 Introduction

The Valuation Joint Board approved its first formal Workforce Plan in March 2020, reflecting the critical point at which the Board was in terms of balancing new and planned statutory duties with the ongoing requirement to close an existing 'core' budget gap.

Workforce planning is a proactive approach which seeks to enable delivery of strategic objectives by identifying and implementing strategies to ensure the provision of:

- The right number of employees;
- With the right skill sets;
- In the right location;
- At the right time; and,
- At the right cost.

Effective workforce planning is informed by:

- Consideration of the Joint Board's current and future objectives;
- Statutory obligations of the Assessor, Electoral Registration Officer, and of the Joint Board;
- The needs of its service users;
- The amount of funding available; and,
- The wider policy and legislative environment in which the organisation operates.

Workforce Planning is considered in parallel with Service and Financial Planning. A significant amount of the Board's revenue budget is devoted to workforce costs. This plan is therefore important in informing the Board's Long Term Financial Strategy.

This annual review will:-

- (a) Provide an update on changes and events which have impacted the plan in the last year,
- (b) Advise on the progress of actions contained in the plan,
- (c) Advise of issues and changes affecting future plans
- (d) Propose the actions required to meet the Joint Board's ongoing workforce requirements.

For the Methodology adopted to Workforce Planning and for the Assessor & ERO's principal service requirements, see the 2020 Workforce Plan and the current Service Plan.

An internal audit review carried out in 2023 identified that "*Where target delivery dates for action plans are not specific it is more challenging to measure overall progress on the Workforce Plan actions. In addition, where completed actions from prior year are included, it may not be clear on the new actions identified for the current plan which require approval.*

*Also, where interim reporting is not in place the Board will not have the ability to monitor and review action plan progress to ensure any issues arising with progress are highlighted and discussed.*

The Board will review the Workflow Plan on an annual basis and will receive an update on progress in implementing the plan during the year.

## 2.0 Workforce Planning – Context

From a period of high employee turnover during the Covid years, the Board is now seeing a more stable position of employee turnover.

In 2024 there were eight employees resigned their post. Figures for 2023 are shown in addition for comparison purposes, along with the reasons for the resignation:

<b>Reason for Resignation</b>	<b>2023</b>	<b>2024</b>
Retirement	2	3
Internal Progression	2	2
External Progression	1	3
External Side Move	2	0
Relocation	1	0

The Board's Agile Working policy has allowed the Board to attract workers from further afield than may have been practical before.

The continued shortage of chartered rating surveyors continues to impact the organisation, with 9 out of 10 valuer posts currently occupied by a trainee. This has a huge training and development overhead on the organisation. Additionally, many trainees are still attending courses of study, with time away from the office needed to attend university courses. The shortage of qualified valuers to guide and mentor trainees continues to hamper development.

The annual audit of self-catering properties which was introduced by way of legislation in 2023 following the Barclay Review, introduced another significant new annual burden on the Assessor. This has required a much larger than anticipate staffing resource to complete, and will do so each year going forward.

Also arising from the Barclay Review was a two-stage proposal and appeal process for non-domestic properties. Work continues on this new proposals workload, which by law must be complete by September 2025. Appeals following from these proposals are now being listed for hearing by the Local Taxation Chamber (LTC). Much of the work involved in preparing cases for LTC requires to be completed by qualified valuers.

The Elections Act 2022 brought about a number of changes in relation to reserved polls. Funding was provided by the UK Government for the years 2023/24, and 2024/25. In a change to funding approach for these new, ongoing burdens, funding is now passed to the

Scottish Government via Barnett consequentials. This money has not been provided to the Board for 2025/26.

Temporary staff employed to carry out the additional works arising from the new UK legislation will come to the end of their contracts on 31 March 2025. There is no funding available to retain these posts.

### 3.0 Workforce Plan – Progress

A number of the actions contained in the 2024 update to the Workforce Plan, including planned recruitments and provision of formal training, were completed.

Various rounds of recruitment took place during 2024 to fill vacancies arising from resignations and retirements. This included recruitment processes for the posts of:

2 x Trainee Valuer  
Divisional Assessor  
Trainee Technician  
2 x Clerical Assistants  
4 x temporary Clerical Assistants  
Administration Assistant  
Depute Assessor & ERO

Recruitment and induction has impacts on the workloads of recruiting and line managers.

In addition to the above, temporary electoral registration canvassers are employed for a period during the autumn canvass.

### 4.0 Updates to the Workforce Plan

Many of the issues which drove the requirements of the last update to the Workforce Plan and their impacts on the Joint Board, remain valid, including:-

- (a) The move to 3-yearly NDR Revaluations with one year between valuation date and the Revaluation with effect from 2023. Draft values are to be prepared for 30 November in the year before each Revaluation year. A project plan is in place for the 2026 Revaluation, with work streams having started.
- (b) The commencement of a new 2-stage, proposal and appeals system in relation to NDR, and the transfer of functions of local Valuation Appeal Committees to the Scottish Courts and Tribunal Service. A significant amount of work has been carried out in transferring existing appeals and documentation to the new LTC. Additionally, a rewrite of systems and processes has been undertaken to comply with the new legislation in force from 01/04/2023.
- (c) The introduction of new criteria for defining properties as self-catering accommodation with effect from April 2022 which requires the reviews of over 2,000 valuation roll entries annually. This involves writing out to each property on an

annual basis requesting evidence of lettings, and subsequently reviewing that evidence, and altering the Valuation Roll/Valuation List as necessary where a property no longer meets the criteria. Further changes to this legislation came in to force on 01/04/2024. The resource required for this new annual burden have been far greater than envisaged.

- (d) The continuing constraints on local government funding, exacerbated by a reduction in Barclay related funding. There has been no further commitment beyond March 2026 from the Scottish Government to fund these ongoing new burdens.

It is to be noted that much of the recruitment planned to implement NDR Reform has already taken place, although posts in general have been filled with trainees instead of qualified persons. This creates an overhead on our qualified staff and managers who are involved in the training and development of our trainees.

Work to implement a replacement Assessors case management and valuation system are ongoing. In order to fund this, a restructure of the valuation teams took place in 2023. This involved creating three equal sized teams (from two previously) and an additional Divisional Assessor post was created. In order to fund the new system and the additional Divisional Assessor, five other (vacant) posts were permanently deleted from the establishment. It is expected that a new system will create efficiencies, allowing services to be delivered by the much reduced workforce. The Board approved this approach in June 2023.

The Elections Act 2022 delivered further changes effecting the Electoral Registration service.

- (a) The requirement to provide Voter Identification (ID) to vote at reserved elections. This will require the production and distribution of Voter Authority Certificates by the ERO where electors do not hold relevant approved documents.
- (b) Absent Voters on the UK Parliamentary Register will be required to reapply for an absent vote every three years, and will apply online for their absent vote.
- (c) 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.

The UK Government recognised the additional administrative burdens that these changes have brought. Additional funding for the years 2022/23, 2023/24 and 2024/25 was received. In a change to funding model, the UK Government are now funding Local Authorities in England directly for these new burdens. This results in monies that would be due to flow to EROs in Scotland being transferred to the Scottish Government as Barnett Consequentials. This money has not been passed on to the Board for 2025/26.

Vacancies in the organisation continue to be filled when posts become vacant. It is noted that there are challenges with recruiting and retaining qualified chartered surveyors. By law, the Assessor and Depute Assessors must be chartered surveyors. Work is to be carried out on a benchmarking exercise, both with other employers of assessors, and also of local authority roles for similar professional/chartered staff, to gauge whether the remuneration package offered by the Board for these roles is competitive.

A report to the Scottish Parliament on the resourcing of the Assessor notes that the organisation is relying on the goodwill of a few chartered surveyors, who are performing well above capacity, to ensure that the Board's statutory functions are met. This is not a sustainable position.

## 5.0 Future Workforce Requirements

Future requirements are very dependent on any changes to legislation across the three service areas.

### 5.1 Non Domestic Rating

No further changes are expected at present. The current requirements for staffing look to remain constant in future years.

Qualified staff are working at (or even over) capacity at present. This is not sustainable in the long run, however at present we have been unable to attract sufficient numbers of qualified staff required to deliver services. This will improve over time as trainees become qualified, providing the Board is able to be competitive in the market.

### 5.2 Council Tax Valuation

Discussions are continuing at a national level on reforms to the Council Tax. It is unclear at present what those will look like, with consultations and engagement events planned by the Scottish Government during 2025. It is more than 30 years since the last domestic revaluation was carried out. If this was to be legislated for by the Scottish Government, around 9 new posts, at varying levels, would be required to deliver the Revaluation of over 143,000 properties. This will also require surveys to be undertaken of properties which have been altered.

### 5.3 Electoral Registration

The UK Elections Act initial changes are now bedded into day-to-day processes, and efficiencies have been driven in the organisation to resource these now that additional UK Government funding to deliver the new burdens has ceased.

Of note for 2025, is a further new requirement of the UK Elections Act, which involves corresponding (by post) to almost 40,000 absent voters, inviting them to re-apply for their absent vote arrangement for the UK Parliamentary Register. This process requires to be completed by January 2026. No funding has been provided to enable this process to be undertaken.

The Scottish Government have consulted on planned changes to Electoral legislation in Scotland. As any new burdens arising from the planned bill become clear, this plan will be further updated.

The Assessor will need to stay alert to the demands of ongoing change and react accordingly. Where vacancies arise, consideration will be given to the most suitable use of the resources, funding and structure we have available.

## Workforce Plan - Progress

External Drivers	Agreed Actions	Responsibility	Target Date	Progress
<u>Budget pressure</u>	Utilise the opportunities offered by natural churn.	Assessor & ERO	Review 01/04/2026	An underspend was delivered in 2023/24 and is projected for 2024/25. Despite this, the Board's reserves look set to be depleted during 2025/26. The Long-Term Financial Strategy notes the funding gap and the need for increased council requisitions.
	Consider retention (rather than loss) of technical posts through Barclay Funding.	Assessor & ERO / Treasurer	Review as part of budget setting 01/01/2026	Unplanned churn has dropped significantly from previous years, limiting the ability for savings to be made during recruitment processes. Pressures on the existing workforce are such that delays to recruitment processes negatively impact team morale and performance.
	Consider any efficiencies delivered by the new Assessors Core System, and whether further posts can be deleted (noting 5 posts have already been deleted to fund the new system).	Assessor & ERO	Review as part of budget setting 01/01/2026	Heavy reliance on overtime to deliver the 2023 Revaluation and UK Parliamentary General Election highlights that we are running close to the line, and that cutting staffing numbers would have a negative impact on service delivery. Appetite for overtime is low, resulting in overtime not always being a viable option for service delivery.
	Cease any workflows of a non-statutory nature, to allow staff to focus on delivering the statutory requirements of the Board, the Assessor and the ERO.	Depute Assessor & ERO	01/12/2025	A review of all workflows will be carried out during the implementation of the new Assessors system. Any workflows which are not a statutory requirement will then be ceased.
<u>NDR Reform</u>	Continue to provide / accelerate formal training to Undergraduate Trainee Valuers and APC training to Graduate Trainee Valuers	Depute Assessor/ Divisional Assessors	Review 01/04/2026	<p>Formal education has continued and several trainees made progress in that regard.</p> <p>7 trainees are now registered with the RICS to begin working towards chartered status.</p> <p>Regular training sessions are being delivered by the VWG to increase knowledge and confidence.</p>

<b>External Drivers</b>	<b>Agreed Actions</b>	<b>Responsibility</b>	<b>Target Date</b>	<b>Progress</b>
<u>NDR Reform</u>	Provide flexible and overtime working for peak times and project pinch points – carrying out of 2026 Revaluation (main work from April to November 2025) would be the next time this approach may require to be used.	Depute Assessor	Review 01/04/2025	Overtime was utilised on two occasions: in the lead up to publication of the 2023 Draft Revaluation Roll, and on the lead up to publication of the 2023 Final Revaluation Roll. Budget provision made for overtime working for the same periods for the 2026 Revaluation.
<u>Civil Penalties Process</u>	Review ongoing resource requirements of CP process.	Principal Admin Officer	01/04/2025	The full scale roll out of the new Civil Penalty regime has now taken place. This has proven to be resource intensive, however is yielding results in increasing the return rate of AINs. AIN issue and follow up has become a regular, ongoing task to spread this workload, rather than it being focused on certain points of the revaluation cycle.
	Corporate Debt Policy to be developed to provide clarity for those administering the process, requiring less input and guidance from managers.	Assessor	15/03/2025	Draft policy created and reviewed by Treasurer. To be take to VJB meeting 28/03/2025 for approval.
<u>Canvass Reform</u>	Complete an analysis of the annual canvass and review procedures for future	PAO	01/01/2026	Annual event, with learning recorded each year.
	Staff and Canvasser training to be reviewed for any changes arising from above review.	PAO	01/02/2026	Reviewed in 2024, and processes updated. Annual review for 2025 to be scheduled on completion of canvass – already included in project plan.
	Consider clerical/admin staffing levels and/or specific posts for change or removal.	ERO/PAO/Treasurer	Review as part of budget setting 01/01/2026	4 temporary clerical assistant posts to cease at 31/03/2025 due to UK Government Funding passed to Scottish Government, not being passed to ERO. Additional workload of a re-application process for reserved absent voters – circa 40,000 require to be written to this year.



Internal Drivers	Agreed Actions	Responsibility	Target Date	Progress
Depleted experience in the technical/valuation teams.	Continue to provide formal training to Undergraduate Trainee Valuers and APC training to Graduate Trainee Valuers	Depute Assessor	Review 01/04/2025	7 trainees are registered for RICS APC process.
	Continue to provide qualified staff with CPD and other learning opportunities, including attendance at LTC Hearings, Upper Tribunal Hearings and Lands Valuation Appeal Court.	Depute Assessor	Review 01/04/2025	Various training courses provided. In house training being delivered every three weeks.
	Valuation Working Group compiling detailed suite of instructions, which will aid staff training and development	Depute Assessor	01/04/2025	Work ongoing on process instructions.
	Carry out a benchmarking exercise to establish if the remuneration package for qualified staff remains competitive in comparison to other offices, and to other chartered/professional roles in local authorities.	Assessor	01/09/2025	
	Establish a Learning Contract (and associated policy) for employees who receive financial or time resource commitments from the Board to gain a qualification. This may assist with the retention of staff.	Depute Assessor	01/03/2025	Draft policy written for approval by the Board.

## Appendix 2A: 2025/26 – Environmental Analysis, Workforce Modelling, and Action Planning (External Factors)

Main Drivers	Implications/Scenarios	Other factors including Demand and Supply	Conclusions and Actions	Responsibility	Target Date	Monitoring and Evaluation
<p><u>Budget pressure</u> Static or reduced council contributions. Existing budget gap increasing in future years Inflationary and other pay rises Future exhaustion of existing 'reserves'</p>	<p>Unable to:- * fund existing staffing levels * provide current service levels and/or * deliver on future duties.</p>	<p>Efforts to achieve operational efficiencies and improve productivity will be ongoing continually</p> <p>New and better use of IT systems will be considered to assist with the above.</p>	<p>Utilise the opportunities offered by natural churn.</p> <p>Consider retention (rather than loss) of technical posts though Barclay Funding</p>	<p>Assessor &amp; ERO</p>	<p>Review 01/12/2025</p>	<p>Budget reports will measure whether relevant savings are being made.</p> <p>KPI and other performance reports will measure any effect on service delivery</p>
<p><u>NDR Reform</u> 3-yearly Revaluation cycle with 1-yr 'Tone' date.</p> <p>New proposals and appeals process.</p> <p>Addition of public parks to the valuation roll increases maintenance.</p> <p>Provision of comparison information to ratepayers.</p> <p>Increased transparency.</p> <p>New Self-Catering subjects criteria.</p> <p>Changes to rateability of certain items of plant and machinery associated with renewable energy</p>	<p>Valuation cycle compressed – processes which are currently 'end-on-end' will need to be carried out simultaneously/in parallel.</p> <p>Capture of new subjects and valuation information will have a 'front-end'/start-up resource implication</p> <p>Increased maintenance activity</p> <p>Increased workload from new and sometimes unplanned legislation, which take time to implement procedures and train staff, and the ongoing resource of complying with the new legislation.</p>	<p>Direct funding specifically for NDR/Barclay Reforms, although this has been cut back from agreed levels for this financial year. No indication of ongoing funding thereafter.</p> <p>Market dearth of appropriately qualified surveyors</p> <p>Inflationary market for qualified surveyors</p> <p>Delaying effect on training, especially of Graduate Trainees, caused by the COVID pandemic and home working.</p>	<p>The appointments made in the last few years have reduced the need to further bolster the valuation teams.</p> <p>Continue to provide/accelerate formal training to Undergraduate Trainee Valuers and APC training the Graduate Trainee Valuers</p>	<p>Depute Assessor/ Divisional Assessors</p>	<p>Review 01/12/2025</p>	<p>NDR Reform/'Barclay' funding has been committed to the retention of technical staff.</p> <p>KPI and other performance reports will measure any effect on service delivery</p> <p>Management Team will monitor progress with respect to delivery of R2026 and, proposal disposal.</p>

Main Drivers	Implications/Scenarios	Other factors including Demand and Supply	Conclusions and Actions	Responsibility	Target Date	Monitoring and Evaluation
production, effective from 1/4/23.						

## Appendix 2B: 2025/26 – Environmental Analysis, Workforce Modelling, and Action Planning (Internal Factors)

Internal Factor	Implications/Scenarios	Other factors including Demand and Supply	Conclusions and Actions	Responsibility	Target Date	Monitoring and Evaluation
Depleted experience in the technical/valuation teams	Loss of experience/knowledge	See above.	Continue to provide formal training to Undergraduate Trainee Valuers and APC training the Graduate Trainee Valuers	Depute Assessor/Divisional Assessor	Review 01/04/2025	A variety of metrics are already in place to monitor service provision including Revaluation progress.
	Inability to fulfill statutory duties.	Availability of formal, CPD and APC training opportunities.	Continue to provide qualified staff with CPD and other learning opportunities, including attendance at VAC, Lands Tribunal and Lands Valuation Appeal Court.	Depute Assessor/Divisional Assessor	Review 01/04/2025	A notable drop in KPIs has already been realised, with some statutory functions not being time limited, these are seeing slippage in order to meet strict timing requirements of other statutory functions.
	Possible delays in progressing Revaluation	.	Aim to have trainees qualified and in post as Valuers	Depute Assessor/Divisional Assessor	First expected 01/11/2025	
	Higher risk of appeal losses following Revaluation	Possible reduction in performance in relation to service provision and KPIs	Carry out a benchmarking exercise to establish if the remuneration package for qualified	Assessor	01/09/2025	
	Loss of experienced/qualified staff to other offices/local authorities, where pay rates for similar roles can be better.					

			staff remains competitive.			
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**DUNBARTONSHIRE AND ARGYLL & BUTE VALUATION JOINT BOARD**

Report by the Depute Assessor &amp; Electoral Registration Officer

28 March 2025

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**Subject: Records Management Plan****1.0 Purpose**

- 1.1 To update members of the Joint Board on progress towards complying with The Public Records (Scotland) Act 2011 and inform them of the Keepers Assessment Teams Progress Update Review Report.

**2.0 Background**

- 2.1 The Public Records (Scotland) Act 2011 ('the Act') came fully into force in January 2013. The Act required Dunbartonshire and Argyll and Bute Valuation Joint Board (The Board) and other public authorities to prepare and implement a Records Management Plan (RMP). The RMP sets out proper arrangements for the management of records within the Board.
- 2.2 Section 4(1) of the Act states that "an authority must submit its proposed records management plan to the Keeper for agreement by such date as the Keeper may determine". In line with the requirements of Section 4(1) the Joint Board's plan was agreed by the Keeper of the Records of Scotland ('the Keeper') on 18 February 2016 and reported to the Board on 17 June 2016.
- 2.3 Under sections 5(1) & (2) of the Act the Keeper may only require a review of an authority's agreed RMP five years after the date the plan was agreed, although following the recent global pandemic, the Keeper paused their resubmission program. Previously, a voluntary Progress Update Review (PUR) mechanism had been rolled out, to allow authorities to demonstrate progress towards completion of any action plan that arose out of the original agreed plan and to receive constructive advice on ongoing developments. The PUR submission is reviewed by the Keeper's Assessment Team.

**3.0 Progress**

- 3.1 On 05 February 2024, the Board received an invitation to submit a PUR to the Keeper's team for review by the 31 May 2024. The review was duly completed and sent to the Keeper
- 3.2 Following review and comment by the Keeper's team, the final PUR Report is now available (Appendix 2) along with a letter from the keeper recognising the progress made (Appendix 1).

**4.0 The Progress Update Review**

- 4.1 The Board's RMP followed the Keepers model plan covering 14 elements and the PUR submission took the form of a self-assessment against each of the

elements with any progress or changes to be submitted with evidence to the Keepers Assessment Team.

- 4.3 The report states that The 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 and fulfil the Keeper's expectations.
- 4.4 The Board is likely to be next asked if it wishes to undertake a further PUR in February 2026. The PUR process was previously carried out every two years, but following a review last year, the Keeper has reduced this to every two years.

## **5.0 Recommendations**

5.1 Members are asked to:

- (a) note the 2024 Progress Update Review Final Report by the PRSA Assessment Team and the conclusions included therein, and
- (b) Recognise the steps taken to bring the Board's records further towards compliance with the Act.

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## **Appendices**

Appendix 1: Letter from NRS

Appendix 2: Progress Update Review (PUR) Report by the PRSA Assessment Team

Appendix 1 – Letter from National Records of Scotland – 31/12/2024



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G81 4XJ

31st December 2024

Dear Mr Hewton,

**Progress Update Review (PUR) Final Report: Dunbartonshire and Argyll and Bute Valuation Joint Board**

Thank you for your authority's submission of a Progress Update Review (PUR) for assessment and comment by the Public Records (Scotland) Act 2011 Assessment Team. We commend participation by authorities in undertaking, and reporting on, regular self-assessments and reviews of their records management arrangements. We anticipate that through uptake of the PUR tool, a stronger sense of collaboration and mutual support will be achieved between authorities and the Assessment Team. This will continue to enhance the culture of records management across Scotland's public authorities.

The Assessment Team has now evaluated the submission and consider that Dunbartonshire and Argyll and Bute Valuation Joint Board continues to take their statutory obligations seriously and are working to bring all the elements of their records management arrangements into full compliance with the Act and fulfil the Keeper's expectations.

I enclose the Assessment Team's findings in the accompanying Report. We would welcome you publishing this Report as an indication of the good work and progress your authority is making in its record management arrangements and to aid colleagues by sharing good practice with other authorities. The National Records of Scotland will publish the Report on its website in due course.

The PUR process is offered to all public authorities each year on the anniversary of the agreement of their Records Management Plan. Dunbartonshire and Argyll and Bute Valuation Joint Board can therefore expect to receive its next PUR invitation in February 2025.

Yours sincerely,

A handwritten signature in blue ink that reads "Iida Saarinen".

Iida Saarinen  
Public Records Officer  
Direct Email: [iida.saarinen@nrscotland.gov.uk](mailto:iida.saarinen@nrscotland.gov.uk)

A51380679 - NRS - Public Records (Scotland) Act (PRSA) - Dunbartonshire and Argyll and Bute Valuation Joint Board - Progress Update Review (PUR) - 2024 Final Report Letter - 31 December 2024

Preserving the past | Recording the present | Informing the future





**The Public Records (Scotland) Act 2011**

**Dunbartonshire and Argyll and Bute Valuation Joint Board**

**Progress Update Review (PUR) Report by the PRSA Assessment Team**

**31<sup>st</sup> December 2024**

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## 1. Public Records (Scotland) Act 2011

The Public Records (Scotland) Act 2011 (the Act) received Royal Assent on 20 April 2011. It is the first new public records legislation in Scotland since 1937 and came into force on 1 January 2013. Its primary aim is to promote efficient and accountable record keeping by named Scottish public authorities.

The Act has its origins in *The Historical Abuse Systemic Review: Residential Schools and Children's Homes in Scotland 1950-1995* (The Shaw Report) published in 2007. The Shaw Report recorded how its investigations were hampered by poor recordkeeping and found that thousands of records had been created, but were then lost due to an inadequate legislative framework and poor records management. Crucially, it demonstrated how former residents of children's homes were denied access to information about their formative years. The Shaw Report demonstrated that management of records in all formats (paper and electronic) is not just a bureaucratic process, but central to good governance and should not be ignored. A follow-up review of public records legislation by the Keeper of the Records of Scotland (the Keeper) found further evidence of poor records management across the public sector. This resulted in the passage of the Act by the Scottish Parliament in March 2011.

The Act requires a named authority to prepare and implement a records management plan (RMP) which must set out proper arrangements for the management of its records. A plan must clearly describe the way the authority cares for the records that it creates, in any format, whilst carrying out its business activities. The RMP must be agreed with the Keeper and regularly reviewed.

## 2. Progress Update Review (PUR) Mechanism

Under section 5(1) & (2) of the Act the Keeper may only require a review of an authority's agreed RMP to be undertaken not earlier than five years after the date on which the authority's RMP was last agreed. Regardless of whether an authority has successfully achieved its goals identified in its RMP or continues to work towards them, the minimum period of five years before the Keeper can require a review of a RMP does not allow for continuous progress to be captured and recognised.

The success of the Act to date is attributable to a large degree to meaningful communication between the Keeper, the Assessment Team, and named public authorities. Consultation with Key Contacts has highlighted the desirability of a mechanism to facilitate regular, constructive dialogue between stakeholders and the Assessment Team. Many authorities have themselves recognised that such regular communication is necessary to keep their agreed plans up to date following inevitable organisational change. Following meetings between authorities and the Assessment Team, a reporting mechanism through which progress and local initiatives can be acknowledged and reviewed by the Assessment Team was proposed. Key Contacts have expressed the hope that through submission of regular updates, the momentum generated by the Act can continue to be sustained at all levels within authorities.

The PUR self-assessment review mechanism was developed in collaboration with stakeholders and was formally announced in the Keeper's Annual Report published on 12 August 2016. The completion of the PUR process enables authorities to be credited for the progress they are effecting and to receive constructive advice concerning on-going developments. Engaging with this mechanism will not only maintain the spirit of the Act by encouraging senior management to recognise the need for good records management practices, but will also help authorities comply with their statutory obligation under section 5(1)(a) of the Act to keep their RMP under review.

### **3. Executive Summary**

This Report sets out the findings of the Public Records (Scotland) Act 2011 (the Act) Assessment Team's consideration of the Progress Update template submitted for Dunbartonshire and Argyll and Bute Valuation Joint Board. The outcome of the assessment and relevant feedback can be found under sections 6 – 8.

### **4. Authority Background**

The Dunbartonshire and Argyll & Bute Valuation Joint Board was established as part of the 1996 reorganisation of local government in terms of The Valuation Joint Boards (Scotland) Order 1995 and is vested with the functions of the three valuation authorities (Argyll & Bute Council, East Dunbartonshire Council and West Dunbartonshire Council) in the former Strathclyde Region. With the agreement of the three councils the Board also has responsibility for the Electoral Registration function.

The Board will comprise 16 members who are appointed by the three councils with the Argyll and Bute Council and West Dunbartonshire Council each nominating 5 members and East Dunbartonshire Council 6 members. The quorum for Board meetings is 4 members with at least one from each council area.

For ease of reference during the assessment of the Progress Update Review, the authority will be referred to as 'The Board'.

## 5. Assessment Process

A PUR submission is evaluated by the Act's Assessment Team. The self-assessment process invites authorities to complete a template and send it to the Assessment Team one year after the date of agreement of its RMP and every year thereafter. The self-assessment template highlights where an authority's plan achieved agreement on an improvement basis and invites updates under those 'Amber' elements. However, it also provides an opportunity for authorities not simply to report on progress against improvements, but to comment on any new initiatives, highlight innovations, or record changes to existing arrangements under those elements that had attracted an initial 'Green' score in their original RMP submission.

The assessment report considers statements made by an authority under the elements of its agreed Plan that included improvement models. It reflects any changes and/or progress made towards achieving full compliance in those areas where agreement under improvement was made in the Keeper's Assessment Report of their RMP. The PUR assessment report also considers statements of further progress made in elements already compliant under the Act.

Engagement with the PUR mechanism for assessment cannot alter the Keeper's Assessment Report of an authority's agreed RMP or any RAG assessment within it. Instead the PUR Final Report records the Assessment Team's evaluation of the submission and its opinion on the progress being made by the authority since agreeing its RMP. The team's assessment provides an informal indication of what marking an authority could expect should it submit a revised RMP to the Keeper under the Act, although such assessment is made without prejudice to the Keeper's right to adopt a different marking at that stage.

### Key:

<b>G</b>	The Assessment Team agrees this element of an authority's plan.	<b>A</b>	The Assessment Team agrees this element of an authority's progress update submission as an 'improvement model'. This means that they are convinced of the authority's commitment to closing a gap in provision. They will request that they are updated as work on this element progresses.	<b>R</b>	There is a serious gap in provision for this element with no clear explanation of how this will be addressed. The Assessment Team may choose to notify the Keeper on this basis.
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### 6. Progress Update Review (PUR) Template: Dunbartonshire and Argyll & Bute Valuation Joint Board (The Board)

Element	Status of elements under agreed Plan 18FEB16	Progress review status 18DEC23	Progress review status 31DEC24	Keeper's Report Comments on Authority's Plan 18FEB16	Self-assessment Update 31MAY23	Progress Review Comment 18DEC23	Self-assessment Update as submitted by the Authority since 18DEC23	Progress Review Comment 31DEC24
1. Senior Officer	<b>G</b>	<b>G</b>	<b>G</b>	Update required on any change.	<p>Russell Hewton has replaced David Thomson as the Senior Officer of the Valuation Joint Board. The Job Profile for the Role is attached (DAB2023-01) which demonstrates at 6.2 responsibilities which include ensuring that arrangements are in place for the organisation to be fully compliant with existing and future legislation in relation to Records Management (amongst others).</p> <p>A letter from Russell is included (DAB2023-02) which demonstrates recognition of his</p>	<p>The Assessment Team thanks you for this update on new senior officer named under Element 1. This has been noted, and the receipt of both the job profile and the letter is also acknowledged with thanks. The Assessment Team wishes Mr Hewton best of luck in his new post.</p> <p>Update required on any future change.</p>	This remains unchanged.	Thank you for letting the Assessment team know that there have been no changes to this Element. Update required on any future change.

					roles and responsibilities, and a renewal of the Board's commitment to ensure the effective management of its records and information. Having previously been the operational records manager, Russell has a good working knowledge of the Board's RMP.			
2. Records Manager	<b>G</b>	<b>G</b>	<b>G</b>	Update required on any change.	Darryl Rae has replaced Russell Hewton in the role of Depute Assessor and Electoral Registration Officer. The Job Description for the role as previously submitted (evidence item DAB 05) remains current.	Thank you for letting the Team know that the VJB's records manager and our Key Contact has changed. This has been noted with many kind thanks. The PRSA welcomes Mr Rae into his post and would be happy to set up an introductory meeting should that be helpful.  Update required on any future change.	This remains unchanged.	Update required on any future change.
	<b>G</b>	<b>G</b>	<b>G</b>	Update required on any change.	This remains unchanged.	Update required on any future change.	Minor update to Records	Thank you for



3. Policy							Management Policy following review to correct out dated reference to legislation. No substantive changes.	this update, including the recent review.
4. Business Classification	<b>G</b>	<b>G</b>	<b>G</b>	Update required on any change.	This remains unchanged.	Update required on any future change.	The Business Classification and retention of document scheme has been updated to include 'Record Format' and 'Location Held' columns. This has been completed for all Electoral Registration records. Work is underway to populate this data for all other records.	Thank you for this positive update on ongoing improvements to Business Classification Scheme.
5. Retention Schedule	<b>G</b>	<b>G</b>	<b>G</b>	Update required on any change.	This remains unchanged.	Update required on any future change.	The Business Classification and retention of document scheme has been updated to include 'Record Format' and 'Location Held' columns. This has been completed for all Electoral Registration records. Work is underway to populate this data for all other records.	The Assessment Team thanks you for this update on ongoing improvements to retention scheduling.
	<b>A</b>	<b>A</b>	<b>A</b>	<u>Electronic</u>	Work continues on	It is positive to	A Project plan for	Thank you for

<p>6. Destruction Arrangements</p>				<p>The updated Data Structure Project Plan (evidence item DAB 09a) shows the progress made in imposing the BCS structure upon the records held in shared drives. This will allow electronic records stored on the drives to be more easily identified and disposed of according to the requirements of the retention schedule. Evidence item DAB 37 provides guidance on disposal arrangements for records which will be amended as necessary as the abovementioned Project progresses.</p> <p><b>The Keeper can agree this element on an 'improvement model' basis. This means that the authority has identified a gap in provision (deletion of electronic records from shared drives) and has provided evidence of its commitment to putting procedures in place to close the gap. As part of this agreement, the Keeper requests that he is kept updated as the project moves forward.</b></p>	<p>this project, with the latest Project Plan Update attached (DAB2023-03). IT resource is required for much of the remainder of this project, which is scheduled for Summer of this year.</p>	<p>hear that progress in this area is ongoing. Thank you also for providing a copy of the Project plan Update to highlight this.</p> <p>This Element remains at Amber while the work to close the gap identified in 2016 continues. The Team looks forward to updates on this in subsequent PURs.</p>	<p>Implementation of a DAB Drive Structure was submitted along with the original RMP in 2016. The Plan had a total of 18 Actions 9 of which were completed at time of the RMP submission. The project plan has evolved over time and now hosts 24 Actions 22 of which are fully complete. (See DAB2024-01)</p> <p>Action's 19, 20, 21 and 22 have been completed and progress made on Action 23 since submission of our last PUR.</p> <p>New paper waste disposal arrangements have been in place from December 2023. Each regional office now has 4 confidential waste bins which are scheduled for routine onsite disposal through a contractor. Larger uplifts for bigger projects can be arranged.</p> <p>Routine records management days have</p>	<p>this very positive update on the DAB Drive Structure Project Plan progress, addressing the gap identified by the Keeper's Assessment Team at the time of their RMP's agreement.</p> <p>It is good to hear that DAB-VJB has arranged confidential paper waste disposal, and that the planned digitisation of property files is proceeding as expected.</p> <p>The Assessment Team in particular interested to hear of</p>
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							<p>been introduced on an Ad Hoc basis where staff designate full days aside for records management, retention and disposal purposes. These have been scheduled on a quarterly basis throughout the next financial year.</p> <p>A Project to digitise the organisations property files has started and good progress has been made. Initial efforts are focussed on scanning Council Tax files. Progress is monitored on a weekly basis. As at 29/05/2024 circa 60k Council Tax files have been scanned. The total number estimated to be scanned is circa 140k. We estimate current progress to be 43%.</p> <p>Funding for this project has been committed to March 2025 by which point we target having all Council Tax files digitised. Thereafter NDR File records will be</p>	<p>designated 'records management days', allowing staff to focus on records management tasks such as retention and disposal management.</p> <p>This Element remains at Amber while the work to close the gap identified in 2016 continues. The Team looks forward to updates on this in subsequent PURs.</p>
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							considered.  Work has commenced on confidentially destroying paper copies once file records are scanned, and online and cold storage backups have been taken.  Thereafter NDR File records will be scheduled for scanning.	
7. Archiving and Transfer	<b>G</b>	<b>G</b>	<b>G</b>	Update required on any change. .	This remains unchanged.	Update required on any future change.	This remains unchanged.	Update required on any future change.
8. Information Security	<b>G</b>	<b>G</b>	<b>G</b>	Update required on any change.	This remains unchanged.	Update required on any future change.	This remains unchanged.	Update required on any future change.
9. Data Protection	<b>G</b>	<b>G</b>	<b>G</b>	Update required on any change.	The newly appointed Depute Assessor and ERO whose role includes being the organisations Senior Information Risk Officer (SIRO) is due to undertake training for and examination to achieve a GDPR Practitioner Certificate. The Board's Data Protection Policy is	Thank you for this update on the changed location of the Data Protection Policy; this has been noted.  For comments on training, please see Element 12.	The Depute Assessor and ERO attained the Practitioner Certificate in Data Protection under the GDPR-regime in February 2024 following assessment in December 2023. (See DAB2024-02)	Thank you for this competency update which has been noted.

					now held on our public internet site (previously held on local intranet).			
10. Business Continuity and Vital Records	G	G	G	Update required on any change.	This remains unchanged.	Update required on any future change.	The ongoing progress in relation to the scanning of paper Council Tax file records (See Elements 6 and 11) continues to enhance Business Continuity arrangements.	Thank you for this update on Business Continuity arrangement improvements.
11. Audit Trail	A	A	A	<p>The RMP states that, at present, the Board does not have comprehensive audit trail systems in place.</p> <p>Paper Council Tax and Non-Domestic records are stored in Council Tax List and Valuation Roll order and are kept within a secure area. Physical access is controlled under the provisions of the Visitor Access Policy (evidence item DAB 20) but there is no tracking mechanism in place for when records are removed from storage areas. There is however a commitment in the RMP to develop a file tracking system. The Board has submitted evidence</p>	<p>See update under element 6 in relation to the shared drive project.</p> <p>Initial work has taken place to source a Valuation and Case handing system for the Council Tax and Non-Domestic Rating functions. Procurement of this is about to commence, with a likely project duration of 2 years to full implementation and data migration. This is to include electronic records storage which, in time, will include digital images of all existing paper files.</p>	<p>As reported under Element 6, the Assessment Team notes that work on the larger shared drive migration project continues.</p> <p>Thank you also for letting us know that the VJB is in the process of procuring a new line-of-business system.</p> <p>The Assessment Team notes that the VJB now operates its business fully digitally, with scans of legacy paper records completed where necessary.</p>	<p>See update under element 6 in relation to the shared drive project.</p> <p><u>Also from section 6:</u> A Project to digitise the organisations property files has started and good progress has been made. Initial efforts are focussed on scanning Council Tax files. Progress is monitored on a weekly basis. As at 29/05/2024 circa 60k Council Tax files have been scanned. The total number estimated to be scanned is circa 140k. We estimate current progress to be 43%.</p>	<p>Element 11 stipulates that The location of records is known and changes recorded.</p> <p>The Assessment Team notes the current scanning project continues, and that the procurement for a new line-of-business system (for valuation and case handing)</p>

				<p>showing its proposed process for providing audit trail functionality for its paper Non Domestic filing system (evidence item DAB 32). This will mean that a record will be kept of who has withdrawn a file and when and when it has been returned. The agenda for the Admin Meeting on 20 January 2016 has also been submitted (evidence item DAB 33) showing that this proposed system will be discussed there.</p> <p><b>The Keeper looks forward to being kept updated on the progress of this project.</b></p> <p>The Board is currently in the process of developing a new structure for its shared drives. This will be based on the Data Structure (evidence item DAB 09) and appropriate access permissions will be allocated to the folder structure. The timescales for this project are laid out in the Data Structure Project Plan (evidence item DAB 09) with completion envisaged for roll out by April 2016.</p>	<p>No further paper records are being created – new items are now held in digital format, either in the new Drive Structure, or our legacy Document Hub application.</p>	<p>This Element will remain at Amber while the work to streamline audit trail processes within all systems in use continues. The Team looks forward to being updated on this matter in subsequent PURs.</p>	<p>Funding for this project has been committed to March 2025 by which point we target having all Council Tax files digitised. Thereafter NDR File records will be considered.</p> <p>Work has commenced on confidentially destroying paper copies once file records are scanned, and online and cold storage backups have been taken.</p> <p>Thereafter NDR File records will be scheduled for scanning.</p> <p>Progress continues with the project to source a Valuation and Case handing system for the Council Tax and Non-Domestic Rating functions. A procurement process is underway, with the closing date for tenders being 7 June 2024. The VJB target is to have migration and functionality of aspects of the system in place by</p>	<p>is underway.</p> <p>This Element will remain at Amber while the work to streamline audit trail processes within all systems in use continues. The Team looks forward to being updated on this matter in subsequent PURs.</p>
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				<p>The Board has submitted an email from the records manager (see Element 2) detailing the file naming conventions in place for Non Domestic Valuation records stored on the shared drives.</p> <p><b>The Keeper can agree this element on an 'improvement model' basis. This means that the authority has identified a gap in provision (lack of comprehensive audit trail processes) and has provided evidence of the means by which it will close the gap. This agreement is dependent upon the Keeper being kept informed of the progress of work to close the gap.</b></p>			April 2025.	
12. Competency Framework	G	G	G	Update required on any change.	<p>D Rae has taken over the role of Records Manager from R Hewton. Russell has continued to attend PRSA events, and has introduced Darryl to these.</p> <p>Darryl now represents the</p>	<p>Thank you for confirming that the VJB will continue to attend PRSA Team's Surgeries where relevant, regardless of the change in records manager.</p> <p>Thank you also for indicating that the</p>	This remains unchanged.	Update required on any future change.

					<p>organisation on the SAA Governance Committee, ensuring continued participation, and learning and sharing best practice and procedure with similar organisations.</p>	<p>records manager continues to engage with the wider sector through committee work.</p> <p>As reported under Element 9, it the upcoming GDPR training and the Practitioner Certificate due to be obtained following the course by the Depute Assessor and SIRO is noted with thanks.</p>		
13. Assessment and Review	<b>G</b>	<b>G</b>	<b>G</b>	Update required on any change.	This remains unchanged.	<p>The Assessment Team would like to commend the Dunbartonshire and Argyll and Bute VJB for its participation in the PUR process.</p> <p>Update required on any future change.</p>	This remains unchanged.	Update required on any future change.
14. Shared Information	<b>G</b>	<b>G</b>	<b>G</b>	Update required on any change.	This remains unchanged.	Update required on any future change.	This remains unchanged.	Update required on any future change.



## 7. The Public Records (Scotland) Act Assessment Team's Summary

### Version

The progress update submission which has been assessed is the one received by the Assessment Team on 31<sup>st</sup> May 2024. The progress update was submitted by Darryl Rae, Depute Assessor & Electoral Registration Officer.

The progress update submission makes it clear that it is a submission for **Dunbartonshire and Argyll and Bute Valuation Joint Board**.

The Assessment Team has reviewed Dunbartonshire and Argyll and Bute Valuation Joint Board's Progress Update submission and agrees that the proper record management arrangements outlined by the various elements in the authority's plan continue to be properly considered. The Assessment Team commends this authority's efforts to keep its Records Management Plan under review.

### General Comments

Dunbartonshire and Argyll and Bute Valuation Joint Board continues to take its records management obligations seriously and is working to bring all elements into full compliance.

Section 5(2) of the Public Records (Scotland) Act 2011 provides the Keeper of the Records of Scotland (the Keeper) with authority to revisit an agreed plan only after five years has elapsed since the date of agreement. Section 5(6) allows authorities to revise their agreed plan at any time and resubmit this for the Keeper's agreement. The Act does not require authorities to provide regular updates against progress. The Keeper, however, encourages such updates.

The Keeper cannot change the status of elements formally agreed under a voluntary submission, but he can use such submissions to indicate how he might now regard this status should the authority choose to resubmit its plan under section (5)(6) of the Act.

## 8. The Public Records (Scotland) Act Assessment Team's Evaluation

Based on the progress update assessment the Assessment Team considers that Dunbartonshire and Argyll and Bute Valuation Joint Board continues to take their statutory obligations seriously and are working hard to bring all the elements of their records management arrangements into full compliance with the Act and fulfil the Keeper's expectations.

The Assessment Team recommends authorities consider publishing PUR assessment reports on their websites as an example of continued good practice both within individual authorities and across the sector.

This report follows the Public Records (Scotland) Act Assessment Team's review carried out by

A handwritten signature in blue ink that reads "Iida Saarinen". The signature is written in a cursive style and is positioned above the printed name and title.

Iida Saarinen  
Public Records Officer

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

Report by the Depute Assessor & Electoral Registration Officer

28 March 2025

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**Subject: Personnel Policy – Further and Higher Education Policy****1.0 Purpose of Report**

- 1.1 To seek Members' approval of a Further and Higher Education Policy for application within the Joint Board.

**2.0 Background**

- 2.1 With a dearth of qualified surveyors in the market place, the Board have for a number of years employed trainees to fill qualified surveyors positions. This has been widely noted in the Board's Workforce Plan.
- 2.2 The Board are currently funding 11 trainees through recognised qualifications.
- 2.3 The investment in each trainee can run into several thousand pounds, in monetary terms, and a significant time investment for those involved in training and development of the trainees.
- 2.4 The Board's Workforce Plan has highlighted issues in retaining qualified staff.
- 2.5 It is commonplace that where an employee receives financial assistance toward a qualification or course of study, that a contract is entered in to between them and their employer, specifying the obligations of each.

**3.0 Policy and Learning Contract**

- 3.1 A policy has been developed which details the approach that the Joint Board would take in entering in to such an agreement, including the expectations of both parties.
- 3.2 The policy strives to ensure a fair and consistent experience for trainees, and ensuring equality of opportunity.
- 3.3 Underpinning the policy is a drive to protect the financial and resource investment that the Board makes in a trainee, by clearly defining the consequence of a trainee not meeting their terms of the agreement.
- 3.4 The aim of the policy is to incentivise trainees to remain with the Board after qualification, thus addressing an issue raised in the Board's Workforce Plan of difficulties in retaining qualified staff.

3.5 A Learning Contract has been prepared, and is included within Appendix 1. This contains the terms and conditions of the contract, and sets the clear expectations for both parties.

3.4 The draft Policy is attached at Appendix 1 for Members consideration.

#### **4.0 Recommendation**

4.1 Members are asked to approve the Further and Higher Education Policy, including the Learning Contract, for implementation within the Joint Board.

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Person to contact:

Kevin Kelly (Depute Assessor and ERO)

Tel: 0141 562 1281

E-mail: [kevin.kellydab-vjb.gov.uk](mailto:kevin.kellydab-vjb.gov.uk)

Appendix 1: Further and Higher Education Policy



*Dunbartonshire and Argyll & Bute  
Valuation Joint Board*

## Further and Higher Education Policy

<b>Version</b>	<b>Author</b>	<b>Changes</b>	<b>MT Approved</b>	<b>Board Approved</b>
0.1	K Kelly	Draft Policy for MT Comment		
0.2	K Kelly	MT Changes incorporated	13/03/2025	

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## 1.0 Introduction

- 1.1 Dunbartonshire and Argyll & Bute Valuation Joint Board (the Board) values investment in employee development and is committed to providing opportunities for learning and growth.
- 1.2 This policy outlines the Board's approach to supporting further and higher education for employees, ensuring a consistent and corporate approach to career-related learning.
- 1.3 The Board is committed to equality of opportunity in employee development.
- 1.4 In committing time and/or money toward training and/or qualification for an employee, the Board expect in return that the employee will participate fully in the course of study, and gain qualification at the earliest opportunity.

## 2.0 Scope of Policy

- 2.1 This policy does not apply to ad-hoc Continuing Professional Development (CPD) courses.
- 2.2 This policy is intended for long-term formal learning that requires commitment and formal assessment towards a recognised qualification.

## 3.0 Learning Contracts

- 3.1 All employees authorised to follow a course of study for which the Board makes an investment, either in time or money, must enter into a Learning Contract.
- 3.2 The Learning Contract should be signed by both parties at least four weeks prior to the date of enrolment. It is recognised that there may be some exceptions.

- 3.3 All employees who are likely to follow such a course of study, must be made aware of this policy, and the terms and conditions of the Learning Contract, at the earliest opportunity.
- 3.4 A template learning contract is shown in Appendix 2.

## 4.0 Financial Assistance

- 4.1 The decision to approve attendance at a course or event will be made by the Depute Assessor.
- 4.2 The Depute Assessor will apply consistent criteria to ensure fairness for all staff (Appendix 1).
- 4.3 In arriving at a decision, the Depute Assessor will consider:
- any impact on service delivery,
  - potential benefits for the individual and the Board, and
  - budget availability.

## 5.0 Progress Review and Withdrawal of Support

- 5.1 The Depute Assessor will review student progress. If attendance levels or achievement standards are unsatisfactory, financial support may be withdrawn.
- 5.2 Progress reviews will be undertaken by the employees' line manager every 3 months. The line manager will review attendance and achievement standards to ensure the employee is demonstrating a clear endeavour to successfully complete the course of study.
- 5.3 Attendance by the employee must meet the minimum criteria set out by the course of study, if applicable, and any non-attendance must be reported in writing to their line manager immediately. Satisfactory attendance must be maintained unless failure to attend are due to mitigating circumstances e.g. absence for medical reasons.
- 5.4 If unsatisfactory attendance or achievement standards are identified, the line manager must assess the detrimental impact caused and consider whether the financial support should be withdrawn.



- 5.2 Any financial assistance already paid must be refunded by the student.
- 5.3 Repayment requirements may be waived only in exceptional circumstances, such as documented medical grounds.

## 6.0 Financial and Repayment Obligations

- 6.1 An employee must repay course fees and associated costs if they:
- voluntarily leave the Board's employment before completing the qualification,
  - withdraw from the course before completion, or
  - fail to complete the course/qualification in the timescale agreed in the learning contract.
- 6.2 If a staff member is dismissed for misconduct or other reasons, they must repay course fees and associated costs.
- 6.3 Repayments will be made in accordance with the terms and conditions of the Learning Contract.

## 7.0 Redundancy and Financial Recovery

- 7.1 If the Board makes a position redundant, financial recovery of educational assistance will not apply.

## Appendix 1 – Criteria / Guidelines for Authorisation

### Criteria/Guideline for Authorisation of Further and Higher Education Courses

When authorising employees to receive further and higher education courses the Depute Assessor should ensure that such courses are:

- a. job-related,
- b. relevant to the employee's current post, or
- c. part of a continuing staff development programme, therefore, relevant to a potential future position within the Valuation Joint Board.

The merits of any application should be assessed by:

- a. ensuring that staff have the required skills, abilities and knowledge that will be necessary to provide effective service delivery, and
- b. identifying "training gaps" following a training needs analysis, or
- c. as a part of the process of continuing professional development

Account must be taken of available financial resources and staffing resources necessary to fulfil both the operational requirements of the Board's services, and for any commitment required of the employer in relation to the course of study.

### Components of Course and Associated Fees which would normally be funded by the Board will include:

- **Registration**
- **Course Fees**
- **Examination Costs**, including Exemption Fees.
- **Essential Text Books**, provided they are not available from within the service or the local library. Any purchases must follow the Board's procedures. Items bought remain the property of the Board and must be returned to the Board when study is completed or employment terminates.
- **Essential Tools and Equipment** - any purchases must follow the Board's procedures. Items bought remain the property of the Board and must be returned to the Board when study is completed or employment terminates.
- **Excess Travel Costs** – defined as the difference between usual travel to work costs and travel to place of study costs. Tickets or receipts must accompany all claims, and the Board's procedure for claiming of expenses must be followed.
- **Subsistence** – if appropriate a subsistence allowance may be paid as specified in the current Conditions of Service.
- **Other Expenses** – at the discretion of the Depute Assessor.

### Non-Financial Support

- **Time off** from the normal working day. (no enhanced payments will be made for attendance out with normal working hours)
- **Study Leave for Examinations** –one half day per subject per exam diet.
- **Time off for Formal Examination Attendance** – time off from the normal working day or, where examinations fall on a public holiday, a period of time in lieu will be granted to correspond with the duration of the examination, and
- **Time Off to Resit Examinations** – flexi-time, annual leave, TOIL or unpaid leave can be used for re-sitting examinations.

**Full time study and workplace assessed qualifications are not included within the above guidelines.**



Dunbartonshire and Argyll & Bute  
Valuation Joint Board

## LEARNING CONTRACT

*This form is to be completed by the Applicant after reading the Further and Higher Education Policy.  
By signing this Learning Contract you are agreeing to be bound by the terms of this Learning Contract and the policy.*

PERSONAL DETAILS : TO BE COMPLETED BY APPLICANT	
Full Name:	
Post Title:	
Salary Scale / Grade:	
Present Post Appointment Date:	
Service:	
Section:	Location:
Work Telephone Number:	
Previous relevant qualifications, with dates:	

COURSE DETAILS : TO BE COMPLETED BY APPLICANT		
Course / Qualification applied for:		
Enrolment Date:		
College / University / Professional Body:		
Specify full qualification or intermediate stage:		
Main Subjects:		
Method of Study, with options if appropriate:		
Full course duration:	Start date:	Completion date:
First stage:	Start date:	Completion date:
Examination dates:		
Agreed latest date for completion of course qualification:		

## LEARNING CONTRACT

All employees who are granted financial assistance for further or higher education by Dunbartonshire and Argyll & Bute Valuation Joint Board (hereinafter referred to as the Board) will enter into this Learning Contract with the Board and will agree to the terms and conditions stated below.

### Terms and Conditions

- A. Where an employee voluntarily leaves the employment of the Board, or withdraws from the course before completing the whole or defined part of the course qualification, or fails to complete the course qualification by the agreed latest date for completion of the course / qualification, then repayment in full of the financial assistance for the agreed course fee and all associated fees will require to be repaid to the Board by the employee (unless there are exceptional circumstances for failure to complete the course such as documented medical grounds).
- B. Where an employee chooses to leave the employment of the Board within a 4-year period of completing the course / qualification, they will be required to repay a percentage of the financial assistance received as follows:  
Leaving within 36 months of completing the course - 100% to be repaid.  
Leaving between 37 and 42 months of completing the course - 50% to be repaid.  
Leaving between 43 and 48 months of completing the course – 25% to be repaid.
- C. Should a member of staff be dismissed from the Board for reasons of misconduct or otherwise, they will have to repay a percentage of the financial assistance received as follows:  
Dismissed during the course – 100% of all financial assistance paid to date.  
Dismissed within 36 months of completing the course - 100% to be repaid.  
Dismissed between 37 and 42 months of completing the course - 50% to be repaid.  
Dismissed between 43 and 48 months of completing the course – 25% to be repaid.
- D. Continuance of financial assistance and/or support will only be granted if the Board is satisfied that the employee is making progress in the studies and attendance levels at the course are satisfactory. If the Board is not satisfied, it will withdraw the facilities granted and will require the repayment of the financial assistance granted, or part thereof, unless exceptional circumstances exist.
- E. Recovery of financial assistance will not apply if the Board causes an individual's post to be made redundant.
- F. The Assessor will authorise the granting of financial assistance to an employee through use of the Learning Contract. No assistance and / or support will be authorised or permitted unless the Learning Contract has been signed by the employee.
- G. Where completion of a course of study or qualification is an essential requirement of the post, failure to successfully complete the course of study within the agreed period of time for the course / qualification, may result in termination of employment and/or repayment of any financial assistance granted by the Board.
- H. Where completion of a course of study or qualification is an essential requirement of the post, failure to pass associated examinations may result in termination of employment. In such circumstances, and where the course or qualification allows, members of staff to resit an examination any associated costs must be met by the employee.

### AUTHORISATION : TO BE COMPLETED BY DEPUTE ASSESSOR OR DELEGATED OFFICER

Authorised by:

Designation:

Date:

**By signing hereunder I hereby agree to be bound by such Terms and Conditions that form part of this Learning Contract.**

### APPLICANTS SIGNATURE

Signature:

Date:

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

Report by Depute Assessor &amp; Electoral Registration Officer

28 March 2025

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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 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.
- Progress in relation to disposal of Council Tax proposals and appeals.
- 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 2023 with a valuation date of 1 April 2022. This was the first Revaluation since 2017. Work has now begun on the planning for the 2026 Revaluation, which will be effective from 1 April 2026, with a valuation date of 1 April 2025.
- 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 a number of circumstances, including physical changes to properties. Any such change to the Valuation Roll may be challenged by relevant parties. From 1 April 2023 this process consists of two stages – an initial proposal stage to the Assessor, with the option to appeal an Assessor's decision to the Local Taxation Chamber (LTC).
- 2.3 Complex appeals proceeded to the Lands Tribunal for Scotland rather than the local Valuation Appeal Committee and in these cases, no statutory disposal dates apply. A number of appeals from the 2010 and 2017 Valuation Rolls remain outstanding and have now transferred from the Lands Tribunal to the Upper Tribunal of the LTC.
- 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 after 2025/26 remain uncertain. We continue to seek to embed NDR reform into “business as usual” practices going forward.

- 2.5 The existing powers and duties of the independent local Valuation Appeal Panels/Committees passed to the First Tier Tribunal (FtT) of the newly formed LTC of the Scottish Courts and Tribunals Service (SCTS) on 1 April 2023. The LTC now deal with both Non-Domestic and Council Tax appeals against decision notices issued by the Assessor.

### 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 final 2023 Revaluation Roll was made up on 15 March 2023 and came into force on 1 April 2023. New valuations for 15,180 properties were published online at the Assessors Portal.
- 4.1.2 During the financial year ending 31 March 2024, 938 alterations were made to the Valuation Roll. At the year end, there were 15,097 properties on the Roll.
- 4.1.3 Since 1 April 2024, 1,554 alterations have been made to the Valuation Roll. The majority of those were SCU deletions (More detail at 4.4).

#### 4.2 Disposal of 2017 Revaluation and ‘running roll’ appeals

- 4.2.1 All 2017 appeals are now disposed of in accordance with the timetable orders statutory disposal date 31 December 2024 with the exception of appeals sitting with the Upper-tier Tribunal.
- 4.2.2 The vast majority of the outstanding appeals were material change of circumstance appeals lodged on the basis of the Covid outbreak. All appeals lodged on Covid grounds were withdrawn with no alteration to the Valuation Roll.
- 4.2.3 A full reconciliation was completed with the LTC to establish which appeals are still live at Upper-tier Tribunal. A total of 69 appeals are currently live at Upper-tier Tribunal.

### 4.3 Non-Domestic Revaluation 2023 proposals

- 4.3.1 1258 Non-Domestic Revaluation proposals were received in the permitted 5-month window to 31 August 2023. The Scottish Government extended the normal 4-month window through amended Regulations. Proposals continue to be received from new occupiers, and on the basis of material change or error.
- 4.3.2 A disposal strategy has been created which aligns with the national strategy of the Scottish Assessors' Association. The new 2 tier system requires Assessors to submit Written Statement in response to proposal as well as a Proposal Decision Notice (PDN). The PDN forms the basis of any future appeal to the LTC and requires to be a substantive document fully setting out the Assessors position with reference to supporting evidence. Feedback from our teams mirrors that of Assessors nationally in that the preparation is onerous and required resources are significant.
- 4.3.3 As at 13 March 2025, 632 Proposals have been disposed of, leaving 626 Outstanding. Of those disposed of, Valuation Roll entries were amended for 381 proposals.

### 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 The 2023/24 Audit commenced on 19 August 2024 and is still being progressed. Annual declaration forms were issued to 1577 Self-Catering Unit operators advising of the changes in legislation and the new qualifying requirements. Supporting evidence was also requested.
- 4.4.3 As at 13 March 2025, a total of 280 SCUs have not met the qualifying criteria and have been deleted from the Valuation Roll. These are now in the process of being added as dwellings in the Council Tax Valuation List. This in itself is a significant workload.
- 4.4.4 A total of 1061 SCUs provided the requested information as retained their SCU status on the Roll. The remainder of SCUs are currently under consideration by the valuation team.
- 4.4.5 The Council Tax (Dwellings and Part Residential Subjects) (Scotland) Amendment Regulations 2024 came into effect from 1 April 2024 and impose a 56-day time limit for supporting evidence of lettings to be supplied to the Assessor. The penalty for failing to provide the information as requested, is that the Assessor must consider the property to be a dwelling for that financial year, with the property being added to the Council Tax Valuation List. There appears to be no mechanism in law for that decision to be re-visited if information is supplied at a later date.

- 4.4.7 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.
- 4.4.8 The new Regulations have placed 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. However it should be recognised this is not a sustainable solution from a budgetary nor from a wellbeing perspective.
- 4.4.9 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. A call log was created to monitor the volume of interactions in respect of SCU that allowed the assessment of whether the Board's communication strategy required any modifications. Telephone messaging was updated with additional information to handle calls more effectively by directing callers to our website.
- 4.5 Maintenance of the Council Tax Valuation List
- 4.5.1 Since April 2024, 975 properties have been added to the Council Tax List and 438 have been deleted bringing the total number of dwellings in the Joint Board area to 149,036.
- 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 Work on clearing the backlog of sold house banding re-appraisals which was highlighted to the Board during 2024 has now been completed.
- 4.6.3 As agreed with the Board, internal KPI targets have now been set for this process, with the exception that 75% of alterations are effected within 6 months of the date of receipt of a notification of sale. Although these internal targets have been set, there is no time limit in legislation for these checks to be carried out. As such, where competing priorities arise and other priorities have statutory time limits, they must take precedence.



4.6.4 The following figures show progress so far including the Q3 2024/25:

Quarter/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
<b>Q1, 2024/25</b>	95	6%	1%	93%
<b>Q2, 2024/25</b>	21	57%	29%	14%
<b>Q3, 2024/25</b>	10	90%	10%	0%

4.6.5 The above table demonstrates Sold House re-appraisals is now a well audited process with effective reporting procedures implemented throughout.

#### 4.7 Council Tax Proposals and Appeals

4.7.1 There are 102 Council Tax Proposals and Appeals outstanding. This has been a significant work stream with many appeals proceeding to hearing before the LTC

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 As at 13 March 2025, a total of 84 appeal notifications have been received since the transfer to LTC, where the Assessors decision notice has been appealed to LTC. A total of 26 appeals have proceeded to LTC since 31 October 2024 and they continue to be scheduled routinely by LTC.

4.7.4 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.

4.7.5 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 75 checks are still outstanding awaiting further consideration.

#### 4.8 Digitisation of Council Tax 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. 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. Temporary clerical assistants have been employed in Clydebank and Campbeltown offices to undertake the project with support from existing staff. As at 12 March 2025 progress was noted as:

<b>Council Area</b>	<b>Total Number scanned</b>
Argyll & Bute	30,603
East Dunbartonshire	34,563
West Dunbartonshire	39,608
Total	104,774

These statistics show a 29,930 increase since numbers were last reported to the Board in October 2024.

- 4.8.2 Funding for the temporary clerical posts is not available after 31/03/2025. The project will be continued utilising other clerical staff in the organisation where possible.

#### 5.0 **Forthcoming Priorities and Next Steps**

- 5.1 Continued focus remains on the disposal of 2023 revaluation proposals and appeals. All Proposal Decision Notices must be issued no later than 30 September 2025. As at 13/03/2025 a total of 629 proposals remain outstanding, approximately 30% of these relate to a national issue that will be tested at LTC in due course.
- 5.2 The Annual Self Catering audit for 2023/24 financial year will continue and where SCUs no longer meet the criteria they will be deleted from the Valuation Roll and added the Council Tax list as dwellings.
- 5.3 The Annual Self Catering audit for the 2024/25 financial year will begin in April 2025 with an email request for information. Where no response is received, requests for the annual information will be sent out by post.
- 5.4 Work continues on delivering the project to revalue all Non-Domestic Properties on the Valuation Rolls for the 2026 Revaluation, with valuations of 14,946 subjects being required ahead of publication of the draft valuation roll on 30 November 2025.
- 5.5 Information gathering for the 2026 Revaluation is about to commence, with Assessor Information Notices requiring to be sent out. Non return of these results in a Civil Penalty Notice being issued.

## **6.0 Recommendations**

6.1 Members are asked to note:-

- (a) Progress in relation to the general maintenance of the Valuation Roll and the disposal of both 2017 appeals and 2023 proposals/appeals.
- (b) Progress in relation to the new SCU annual audit and its impact on staff and service delivery.
- (c) Progress in relation to the general maintenance of the Council Tax List, including the disposal of Council Tax proposals and appeals,
- (d) Progress in relation to Sold House Band Reviews.
- (e) The progress of our Council Tax record digitisation project.
- (f) Progress being made in relation to forthcoming priorities and next steps.

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## DUNBARTONSHIRE AND ARGYLL & BUTE VALUATION JOINT BOARD

Report by the Principal Admin Officer

28 March 2025

**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 4 October 2024 referred to the 2024 Canvass and the UK Parliamentary General Election.

### 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 Canvass 2024

4.1 The Electoral Registers were published on schedule on 1 December 2024.

4.2 The previous Board report explained data matching results and most of the relevant statistics were provided.

4.3 The statistics in the table below show the number of Canvass Forms ("CFs") and Invitations to Register ("ITRs") which received no response during the canvass process.

	<b>Argyll &amp; Bute</b>	<b>East Dunbartonshire</b>	<b>West Dunbartonshire</b>	<b>Total</b>
<b>Canvass Forms</b>	5180	7792	3583	<b>16555</b>
<b>ITRs</b>	1171	900	1351	<b>3422</b>

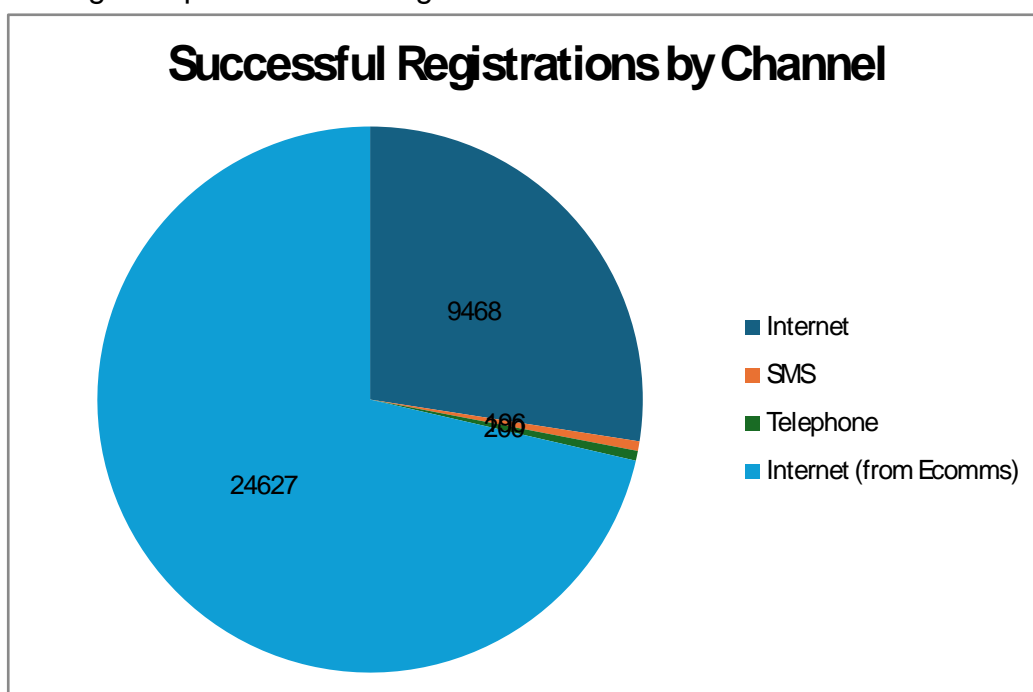
4.4 It was not possible to recruit canvassers for all required areas. This resulted in the Board's office based staff being utilised to carry out property visits during office hours.

Visit by	Properties visited
Canvassers	15,285
Office Staff	1,969
<b>TOTAL</b>	<b>17,254</b>

4.5 Feedback from canvasser questionnaires will be evaluated and included in the Annual Canvass report.

4.6 The chart below shows the popularity of using the internet to make a response.

4.7 The Internet figure (dark blue) shows those who received a paper canvass form and decided to respond online. The Internet (from Ecomms) figure, in lighter blue, shows those Route 1 and Route 2 properties which made an online response, following receipt of an encouragement email from us.



4.8 SMS and telephone responses have decreased in the last few years and as such will be removed as available options for the 2025 canvass.

4.9 Internal processes will be amended to take account of this change which will not have a major impact.

4.10 Comparison of Route 2 response rates from 2023 to 2024 below show a percentage decrease across the board. This can be explained by the reduced timescale available to carry out the canvass due to a delayed start as a consequence of the UK Parliamentary election.

Local Authority	2023 % return	2024 % return	change
Argyll & Bute	59.5	58.0	-1.5%
East Dunbartonshire	57.3	56.6	-0.7%
West Dunbartonshire	41.1	36.1	-5.0%

## **5.0 Follow-Up of Invitations to Register (ITRs)**

- 5.1 The canvass forms, which are issued during the autumn canvass, are used to identify potential new electors who are then sent an Invitation to Register (ITR). If an application is not made as a result of that invitation, the ERO must issue up to two reminders, one of which must, at some point, be a personal visit.
- 5.2 The Management Team took the decision to try a new approach for this ITR canvass, as the previous approach was proving to be not cost effective.
- 5.3 A matching process to Council Tax records will take place to identify any potential electors who have moved since being sent an ITR.
- 5.4 Further checks and contacts via email or telephone will also take place in March (when a door knock would normally have taken place) and again prior to the annual canvass in July 2025.
- 5.5 Any potential electors, who we believe are still resident, will receive a visit from a canvasser during the annual canvass timetable.

## **6.0 Fresh Signature for Devolved Absent Voters**

- 6.1 Due to UK Elections Act legislative changes, which came into effect on 31 October 2023, EROs are required to send a notice, in writing, to every elector who has a devolved absent vote and whose signature on the personal identifiers record is more than five years old:
  - requiring them to provide a fresh signature if they wish to remain an absent voter, and
  - informing them of the date on which they would cease to be entitled to vote by post or by proxy in the event of a failure or refusal to provide a fresh signature (i.e. six weeks from the date of sending the notice)
- 6.2 We wrote to 9,612 absent voters on 13 January 2025. Reminders were issued to 2,909 electors on 6 February 2025.
- 6.3 The absent votes for those who have not provided fresh details (1,277 electors) were cancelled on 26 February 2025.
- 6.4 Any elector removed from the devolved absent voter list through this process have been advised by notice and, at the same time, invited to reapply for an absent vote should they wish to.

## **7.0 Re-application for Reserved Absent Voters**

- 7.1 Due to the same legislative amendment all electors who hold a reserved absent vote must be invited to re-apply for their absent voting arrangement by 31 January 2026, and every three years thereafter.

- 7.2 EROs can choose when to carry out this write-out. After consultation with staff, it was agreed to issue renewal notices on Monday 12 May 2025. These must be issued by post.
- 7.3 The current number of electors who require to re-apply is 38,333.
- 7.4 Electors wishing to re-apply can do so online via the Governments webpage or in paper to the Boards offices.
- 7.5 Any elector who does not re-apply by 31 January will have their absent vote removed on 1 February 2026. A notice advising of the cancellation of their absent voting arrangement must be sent to them by post.

## **8.0 Ward 4 Kilpatrick By-Election**

- 8.1 The above by-election took place on Thursday 28 November 2024.
- 8.2 A timetable was agreed with the West Dunbartonshire Council Returning Officer, and data supplied in line with that agreement.
- 8.3 No emergency proxies or clerical errors were received in relation to this election.
- 8.4 The ERO provided staff cover in the Board's offices for the hours of the poll.

## **9.0 Ward 7 Kirkintilloch East & North and Twechar By-Election**

- 9.1 The above by-election took place on Thursday 13 February 2025.
- 9.2 A timetable was agreed with the East Dunbartonshire Council Returning Officer, and data supplied in line with that agreement.
- 9.3 No emergency proxies or clerical errors were received in relation to this election.
- 9.4 The ERO provided staff cover in the Board's offices for the hours of the poll.

## **10.0 Electoral Participation**

- 10.1 The number of overseas electors registering to vote has increased since the 15-year time limit was removed in January 2024. However, a large amount of these have not made any absent voting arrangements.
- 10.2 On 31 January 2025 emails were sent to 256 of the 640 overseas electors registered outlining their absent voting options.
- 10.3 To date only 4 of those 256 have applied for an absent vote.
- 10.4 Engagement will continue with these electors to ensure they are aware of options available for casting their vote while residing abroad.



- 10.5 The Electoral Commission have made resources available for young people and those educating them.
- 10.6 Links to these resources have been passed to each of council so that schools can be encouraged to use the materials and take part in the Welcome to Your Vote week which ran between 10 and 16 March 2025.
- 10.7 The materials were previously only aimed at 14–16-year-olds but are now aimed at children from the age of 7 years old in the hope that educating children at an earlier age will result in more of them registering to vote when they are of age to.

## **11.0 Recommendations**

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

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

Report by the Assessor &amp; Electoral Registration Officer

28 March 2025

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**Subject: Corporate Debt Policy****1.0 Purpose**

- 1.1 The purpose of the report is to seek Members approval of a new Corporate Debt Policy for the Joint Board.

**2.0 Introduction**

- 2.1 The Board do not have an existing policy. It is considered good practice for a local authority to implement a Corporate Debt Policy, enabling the coherent management of debt in a fair and consistent manner, and in terms of the Debt Arrangement and Attachment (Scotland) Act 2002.
- 2.2 Until recently, the Board had very few debtors. With the introduction of Civil Penalties for not complying with Assessor Information Notices, there has been a sharp rise in the number of outstanding debts to the Board.

**3.0 The Corporate Debt Policy**

- 3.1 The new Policy is attached as Appendix 1. It aims to ensure effective recovery and control of all debt owed to the Board with debt recovery methods being flexible and considering the needs of individuals and companies.
- 3.2 West Dunbartonshire Council carry out many finance services on behalf of the Board, in terms of the Support Service Agreement in place since March 2023.
- 3.3 The service provided by WDC include full debt recovery services.
- 3.3 The Policy details the Assessors approach in relation to Civil Penalties, where the law allows discretion. This is to ensure fair and consistent treatment of all debtors.

**4.0 Recommendations**

- 6.1 Members are asked to:

(a) Approve the Board's new Corporate Debt Policy.

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Appendix 1: Corporate Debt Policy



*Dunbartonshire and Argyll & Bute  
Valuation Joint Board*

## Corporate Debt Policy

<b>Version</b>	<b>Author</b>	<b>Changes</b>	<b>MT Approved</b>	<b>Board Approved</b>
0.1	R Hewton	New policy		
0.2	R Hewton	MT Comments incorporated	12/03/2025	
0.3	R Hewton	Write-off procedure changed to align with Financial Regulations		

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## 1. Introduction

- 1.1 This policy defines Dunbartonshire and Argyll & Bute Valuation Joint Board's ("The Board") approach to debt collection in relation to monies owed to the Board.
- 1.2 Implementing a Corporate Debt Policy ("the Policy") was identified as an essential element for local authorities in the coherent management of debt in terms of Regulations under the Debt Arrangement and Attachment (Scotland) Act 2002.
- 1.3 The Policy aims to ensure a joined-up debt management approach which gathers together all debt owed to the Board by an individual to streamline recovery and provide a fair and equitable treatment in dealing with the individual's debts.
- 1.4 The Policy is the Board's statement on how it will work with its residents, customers and partners to collect debt. It outlines what it will do to help those who are in debt to manage their payments whilst paying their debts. The Policy is in recognition that it is important to communicate our approach to debt management to key stakeholders as it promotes efficiency and consistency in the raising and collection of debt.
- 1.5 The aim of the Policy is to achieve good practice in collection of monies due. Good practice is considered to be the achievement of the best possible recovery for the Board whilst ensuring liability to pay is calculated correctly, enforcement action is reasonable and those who are vulnerable are assisted in meeting their financial obligation to the Board.

## 2. Background

- 2.1 The Board has a duty to collect all debts due as quickly and economically as possible.
- 2.2 The Board is committed to promoting financial inclusion and capability and in doing so recognises the problems of multiple indebtedness, poverty and deprivation, and the need to break the poverty trap by helping debtors to meet their liabilities in a supported, controlled and managed manner.
- 2.3 Under the terms of a support services agreement, debt recovery services are carried out on the Board's behalf by West Dunbartonshire Council (WDC).

### 3. Objectives

- 3.1 The Board's aim is to maximise income collection, whilst maintaining a fair and consistent approach to debt collection and write-off.
- 3.2 The Board considers that individuals and companies have a responsibility to pay all amounts properly due to the Board. To achieve this, the Board will:
- Encourage individuals and companies to contact the Board as soon as they have problems paying,
  - Encourage individuals and companies to pay on time and, where relevant, regularly to prevent a culture of non-payment,
  - Offer a range of easily accessible payment methods,
  - Offer a sensitive and flexible approach to debt collection whilst ensuring monies due are effectively and efficiently recovered,
  - Take account of the whole financial situation of the debtor and collect debts in a sympathetic and efficient way while ensuring our approach is transparent, consistent and equitable,
  - Aim to achieve a fair balance between the claims of competing creditors, in recognition of the need for the individual to maintain an acceptable standard of living,
  - Offer specialist, independent debt advice by referral to the Advice Partnership,
  - Recognise the debt advice provided by advice agencies as best practice,
  - Treat all debtors as individuals and consider, wherever possible, individual circumstances when taking action to recover debt,
  - Try to reach satisfactory arrangements for payment of debt at all stages of recovery recognising that, where this cannot be achieved, we will take recovery action using the appropriate legal powers.

### 4. The Benefits of a Corporate Debt Policy

- 4.1 The policy will help ensure that:
- individuals can come to realistic repayment agreements,
  - where appropriate the Board takes enforcement action,
  - employees take a holistic approach to corporate debt,
  - individuals are offered appropriate advice as early as possible to attempt to manage debt better and facilitate better collection rates by the Board,
  - compliance with the Board's Financial Regulations and Standing Orders.



## 5. Code of Practice for Collecting Debts

- 5.1 This Policy applies to all debt owed to the Board. The policy will seek to ensure that vulnerable individuals are not harmed by the implementation of this policy.

Those who might be potentially vulnerable include:

- the elderly
- lone parents and their children
- those with additional support needs
- people with a chaotic lifestyle e.g. in prison, etc.
- people with disabilities or a long-term illness and their carers
- unemployed people and others reliant on benefit
- young people
- people on low incomes.

## 6. Communication and Contact with the Board

- 6.1 The Board will:

- Ensure all invoices are raised as soon as practicable, and will include clear, relevant and full information as to:
  - What the invoice is for,
  - When payment is due,
  - How and where to pay,
  - How and who to contact for further information and/or advice.
- Provide interpreting facilities for non-English speaking customers.
- Encourage individuals to make contact at an early stage of the recovery process.
- Provide clear information about all aspects of collection and debt recovery including where advice and help is available.
- Communicate clearly and without jargon.
- Attempt to respond to any debtor's correspondence within 10 working days. If we cannot do this, we will contact the debtor and tell them why and who is dealing with their query, and when they can expect a full response.
- Handle all complaints in line with the Board's complaints handling procedures.

## 7. Collection and Recovery Process

### 7.1 The Board will:

- Promote an approach within the Board that goods and services provided by the Council are paid prior to or on provision/delivery,
- Provide a variety of efficient payment methods,
- Provide, and make widely available, clear and concise information about the statutory recovery processes available to us and our approach to and provisions for people with financial difficulties,
- Use the full range of statutory powers available to us to obtain payment,
- Make every effort to adhere to the timetable/limits we set for recovery procedures.

## 8. Repayments

### 8.1 The Board will:

- Negotiate with debtors for repayments, taking account of personal circumstances, where appropriate and making reference to the requirements under the Bankruptcy and Debt Advice (Scotland) Act 2014,
- Recognise payment proposals from money advice agencies, when negotiating repayments with all debtors in line with the requirements in utilising The Common Financial Statement (CFS),
- Acknowledge the distinction between 'can't' and 'won't' pay. The Policy will seek to promote financial inclusion and early intervention by recognising that debtors may have underlying problems with money management or may not be receiving all the financial assistance to which they are entitled,
- Use a variety of collection methods including attachment of earnings, court orders, bankruptcy and sequestration, deductions from income support, job seekers allowance and employment support allowance and alternative payment arrangement (APA) for UC claimants.

## 9. Employees as Debtors to the Board

- 9.1 It is expressly stated in the terms and conditions of employment that employees have a duty to make any payments due to the Board in good time. If a debt is owed by an employee and no sustainable payment arrangement is in place and maintained, the Board will be entitled to make appropriate deduction from employee's pay without the employee's further agreement. The employee will be notified of any such arrangement being put into place.

## 10. Debt Collection Agents and Sheriff Officers

- 10.1 When WDC, on the Board's behalf, have exhausted in-house arrears procedures the debt is passed to the Council's Sheriff Officers for attempted collection. The Sheriff Officers will attempt to collect the debt using a variety of approaches and solutions which are appropriate to each individual case, such as:
- Issuing letters, SMS text campaigning, outbound telephony campaigning,
  - Conclude payment arrangements,
  - Issue notice of legal proceedings letters,
  - Undertake visits to commercial premises and issue Charges for Payment together with Debt Advice and Information Packs served where appropriate,
  - Take enforcement action in terms of Debtors (Scotland) Act 1987 in line with legislation.
- 10.2 It is vital for agents undertaking any collection activity on behalf of the Board to work to a clear strategy for how these externally provided activities are selected, implemented and managed. The Board will at all times retain responsibility for any debt passed to a collection agent or sheriff officer.
- 10.3 The Board will also ensure that external agents are made aware of vulnerable situations and treat all debtors with respect.
- 10.4 Enforcement agents/agencies must recognise that each has a role in ensuring that the vulnerable are protected and that their recovery process is as agreed between the agent/agency and the Board.
- 10.5 Wherever possible, enforcement agents should have arrangements in place for rapidly accessing translation services when these are needed, and provide, on request, information in large print or in Braille for debtors with impaired sight.
- 10.6 Collection agents and sheriff officers appointed by WDC on behalf of the Board will operate within the Code of Practice set by WDC, which is provided during the tendering process.

## 11. Late or Missed Payments

- 11.1 Payment arrangements will be closely monitored by WDC, with appropriate recovery action being taken for late or missed payments.
- 11.2 All Invoices are due for payment by their stated due date. Failure to pay by the due date will result in the issue of reminders.
- 11.3 Individuals and companies are responsible for ensuring payments are made by the due date. Those who anticipate problems in making payment on time will be actively encouraged to contact the Board to discuss alternative payment arrangements.

## 12. Payment Arrangement

- 12.1 All payment arrangements will be made on the basis that payment will be made as agreed. While entering into a payment arrangement, staff will ensure that the debtor can afford the arrangement. This is to ensure unrealistic arrangements are not entered into which may lead to additional work for the Board and WDC, and inconvenience for the Debtor.

## 13. Evasion and Fraud.

- 13.1 Unlawful evasion or fraud to avoid payment will not be tolerated. Where this is identified, in addition to taking action to enforce payment, the Board will seek to impose such further penalties or sanctions as the law allows. Where debts arise through evasion or fraud, the Board will seek to recover payment in full as quickly as possible and will only agree payment arrangements in exceptional circumstances.

## 14. Write Offs

- 14.1 The Board recognises that where a debt is irrecoverable, prompt and regular write off of such debts is appropriate in terms of good accounting practice. The Board will seek to minimise the cost of write-offs by taking all necessary action to recover what is due. All debts will be subject to the full collection, recovery and legal procedures as outlined in our write off guidelines below.
- 14.2 Where it has not been possible to collect a debt, authorisation to write these debts off will be per the Board's Financial Regulations.
- 14.3 Write offs will be requested in the following circumstances:

#### 14.3.1 Deceased

When a person dies and leaves no estate. Before seeking write-off approval records are checked to determine whether any estate exists against which a claim could be made.

#### 14.3.2 No Forwarding Address

Many people in arrears leave their property leaving no forwarding address. Prior to seeking write-off approval every effort is made to trace the debtor(s). Records are checked and outside agencies are contacted to try to ascertain the debtor's address.

#### 14.3.3 Prescribed

A debt cannot be enforced after 5 years from the date it became due. The period applies in the absence of a relevant claim e.g. summary warrant or court decree, or acknowledgement of the debt via letter or payment. Where a relevant claim has been made (Summary Warrant or Decree), statute advises that all debts cannot be legally collected after 20 years of the last payment or acknowledgement of the debt and a debt automatically becomes prescribed at that point. The relevant law is contained within the Prescription and Limitation (Scotland) Act 1973.

#### 14.3.4 Unreasonable to Pursue

There are various reasons why it may be unreasonable to pursue a debt. Examples include:

- Where a person is permanently hospitalised, or goes into residential care, their income is used firstly towards the cost of their care, as is any capital which the person may have. It is often unreasonable to pursue any debt from people in this category due to personal financial circumstances.
- People who cannot deal with their debt problems due to mental illness, dementia or learning disability.

#### 14.3.5 Uneconomical to Pursue

Where the debt is below £75, The Board will not pursue this through court proceedings.

## 15. An Effective Policy

15.1 For the Policy to be effective The Board will endeavour to ensure:

- Maximisation of payment for services and goods ahead or on provision.
- Accurate, clear and prompt billing arrangements.
- Quick response to changes in circumstances.
- Fast and accurate delivery of entitlement to any benefit, discount or charge reduction.
- Offers of referral to advice partnership as early in the process as appropriate.
- An ability to follow through on publicly known enforcement actions within previously publicised timescales.
- The sharing of relevant information between services, subject to the General Data Protection Regulation (GDPR) and the Data Protection Act requirements.

## 16. Recovery Processes

### 16.1 Recovery of Civil Penalties

- 16.1.1 The Non-Domestic Rates (Scotland) Act 2020 (“The Act”) introduced Civil Penalties in the case of failure to comply with Assessor Information Notices.
- 16.1.2 Under section 30 of the Act, a penalty is recovered as a civil debt due to the assessor.
- 16.1.3 Monies collected by the assessor are paid in to the Scottish Consolidated Fund, less an amount for any reasonable expenses incurred in relation to administering penalty notices. This would include the cost of any debt recovery action.
- 16.1.4 A Civil Penalty Notice (“CPN”) is served in the case of non-compliance with an Assessor Information Notice (“AIN”). A person has 28 days to comply with an AIN.
- 16.1.5 An appeal against a CPN may be made to the First-tier Tribunal (“FTT”) for Scotland before the end of 28 days beginning on the date the CPN is given.
- 16.1.6 An appeal may only be made on the grounds that:
- The person appealing had a reasonable excuse for not complying with the AIN,
  - That the information required by the notice is not in the persons possession or control.

- 16.1.7 The FTT may mitigate or remit any penalty.
- 16.1.8 A penalty is due immediately on issue of a CPN. The amount of the penalty is determined by a formula based on rateable value, being the greater of £200 or 1% of the Rateable Value ("RV") of the property, or £1,000 if it is not yet in the Valuation Roll.
- 16.1.9 Where the AIN is complied with within 14 days of issue of the CPN, the penalty will be remitted in full.
- 16.1.10 In practice, the first invoice will be issued 14 days after the date of issue of the CPN. This will reduce administration costs during the 'grace period'.
- 16.1.11 If the AIN has not been complied with within 42 days of the issue of the AIN, a further penalty will become due. The penalty will be the greater of £1,000 or 20% of the RV, or £10,000 if the property is not yet in the Valuation Roll.
- 16.1.12 Again, the invoice will be issued 14 days after the second penalty becomes due.
- 16.1.13 Where the AIN has not been complied with within 56 days of the issue of the AIN, a further penalty of the greater of £1,000 or 50% of the RV, or £50,000 if the property is not yet in the Valuation Roll.
- 16.1.14 The third invoice will be issued 14 days after the third penalty becomes due.
- 16.1.15 The paying of a penalty does not negate the need for the original AIN to be returned.
- 16.1.16 The Assessor may mitigate or remit any penalty at any time.
- 16.1.17 Whilst the primary aim of this process is to maximise the AINs being properly completed and returned, the process of administering CPNs is very time consuming and costly. It is therefore the aim of the Board to collect Civil Penalties from which reasonable expenses incurred by the Board can be retained.
- 16.1.18 Where a CPN has been properly served by registered mail, it will be policy that only the last penalty invoice will be remitted on receipt of an AIN. For example, in the case of an AIN returned 50 days after issue, the penalty incurred at day 42 would be remitted, but the penalty incurred at day 28 would remain outstanding and payable.
- 16.1.19 Where a person fails to pay a Civil Penalty, a standard debt recovery action will be raised, and a payment decree sought from the Court.

- 16.1.20 If the outstanding amount is not paid in full the debt is passed to the Sheriff Officers for collection.
- 16.1.21 The debtor will be liable for the Assessors costs in bringing the debt recovery action, to the extent decided by the Court.
- 16.1.22 The Sheriff Officer may enforce payment of the arrears by various forms of diligence available to them e.g. bank arrestment, money attachment, sale of attached goods. The Board also has the option once an account is at summary warrant stage to raise an action to petition the ratepayer for sequestration/liquidation.
- 16.1.23 The debtor can contact the Board at any stage of recovery to enter into a payment plan for repayment of the sum due or to discuss issues in relation to the amount charged. Debtors can only contact the Sheriff Officer where a court judgement has been issued and it has been passed to the Sheriff Officer for collection to discuss repayment plans or issues in relation to the amount charged.

## 16.2 Collection of Sundry debts

- 16.2.1 The Board is responsible for billing and collection of all charges levied by the Board for goods and services.
- 16.2.2 The responsibility for charging lies with the relevant issuing service who will ensure, wherever possible, that collection of the fee or charge takes place prior to the service being provided.
- 16.2.3 Invoices will be raised as soon as possible when the charge is due and payable no later than 10 days after the goods or service are supplied.
- 16.2.4 Where a debt is in dispute, the debt will remain the responsibility of the issuing service. The dispute must be resolved within 20 working days of the receipt of the complaint. Where a dispute cannot be resolved within 20 working days, the issuing service must notify WDC's Finance Service Centre or Corporate Debt team of the reason, indicating when the dispute will be resolved. This will allow a hold to be placed on the account or the debt being passed to Sheriff Officer.
- 16.2.5 Debtors are advised on the invoice that payment is due immediately and payable no later than 10 days after the goods or service are supplied or payment plan instalment date commences.
- 16.2.6 Where an account remains unpaid 21 days after the date of issue debtors will be issued with a legal proceedings letter giving a further



14 days to make payment. This will indicate that failure to settle the account within a further 14 days will result in the matter being referred to Sheriff Officers for collection and/or considered for court action. The process for accounts outstanding depends on the value of the account and the cumulative value of all accounts outstanding for that particular debtor.

- 16.2.7 Where the debtor is unable to settle the required outstanding balance by the due date, an arrangement can be made to pay by instalments. In all cases the repayment period will be for the shortest term possible.

## 17. Review of Policy

- 17.1 The Corporate Debt Policy will be reviewed in the light of any legislative changes, trends or other factors that impact on the effectiveness of the policy.



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

Report by the Assessor &amp; Electoral Registration Officer

28 March 2025

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**Subject: RAAC – 235 Dumbarton Road****1.0 Purpose**

1.1 The purpose of the report is:

- to advise members of a recent survey of the Joint Board's office which identified RAAC planks in the building,
- to note the RAAC Management Plan that has been put in place, and
- to authorise a project to appraise options for the ongoing accommodation needs of the Board, in consultation with the Board's property sub-committee.

**2.0 Introduction**

2.1 Dunbartonshire and Argyll & Bute Valuation Joint Board ("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 ("the building").

2.2 The surveyors report was received by the Assessor on Monday 3 March 2025. The report advises that the roof of the building is formed of RAAC planks and that all areas with RAAC planks should now be actively managed until a permanent solution can be found and implemented.

**3.0 Information about RAAC**

3.1 RAAC is a reinforced form of lightweight concrete used to form panels or planks. It has no aggregate unlike common concrete. It was mainly used in flat roofs but also in some floor and wall panel construction in the UK from the mid-1950s to the mid-1990s. RAAC was used in a range of building types, both public and private sector, but is believed to be more common in schools, hospitals and public buildings.

3.2 Problems with RAAC have been known about since the 1980s, when some structures containing the material were required to be demolished. Its 'bubbly' texture and tiny holes throughout makes it much more vulnerable to moisture, which leads to decay, rusting, degradation and eventually, collapse.

3.3 There is a risk it can fail, particularly if it has been damaged by water ingress from leaking roofs which causes corrosion of the reinforcement, excessive thermal degradation, or if it was not formed correctly when originally made.

- 3.4 The Health and Safety Executive has said that RAAC is now beyond its lifespan, and structures containing the material may collapse with little or no notice.
- 3.5 The Standing Committee on Structural Safety (“SCSS”) issued an alert in May 2019 (Appendix 2) which provides guidance for owners of RAAC affected buildings.
- 3.6 The guidance from SCSS is that the lifespan of RAAC planks is considered to be around 30 years.

#### **4.0 RAAC Management Plan**

- 4.1 A RAAC Management Plan has been implemented, which has addressed the immediate safety issues, and put in place temporary arrangements for accommodating the Joint Board’s staff based in Clydebank.
- 4.2 The version of the plan as at 20 March 2025 is attached to this report as Appendix 1.

#### **5.0 Next steps**

- 5.1 Options for the longer term will need to be explored to ensure the Board has a base for its operations in the Dunbartonshire area. This could include:
- Removal of RAAC panels, and reinstatement of roofs.
  - Demolition of the building, and new build.
  - Sell the existing building/site and buy a new building.
  - Sell the existing building/site and rent an office building.
- 5.2 It is proposed that officers proceed to procure an options appraisal of the Board’s current building/site, and look at options for alternative accommodation.
- 5.3 On receipt of options, the Board’s Property sub-committee would convene to review the options in detail, ahead of making a recommendation to the full Board at the next available meeting.

#### **6.0 Recommendations**

- 6.1 Members are asked to:
- (a) Approve the Board’s RAAC Management Plan.
- (b) Authorise officers to proceed with an options appraisal for the Board’s accommodation needs.
- (c) Agree that the Board’s Property sub-committee shall meet to review options, and make a final recommendation to the Board.

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Appendix 1: RAAC Management Plan – 235 Dumbarton Road





*Dunbartonshire and Argyll & Bute  
Valuation Joint Board*

## RAAC Management Plan

<b>Version</b>	<b>Author</b>	<b>Changes</b>	<b>MT Approved</b>	<b>Board Approved</b>
0.1	R Hewton	New policy and Procedure		
0.2	R Hewton	Updates to building procedures		
0.3	R Hewton	Management Team Review	10/03/2025	
0.4	R Hewton	Changes following feedback on space requirements		
0.5	R Hewton	Update to refer to new building plans in Appendix 6		
0.6	R Hewton	Minor updates to plan		

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- 10. Updated Guidance for building users ..... 15
- 11. Updated Procedures for opening and closing the office ..... 18

**PLEASE NOTE:**  
**A full assessment of each room at 235 Dumbarton Road, including photographs, can be found online by [clicking here](#).**



## 1. Introduction

- 1.1 Dunbartonshire and Argyll & Bute Valuation Joint Board (“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 (“the building”).
- 1.2 A report (Appendix 1), was received by the Assessor on Monday 3 March 2025. The report advises that the roof of the building is formed of RAAC planks and that all areas with RAAC planks should now be actively managed until a permanent solution can be found and implemented.
- 1.3 This document forms the Board’s response, and updated procedures for the occupation of the building.

## 2. More about RAAC

- 2.1 RAAC is a reinforced form of lightweight concrete used to form panels or planks. It has no aggregate unlike common concrete. These were mainly used in flat roofs but also in some floor and wall panel construction in the UK from the mid-1950s to the mid-1990s. RAAC was used in a range of building types, both public and private sector, but is believed to be more common in schools, hospitals and public buildings.
- 2.2 Problems with RAAC have been known about since the 1980s, when some structures containing the material were required to be demolished.<sup>1</sup> Its 'bubbly' texture and tiny holes throughout makes it much more vulnerable to moisture, which leads to decay, rusting, degradation and eventually, collapse.
- 2.3 There is a risk it can fail, particularly if it has been damaged by water ingress from leaking roofs which causes corrosion of the reinforcement, excessive thermal degradation, or if it was not formed correctly when originally made.
- 2.4 The Health and Safety Executive has said that RAAC is now beyond its lifespan, and structures containing the material may collapse with little or no notice.<sup>2</sup>
- 2.5 The Standing Committee on Structural Safety ("SCSS") issued an alert in May 2019 (Appendix 2) which provides guidance for owners of RAAC affected buildings.
- 2.6 The guidance from SCSS is that the lifespan of RAAC planks is considered to be around 30 years.

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<sup>1</sup> <https://www.theguardian.com/uk-news/2023/sep/04/raac-crisis-who-knew-what-when-crumbing-concrete-england>

<sup>2</sup> <https://www.hse.gov.uk/reinforced-autoclaved-aerated-concrete/index.htm>

### 3. Areas affected by RACC (“affected area”)

- 3.1 The plan of affected areas can be seen in Appendix 6, with the affected areas on each floor being shaded in red. The grey shaded areas are confirmed as unaffected. The orange shaded areas were not able to be inspected, and as such are presumed to be RAAC affected.
- 3.2 For clarity, the affected areas of the whole building are:
- All areas in the top floor
  - The main file hall on the ground floor
  - The bin/general store accessed from the file hall
  - The cleaners store accessed from the file hall
  - The gents toilets accessed from the main front foyer
  - The accessible toilet and the corridor outside it.
  - The ladies toilet accessed from the corridor outside the training room
  - The main entrance foyer (the double height part)
- 3.3 In the above areas, RAAC has been identified as having been used in the planks which form the roof covering.
- 3.4 Although not included in the plans in Appendix 6, the basement areas are unaffected.

## 4. Considerations which have influenced Risk Management

- 4.1 The use of space beneath a roof will affect the associated risk e.g. an office will be a higher risk than a store.
- 4.2 Spending less time in an affected area decreases the likelihood of encountering the hazard, thereby reducing the overall risk.
- 4.3 There is doubt about the structural adequacy of the planks due to multiple evidence of water ingress, which has been evident in the building over a number of years.
- 4.4 The use of the space beneath the roof should be discontinued until the roof has been strengthened or replaced.
- 4.5 There is evidence of roof ponding, roof leaks, and other signs of deterioration of the planks.
- 4.6 There have been many instances of re-surfacing that have taken place on the roof which may have affected the load on a roof.
- 4.7 Many parts of the roof have been repaired with black coloured surfacing - this may indicate enhanced sensitivity to thermal effects.
- 4.8 Those who enter affected areas should be made aware that they must report any leaks, cracks and or other potential defect issues immediately.
- 4.9 The presence of Asbestos Containing Materials (“ACMs”) in ceiling voids will introduce an additional risk in the event of the failure of a RAAC plank above it, in that Asbestos could be disturbed and released into the air.
- 4.10 If there are sudden changes such as audible cracking sounds or increased water ingress, or observable deflection (changes or sagging to the roof or ceilings), then the area should be immediately closed off. This would apply to any form of structure.
- 4.11 Any such observations could be warning signs and should merit expert attention from an appropriately experienced Chartered Structural Engineer or Chartered Building Surveyor.
- 4.12 All floor plates are believed to be formed of reinforced concrete. A failure of a roof panel on a floor above is unlikely to have any impact on lower floors underneath the affected area.
- 4.13 Sight must not be lost of the fact that the 2018 collapse in a school building (see Appendix 2, page 1) was sudden with very little noticeable warning. This is indicative of shear failure in cement based materials and can only be protected against by knowing that there is sufficient shear resistance in the material, the reinforcement, or both.

## 5. Asbestos

- 5.1 When asbestos-containing materials (ACMs) are disturbed, dangerous asbestos fibres are released into the air. When a person is exposed to (or inhales) such fibres, the person is at risk of developing a fatal or serious disease, such as mesothelioma, asbestos-related lung cancer, asbestosis and pleural thickening.
- 5.2 An Asbestos Survey was obtained by the Board in 2013. The Report covered the entire building (for the avoidance of doubt, this includes the part formerly occupied by WDC as the Education Resource Centre).
- 5.3 Insulation Board containing asbestos, was positively confirmed as being present above the ceiling tiles in the upper floor ladies toilets. Remedial works were carried out, but the ACM remains above the ceiling tiles.
- 5.4 Ceiling voids in a number of areas on the upper floor were unable to be inspected due to the nature of the fixed ceiling tiles. It must therefore be assumed (until proven otherwise), that those voids which were not inspected will contain ACMs.
- 5.5 The presence of RAAC above ACMs increases the risk of asbestos exposure. In the event of collapse of a RAAC plank, the ACM below can be disturbed. This disturbance can release dangerous asbestos fibres into the air, which can cause serious health problems if inhaled.

## 6. Initial Response

- 6.1 The Board's Business Continuity Team convened on the morning of 3 March 2025 to consider the Surveyors report and the initial response.
- 6.2 A hybrid meeting of staff based in the Clydebank office took place later that morning. Staff were advised of the content of the surveyor's report, and some background information about RAAC.
- 6.3 Staff were asked to work from home until the Risk Management could be undertaken and a short-term solution implemented.

## 7. Short Term Solution

- 7.1 The following changes to the occupation of the building have been made to allow staff to return to the building.
- 7.2 The main entrance (fronting on to Dumbarton Road) will cease to be used for day-to-day access and egress from the building. It will remain as an emergency escape route.
- 7.3 Staff can continue to use the rear door (from the back car park) to access the ground floor of the building.
- 7.4 Main entry to the building will be via the side entrance (beside the ramp to the rear car park), via steps to the gate, and onward through the door marked entrance.
- 7.5 A reception area exists inside this door, which will be used for accepting deliveries, receiving visitors and contractors, and dealing with public enquiries. Reception will be staffed by our clerical/admin team.
- 7.6 The Business Support Team will move from the affected upper floor to the office adjacent to the reception area.
- 7.7 The Valuation Team (including valuation managers) will move from the affected upper floor to the former clerical/admin room adjacent to the old reception and large file hall. Access to this is past the new reception, and through the foyer, remaining in the area under the upper landing which provides protection from any fall from the roof above.
- 7.8 Clerical/admin team will move to the large room beside the new reception area.
- 7.9 The kitchen adjacent to the new reception will be brought back in to use, resulting in the upper floor kitchen no longer being used.
- 7.10 The upstairs toilets and shower will no longer be in use.
- 7.11 There are three toilets available in unaffected areas: adjacent to the new reception, and in the wing directly opposite. The other toilets on the ground floor will no longer be in use.
- 7.12 The scanning room, library, stationery store and training room are in an unaffected area and can continue to be used.
- 7.13 A seating/break area will be formed in the room which is parallel to the corridor containing the accessible toilet. This will also contain the Multi-Function Device ("MFD") for the office, and a table and chairs for visitors inspecting registers etc.

- 7.14 The main file hall will still hold our domestic files, and the non-domestic files will remain in the two rooms on the upper floor. All of these are affected areas, and guidance (including that shown later in this document at part 10) should be followed when access is required to these areas.
- 7.15 There will be no access to the roof, by either staff or contractors without a further thorough individual risk assessment being conducted. This is a direct recommendation from the surveyors' report.



## 8. Longer Term Plans

- 8.1 An initial report will be presented to the Board at its meeting in March 2025.
- 8.2 It is proposed that the Board's property sub-committee will convene. Options will be discussed and investigated, and any required development appraisals procured. These could include:
- Removal of RAAC panels, and reinstatement of roofs.
  - Demolition of the building, and new build.
  - Sell the existing building/site and buy a new building.
  - Sell the existing building/site and rent an office building.
- 8.3 A paper will be presented to the next full meeting of the Board, with a recommendation on the best long term accommodation solution for the Board.

## 9. Risk Management

- 9.1 Risk Management Procedures have been formulated, incorporating guidance from the Institution of Structural Engineers' ("ISE") document "*RAAC Investigation and Assessment – Further Guidance*" (Appendix 4).
- 9.2 Survey information has been used to assess a risk classification for the planks and the affected areas. The following table was developed by the ISE for risk rating purposes.

Assessment category	Risk category	
Red	Critical risk	Requires urgent remedial works which may include taking out of use or temporary propping to allow the safe ongoing use of a building. Depending on the extent, this may be part or all of the building.  Combined with awareness campaign for occupants including exclusion zones.
	High risk	Requires remedial action as soon as possible.  Combined with awareness campaign for occupants, which may include exclusion zones, signage, loading restrictions and the need to report changes of condition, eg, water leaks, debris, change in loading, etc.
Amber	Medium risk	Requires inspection and assessment on a regular basis, eg, annually.  Combined with awareness campaign for occupants, which may include signage, loading restrictions and the need to report changes of condition, eg, water leaks, debris, etc.
Green	Low risk	Requires inspection and assessment occasionally, say <b>three year</b> period depending on condition.  Combined with awareness campaign for occupants, which may include signage, loading restrictions and the need to report changes of condition, eg, water leaks, debris, etc.

- 9.3 There are significant examples of water ingress through and on the RAAC planks. This is evidenced by signs of staining on the planks, and on ceilings below. There is also extensive evidence of salt crystallisation on the planks.
- 9.4 The presence of water within RAAC panels is of concern and therefore a panel with observed historic water ingress has an elevated risk level. The table below is to be used for panels that have been subject to long term water ingress.

Risk assessment if water ingress is observed				
Deflection	Major cracking or spalling	Minor cracking/ or spalling within 500mm of support	Minor cracking or spalling away from the supports	No visible defect
Deflection >span/100	Red	Red	Red	Red
Span/100<deflection<span/200	Red	Red	Red	Red
Span/200<deflection<span/250	Red	Red	Amber	Amber
Deflection<span/250	Red	Red	Amber	Amber

- 9.5 Due to the known issues with water penetration in the building, there is a high likelihood, without carrying out further destructive surveys, that the planks attract a Red rating.
- 9.6 With the planks now having lasted twice their expected lifespan of 30 years, there would appear to be no benefit of carrying out a full destructive survey of the planks. A full destructive survey would require all furniture removed from affected areas, the removal of all light fittings and electrical services (emergency lighting, alarm system, fire alarm sensors/sounders) in ceilings, and the removal of ceilings themselves.
- 9.7 Risk Management has proceeded on the basis that the planks have attracted a Red risk rating.
- 9.8 The response to a Red risk rating should be remedial action, with exclusion zones being set up. The response should be time dependent. The organisation's initial response is reflective of this advice.
- 9.9 A Risk Assessment gauges the likelihood of a hazard occurring, and the severity of it happening to arrive at a risk score.
- 9.10 A full RAAC Risk Assessment (Appendix 5) has been undertaken, the resultant actions from which have been used to formulate the new and update procedures in relation to:
- Opening and Locking the Building
  - Lone Working Procedures
  - Fire Evacuation Plan
  - Visitors and Contractors Arrangements
  - This RAAC Management Plan

9.11 The following is a summary of the risk mitigation strategies:

1. **Injury to staff from falling planks/ceilings (Initial Phase):**
  - Finalise RAAC Management Plan.
2. **Injury to staff from falling planks/ceilings (Short-term Phase):**
  - Move offices/staff out of affected areas.
  - Update procedures for safe entry/exit.
  - Install clear signage.
  - Restrict access to non-essential areas.
  - Update caretaker procedures.
  - Relocate frequently used files.
  - Allocate resources for scanning projects.
  - Provide staff guidance on safety measures.
  - Introduce a reporting system for damage.
  - Implement regular inspections of affected areas.
3. **Injury to visitors from falling planks/ceilings:**
  - Close existing visitors entrance
  - Install external signage for new entrance.
  - Hold visitor meetings in safe areas.
4. **Injury to contractors from falling planks/ceilings:**
  - Make RAAC Management Plan available at Reception.
  - Provide G4S Keyholding service with the plan.
  - Introduce a permit scheme for work in affected areas.
5. **Injury from falling through fragile roof:**
  - Update contractor procedures for roof access.
  - Attach warning tags to roof keys.
6. **Inhalation of Asbestos:**
  - Include asbestos survey in RAAC Management Plan.
  - Instruct staff to close doors in case of collapse.
  - Doors to affected areas should be kept closed at all times.
7. **Confusion during fire evacuation:**
  - Update Fire Evacuation Plan.
  - Ensure clear processes for temporary presence in affected areas.
  - Conduct regular fire drills.
8. **Slips/Trips/Falls:**
  - Check and repair paths and handrails.
  - Mark steps outside new entrance.
9. **Confusion in the event of a collapse:**
  - Update Fire Evacuation Plan with specific guidance.
10. **Financial Risk from injury claims:**
  - Update insurance coverage.
11. **Risk of injury to lone workers:**
  - Update caretaker procedures.
  - Ensure appropriate arrangements for cleaners.
  - Move cleaning cupboard.
  - Include lone working instructions in RAAC Management Plan.
12. **Psychological Stress:**
  - Seek staff input on the RAAC Management Plan.
  - Communicate safety measures clearly.
  - Invite staff feedback and address concerns.

## 10. Updated Guidance for building users

- 10.1 The existing front entrance (fronting on to Dumbarton Road), will no longer be used for day-to-day access to the office. Use to be restricted to emergency exit, and for locking/unlocking the building until changes to the alarm system can be made.
- 10.2 New signage will direct visitors and contractors to the new entrance at the side of the building, accessed via the stairs and gate.
- 10.3 Staff may access the building through the new entrance, or the existing back door from the rear car park. This allows everyone to access and exit the building, and get to their place of work via unaffected areas.
- 10.4 There will be a single 'ticking in and out folder' for all staff, in the MFD Room.
- 10.5 Business Support Team will be based from a room adjacent to the new reception.
- 10.6 Clerical/admin staff will be responsible for staffing the new reception, which will handle incoming mail, and scanning.
- 10.7 The clerical/admin team (11 staff) will move to the large room adjacent to the new reception. An element of hot desking may be required.
- 10.8 The valuation team and managers (15 staff) will move from the affected upper floor, to the former clerical/admin office.
- 10.9 The Assessor and Depute Assessor will move from the affected upper floor to the Library and current Scanning Project Room on the ground floor.
- 10.10 Breakout rooms/meeting rooms will be formed in due course.
- 10.11 Staff should be able to carry out the majority (if not all) of their roles, without entering affected areas of the building.
- 10.12 The toilets accessed off the main foyer, the training room corridor, and the accessible toilet are all in affected areas and will be out of use. Toilets adjacent to the new reception, and in the wing opposite are in unaffected areas.
- 10.13 The upstairs toilets and canteen/kitchen are out of use and will be signposted as so. There is a kitchen for staff use adjacent to the new reception. A break area will be formed in the MFD Room.
- 10.14 Affected areas of the building will be clearly signposted. This will be by way of notices affixed to doors leading to affected areas, and in the case of the main two storey foyer, a line marking will be placed on the floor to delineate

the protected area under the landing from the unprotected (full height) affected area.

- 10.15 Persons working alone in the building should not enter affected areas, unless in possession of a Board Lone Working device. The device should have an Amber Alert set on it to expire at the expected exit time from the affected area. This will alert the 24/7 monitoring service if the timer expires, and it is not acknowledged.
- 10.16 Entry to an affected area should only be made where absolutely necessary. Staff should ensure a colleague is aware where they are going and when expected to be back.
- 10.17 The time spent in the affected area should be as short as possible. By reducing the time spent in the affected areas, the likelihood of harm to persons is hugely reduced.
- 10.18 The risk of collapse of a RAAC plank is increased during periods of inclement weather. Entry to an affected area during any of the following should be strictly limited:
- **Rain and Moisture:** Avoid entering the area during or immediately after heavy rain, as moisture can weaken RAAC planks.
  - **Temperature Extremes:** Be cautious during extreme heat or cold, as thermal expansion and contraction can stress RAAC planks.
  - **Wind:** Avoid entering the area during strong winds or storms, as high winds can exacerbate structural weaknesses.
  - **Snow:** The additional weight from snow lying on the roof could overload planks, causing them to fail.
- 10.19 All persons entering the affected areas should be fully familiar with this RAAC Management Plan.
- 10.20 On entering the affected areas, you should carry out a visual inspection of the area, looking for anything that looks unusual or out of place. This could be:
- signs of dust or debris on the floor or falling from ceilings,
  - new cracks in walls or ceilings,
  - light fittings or ceiling tiles having moved,
  - water dripping from the ceiling,
  - sagging of the roof or ceiling,
  - visible signs of the roof/ceiling not being straight,
  - unusual noises - cracking/rumbling/groaning
- 10.21 If anything is noted as being out of place during the above checks, the affected areas should not be entered, and concerns immediately reported to line managers/BST.
- 10.22 Ensure staff are aware of exit routes from the affected area and the building, and that those are not obstructed.

- 10.23 Be aware that in the event of an evacuation from the building, the safest route to exit the building may be through an affected area. The quickest and safest route to the assembly point should be taken.
- 10.24 In the event of a collapse where you witness the collapse:
- Promptly exit the building by the safest route possible,
  - Close any doors behind you as you leave an affected area,
  - Activate a fire alarm call point to alert other building users of the need to leave the building,
  - Report to the fire marshall at the assembly area and advise of the situation.
- 10.25 In the event of the fire alarm sounding:
- Persons should promptly exit the building by the safest possible route,
  - If the safest route is through an affected area, ensure there are no signs of collapse before entering.
- 10.26 As a rule, visitors to the building should not be in affected areas. Visitors should be restricted to the new public counter, the register checking area, or the training/meeting room.
- 10.27 Updated Contractor Guidance will be available at the new reception.
- 10.28 This document and its appendices will be updated on an ongoing basis. The most current version will always be available on the VJB website. QR codes will be posted around the office to allow quick and easy access to the document.

## 11. Updated Procedures for opening and closing the office

- 11.1 The office currently has two separate intruder alarm systems. Investigations are being made to see if these can be combined or made to work together better.
- 11.2 In the interim, the two systems will require to be set and unset separately.
- 11.3 Building Opening Procedure:
- Unlock the rear door from the outside (but do not open it)
  - Unlock the old front door and use your ID card to enter the internal door.
  - Unset the intruder alarm in the usual way.
  - Go back outside and unlock the side gate
  - Proceed through and unlock the new reception entrance
  - Unset the second intruder alarm.
  - The building is now ready for occupation.
- 11.4 Building Locking Procedure:
- Ensure all lights are off, windows closed, and internal doors closed.
  - Check the main file hall fire exit is secured, and the internal door to the file hall is locked.
  - Close the two adjoining doors on the ground floor between the old part and the new part.
  - Check the 'ticking in and out' folder to make sure everyone has left the building.
  - Set the alarm beside the new reception and leave via the new reception external door.
  - Exit through the gate, locking it behind you.
  - Lock the rear door from the outside.
  - Enter through the front door and check no one has entered the building again, before setting the alarm, and double locking the outside front door.





# Joint Valuation Board Offices 235 Dumbarton Road, Clydebank G84 4XJ

## RAAC Visual Assessment Report

Client: Dunbartonshire and Argyll & Bute Valuation Joint Board

Date of Survey 26 February 2025

Date of Report 28 February 2025

Document Number

AMA-DIA-250148-Joint Valuation Board Office

RAAC Confirmed	Yes
Further Visit Required	Yes

Pick Everard  
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## Joint Valuation Board Offices

### RAAC Visual Assessment Report



#### Document Revision

Rev	Purpose	Checked	Approved
P01	First Issue	Yes	Yes
P02	Revised Issue	Yes	Yes

#### Information Class : Confidential

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RAAC Visual Assessment Report

**Executive Summary**

A site visit was undertaken on: *26 February 2025*  
 The visit was undertaken on behalf of the Dunbartonshire and Argyll & Bute Valuation Joint Board.  
 The following observations were made in relation to the presence of RAAC at the site. Where critical actions have been highlighted, these should be reviewed by the site management in conjunction with the Dunbartonshire and Argyll & Bute Valuation Joint Board. The report should be read in full to understand the wider context.

Block	RAAC Present	Further Visit Recommended
Block A	<b>Confirmed</b>	<b>Recommended</b>

<b>Further Visit Required</b>	Yes	<p><b>Further Visit Reason</b></p> <p>Our visual inspection has confirmed the presence of RAAC within the building's construction. Further investigations are essential to evaluate the condition of the material, that will aid the remedial actions required and future management of the site</p>
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SITE PLAN KEY	
1	RAAC evident or firmly suspected (RED)
2	RAAC to be confirmed (AMBER)
3	Confirmed no RAAC evident (GREEN)
4	RAAC evident but with structural mitigation in place (either temporary or permanent works) (BLUE)

RAAC Visual Assessment Report

**Introduction**

**Pick Everard** has been appointed on behalf of the Dunbartonshire and Argyll & Bute Valuation Joint Board to provide a visual inspection of the existing buildings at the above site to determine the presence of Reinforced Autoclaved Aerated Concrete Panels (RAAC).

This report provides a summary of the inspection, commentary on the findings and recommendations for further actions where appropriate. It is ordered in to the following sections for ease of navigation.

**Site description** – illustrates the extent of the site and the associated Block References. Block names used locally are included in the Block by Block Findings for ease of reference.

**Desk study** – summary findings from our review of information made available prior to the visit. The purpose of the desk study is to plan a safe visit and to determine whether a visual inspection is required.

**Site Wide Summary** – provides a high level overview of the location of RAAC across all blocks.

**Block by Block Findings** – for each Block the findings are presented as follows:

- Overall summary - covers the form of construction, extent of inspection, general observations, presence of RAAC and any requirements for a return visit.
- Photographs – grouped by those that illustrate the form of construction and those that show any areas of significant concern.

**Appendices**

- Background of RAAC

**Limitations**

The report has been produced with the following limitations:

- The visual survey is limited by areas accessible at the time of the visit and should not be considered as exhaustive;
- No inspection of roof finishes or condition has been undertaken;
- The presence of water-leaks has not been confirmed and is based on visual observations and/or anecdotal evidence from discussions during the visit;
- No review of weatherproofing of the building fabric, rainwater goods, drainage systems or services has been undertaken;
- Proposed management, remedial works and risk assessments are outside the scope of this report.
- This report does not comment on the risk ratings where RAAC is found. This should be risk assessed by a suitably qualified and experienced structural engineer in accordance with the latest guidance.



Aerial photograph of site Google Maps (2023)

RAAC Visual Assessment Report

Site Description

Owned and operated by the Joint Valuation Board, the offices are located on Dumbarton Road, situated midway between the main town of Clydebank and Dalmuir.

Set on a slight gradient, the building consists of a single, two storey property with flat roof design. The basement level houses the plant rooms that serve the building with heating and power requirements, while ground and first floor levels provide a mixture of document libraries and office accommodation.

The building (Block A) comprises a concrete frame construction and is estimated to have been built circa. 1966



Plan showing site location

**RAAC Visual Assessment Report**

**Previous information review**

The following information has been reviewed prior to the site visit.

- Property Asset Management Plans (dated 14<sup>th</sup> March 2008)

**Asbestos**

Asbestos register not provided prior to survey taking place on site.

**Requires site visit**

Yes

**Reason for no visit**

N/A

RAAC Visual Assessment Report

**Site visit**

The following section summarises the block by block inspection for RAAC.

**Date of inspection:** 26 February 2025  
**Weather at time of inspection:** Heavy rain, wet  
**Roles of those met on site:** Caroline Shaw (Office Secretary)

**General commentary on site visit including general access granted**

Full access to all rooms was made available during our site visit. Our inspection was non-destructive and consequently we were unable to access above several ceilings to inspect beyond without irreparable damage to the finishes

Block	RAAC Present	Further Visit Recommended	Any other areas of concern
Block A	Yes	Additional visit required	None



Source: Site Plan

# Joint Valuation Board Offices

## RAAC Visual Assessment Report

# Block Assessment: Offices (Block A)

## Block Summary



### Site Data

**Block Reference:** Block A

**Block Age :** Circa 1966

**Block Age Other :** -

**Number of Storeys:** Two

**Suspended Ceilings Present:** A number of different finishes noted. The majority of the offices and circulation areas comprised suspended ceiling with concealed grid. The main foyer and entrance included shiplap timber cladding

### Extent of Inspection

Full access to the building was provided during our site visit

### Form of Construction

Concrete frame structure with brick infill walls. Flat roof design has a single-ply membrane weather proofing application.

### General Observations

Concrete floor construction noted.

### RAAC Present

(with high degree of confidence)

Yes

### Any other areas of significant concern observed

The site visits completed were only to consider the presence and the condition of RAAC panels, however, if other areas of significant concern were noted during the visit, these are recorded below:

Our inspection noted several areas where water ingress has resulted in the failing of some of the ceiling tiles. Additionally, we noted extensive evidence of water staining to tiles due to water ingress from the roof.

This fact, increases the risk with reference to RAAC and its poor performance and its possible subsequent failure when exposed to rainwater.

### Return Visit Recommended

Yes

### Reason for Return Visit

Not all areas could be inspected to gain enough confidence on the condition of RAAC as identified. Please refer to page 9 for the focus areas of the visit and actions required to be carried out by the responsible body.





## Joint Valuation Board Offices

### RAAC Visual Assessment Report

#### Focus Area of Return Visit

The Institution of Structural Engineers (ICE) estimates that the useful life of this type of roof plank is around 30 years, the existing roof deck is now twice that, approaching 60 years in age. In May 2019, the ICE, in collaboration with the Health & Safety Executive, issued a Standing Committee on Structural Safety (SCOSS) Alert concerning RAAC planks. The alert stated that planks installed before 1980 have surpassed their expected service life and should be considered for replacement.

Given the age of the RAAC planks, the roof area should be treated as 'fragile'. A thorough individual risk assessment must be conducted before accessing any roof area or making use of MEWPs, crawl boards, or independent fall arrest systems for any roof repair work.

Although RAAC planks should be managed until a permanent solution is determined, the risk of failure cannot be fully mitigated during this period. Until a detailed investigation into the condition of the RAAC is conducted, we are unable to advise the most appropriate course of action for the building's future use.

#### RAAC Layout Plan

The adjacent plan shows the principles of the requirement of the return visit.

#### Key

- Red areas indicate locations RAAC has been identified
- Grey areas indicate concrete slab
- Orange indicates No Access, without damage to the finishes

## Block Assessment: Offices (Block A)

### Return Areas of Focus

PICK  
EVERARD



Block 1  
First Floor

# Joint Valuation Board Offices

## RAAC Visual Assessment Report

# Block Assessment: Offices (Block A)

## Photographs: Form of Construction



Form of Construction Photo 1  
Concrete frame with brick infill, aluminium single glaze windows to the buildings side and rear



Form of Construction Photo 3  
Polycarbonate roof lights with single-ply membrane roof weather covering



Form of Construction Photo 5  
Concrete internal stairs at main entrance



Form of Construction Photo 7  
Suspended ceiling finish with concealed grid system



Form of Construction Photo 2  
Concrete frame with brick infill, uPVC double glaze windows to the building's front elevation



Form of Construction Photo 4  
Single-ply membrane roof weather covering



Form of Construction Photo 6  
Shiplap cladding ceiling finish



Form of Construction Photo 8  
Lift motor room, Timber structure and timber roof deck



Structural Areas of Concern Photo 1

Water-stained and damaged / missing ceiling tiles resulting from water ingress



Structural Areas of Concern Photo 3

Water-stained and damaged / missing ceiling finish through water ingress



Structural Areas of Concern Photo 5

Water-stained and missing ceiling tiles from excess water ingress



Structural Areas of Concern Photo 7

Water-stained and missing ceiling finish through water ingress



Structural Areas of Concern Photo 2

Water-stained and damaged ceiling finish through water ingress



Structural Areas of Concern Photo 4

Water damaged ceiling finish through water ingress



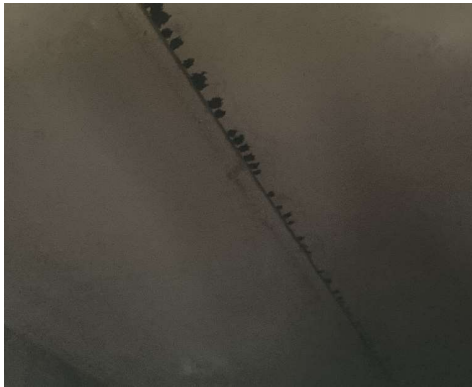
Structural Areas of Concern Photo 6

Water stained and damaged ceiling and wall finish at roof lights



Structural Areas of Concern Photo 8

Damaged ceiling finish through water ingress



RAAC Observation Photo 1  
Hairline cracking noted along chamfer of slab



RAAC Observation Photo 3  
Penetration through slab, evidence of water ingress at slab edge



RAAC Observation Photo 5  
Extensive water-stained noted throughout



RAAC Observation Photo 7  
Suspended grid and services fixed to slab underside



RAAC Observation Photo 2  
Water-stained noted at slab edge



RAAC Observation Photo 4  
Penetration through slab



RAAC Observation Photo 6  
Failed fixings noted to the slab



RAAC Observation Photo 8  
Minimal coverage of reinforcement with evidence of its location on the surface

# Appendix 1

## RAAC Background

RAAC Visual Assessment Report

**Why is the presence of RAAC important?**

Historic RAAC panel failures have included significant collapses of whole roof structures, occurring suddenly with very little warning. This is typical of shear failures in cementitious materials. An example (extracted from the 2018 SCOSS report) is shown bottom right.

The presence of RAAC panels is an important health and safety issue, even when they visually appear to be in good condition.

**Background**

Reinforced Autoclaved Aerated Concrete (RAAC) panels are formed using Autoclaved Aerated Concrete (AAC). This form of concrete is less dense than traditional non-aerated concrete as the matrix uses finer cements and chemicals within the casting process to form gas bubbles.

RAAC elements were most commonly used in roofs but examples also exist in floors or façade panels.

AAC is weaker than traditionally formed concrete and due to the concrete aerated matrix created, has a lower bond capacity to embedded reinforcement and offers lower protection to that reinforcement. Typical characteristics of RAAC panels are described below:

- Compressive strength: Compressive strength, as well as flexural, shear and tensile strengths, are much lower than traditional concrete.
- Reinforcement anchorage: Due to the aerated nature of the material, the AAC will not form adequate bond strength with the reinforcement. The reinforcement used in RAAC panels was often smooth and not ribbed.
- Permeability: The aerated material is highly permeable, so cover to the reinforcement does not protect against environmental conditions in the same way as with traditional concrete. Prior to manufacture, the reinforcement was typically coated to protect it against corrosion.
- Elasticity and Creep: The aerated nature and lack of coarse aggregate means that RAAC panels experience a greater degree of creep and long-term deflection when compared to traditional concrete.



## Joint Valuation Board Offices

### RAAC Visual Assessment Report

#### Development of RAAC understanding and Guidance

Concern regarding the structural adequacy of AAC / RAAC elements was raised in the early 1990's. Surveys undertaken by the **Building Research Establishment (BRE)** at this time identified excessive and progressive displacements of roof panels formed using RAAC; causing water-ponding and failure of roof finishes. This failure of the waterproofing layer gives potential for future degradation of embedded reinforcement. This resulted in the BRE information paper in 1996 highlighting the risks of such panels. Following significant collapse of a school roof in 2017 / 2018, further concerns related to the adequacy of bearings for RAAC panels were raised.

In May 2019 the **Standing Committee for Structure Safety (SCOSS)** issued an alert highlighting the risks associated with RAAC elements 'Failure of Reinforced Autoclaved Aerated Concrete (RAAC) Planks'.

In February 2022, the **Institution of Structural Engineers (IStructE)** published supporting guidance to help with the assessment of RAAC Panels. It identified the following concerns:

- Rusting of embedded reinforcement leading to cracking and spalling of the AAC cover.
- Cracking, of varying degrees of severity related to thermal, creep and movements in the planks.
- Excessive deflections that may impact on bearing stresses
- In some cases, the deflections had become appreciable, with span-to-deflection ratios in the order of 100. This led to potential for ponding of rainwater, the associated imposed loading increase, distress to certain types of waterproof membrane and associated finishes, and water penetration sufficient to promote corrosion of the embedded reinforcement.
- Reduced bearing widths impacting on shear stresses and potential for brittle failure.

In December 2022 the **Department for Education** published Reinforced Autoclaved Aerated Concrete (RAAC) Estates Guidance. It presented a 5 stage approach to the identification and management of RAAC in educational buildings which outlines steps that should be taken by those responsible for management of educational buildings and how to procure building professional's services when specialist advice is needed.

The **IStructE RAAC Study Group** have continued to develop guidance on critical risk factors and their impact on assessment, remediation and management of RAAC. Updated guidance was published in April 2023, the guidance has informed both the assessment methodology and the information provided in this report.



## Joint Valuation Board Offices

### RAAC Visual Assessment Report



#### Terms of Reference

- The brief for visual appraisal has been defined in agreement with Dunbartonshire and Argyll & Bute Valuation Joint Board as follows:
- Request background information for specific buildings (RAAC survey response, any previous engineering reports etc) and review where provided in advance of the survey.
- Carry out desktop study to ascertain age of buildings where possible.
- Attend site and undertake visual inspection
- Identify presence of RAAC within buildings
- Confirm any limitations of visual inspection works

#### Reference Documentation

Our visual inspection has drawn upon the following published guidance documentation:

- CP 114:1957- The structural use of reinforced concrete in buildings
- CP3: 1952 - Code of functional requirements of buildings; Chapter V; Loading
- IStructE (October 2010), Appraisal of Existing Structures – Third Edition, IStructE, London.
- Black, W et al (1987), CIRIA Guide 111, Structural renovation of traditional buildings, CIRIA, London
- Concrete Society (2009), Technical Report 70; Historical Approaches to the Design of Concrete Buildings and Structures, CCIP, London
- BISRIA (1999), Guidance Note 8/99; Refurbishment of Concrete Buildings – Structural & Services Options, BISRIA, London
- BRE (1996), IP10/96 Reinforced autoclaved aerated concrete planks designed before 1980, BRE, London
- BRE (2002), IP7/02 Reinforced autoclaved aerated concrete panels: test results, assessment and design, BRE, London
- Department of Education (2021), Reinforced Autoclaved Aerated Concrete (RAAC) Estates guidance, 2022, DfE, London
- Institution of Structural Engineers (April 2023) Reinforced Autoclaved Aerated Concrete (RAAC) Panels Investigation and Assessment, ISE, London
- Siporex (1972) Siporex Autoclaved Aerated Concrete Building Products.





# SCOSS

Standing Committee on Structural Safety

SCOSS Alert | May 2019

## FAILURE OF REINFORCED AUTOCLAVED AERATED CONCRETE (RAAC) PLANKS

In late 2018, the Local Government Association (LGA) and the Department for Education (DfE) contacted all school building owners to draw attention to a recent failure involving a flat roof constructed using Reinforced Autoclaved Aerated Concrete (RAAC) planks. There was little warning of the sudden collapse.

Although the failure was in a school, it is believed that RAAC planks are present in many types of buildings. This Alert is to emphasise the potential risks from such construction, most of which dates back to between the 1960-80s. Although called “concrete”, it is very different from traditional concrete and, because of the way in which it was made, much weaker. The useful life of such planks has been estimated to be around 30 years.

Pre-1980 RAAC planks are now past their expected service life and it is recommended that consideration is given to their replacement.

### 1. Who should read this Alert?

Owners of schools and similar buildings dating from the 1960-80s with flat roofs. Government Departments and Local Authorities who have schools and similar buildings in their asset portfolios. National Health Trusts, Dioceses/Parishes, building surveyors, architects, structural engineers, facilities managers and maintenance organisations may also be interested.

### 2. Background

In the 1980s there were many instances of failure of RAAC roof planks installed during the mid-1960s and a large proportion of such installations were subsequently demolished [1]. Several case studies revealed some primary deficiencies e.g. incorrect cover to the tension steel, high span-to-depth ratio, insufficient provision of crossbars for providing anchorage for the longitudinal steel, failure in performance of roof membrane and rapid worsening of local corrosion of steel.



● Figure 1  
The 2018 roof slab collapse

SCOSS

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It is known that RAAC was used for walls and it is possible that there were RAAC floor planks, but no failures of these have been identified in the present review.

BRE published an Information Paper in 1996 <sup>[1]</sup> which stated that excessive deflections and cracking had been identified in a number of RAAC roof planks and evidence of initiation of reinforcement corrosion was found. This was followed in 2002 <sup>[2]</sup> with further information on performance issues, laboratory testing, and advice on inspection.

More recent investigations of externally exposed load bearing wall panels have found that corrosion was initiated even where the bituminous coating appears to have been visibly intact. Severe corrosion of the reinforcement embedded in RAAC wall panels bordering shower rooms and toilets has also been recently identified.

Concerns that had arisen with roof planks include:

- Rusting of embedded reinforcement leading to cracking and spalling of the AAC cover;
- Cracking, of varying degrees of severity, thought to be associated with moisture and temperature related movements in the planks;
- Excessive deflections due to creep;
- Floor and roof planks tending to act independently, rather than as a single structural entity.

In some cases, the deflections had become appreciable, with span-to-deflection ratios in the order of 100. This could lead to:

- ponding of rainwater, with the potential increase in the imposed loading,
- distress to certain types of waterproof membrane and associated finishes, and
- water penetration sufficient to promote corrosion of the embedded reinforcement.

SCOSS (Standing Committee on Structural Safety) also warned of the problem in the **Twelfth Report of SCOSS** in 1999 <sup>[3]</sup> (see Section 3.5 Reinforced autoclaved aerated concrete). Since then, there will have been deterioration, possibly effects from maintenance or refurbishment, or a change in environment, all of which can adversely affect long-term performance.

### 1 INFORMATION

#### What is RAAC?

Autoclaved aerated concrete (AAC) is different from normal dense concrete. It has no coarse aggregate, and is made in factories using fine aggregate, chemicals to create gas bubbles, and heat to cure the compound. It is relatively weak with a low capacity for developing bond with embedded reinforcement. It was used in two main forms of structural elements; lightweight masonry blocks and structural units (such as roof planks, wall and floor units).

When reinforced (Reinforced AAC: RAAC) to form structural units, the protection of the reinforcement against corrosion is provided by a bituminous or a cement latex coating, which is applied to the reinforcement prior to casting the planks. The reinforcement mesh is then introduced into the formwork and the liquid AAC mix added.



● Figure 2  
A lump sample of AAC <sup>[1]</sup>

**SCOSS warned of the problem in the Twelfth Report of SCOSS in 1999. Since then, there will have been deterioration, possibly effects from maintenance or refurbishment, or a change in environment, all of which can adversely affect long-term performance.**

### 3. Recent RAAC failures

In the case of the 2018 failure, there was evidence of shear cracking adjacent to a support and possible indications of tension reinforcement stopping short of the support. It was noted during investigation that the roof had been recently resurfaced. Also, the failure was at a time of hot weather, so there may have been a thermal influence.

In early 2019, SCOSS were informed of damage to RAAC roof planks at a retail premises. While the planks did not collapse, there were localised issues, including spalling of concrete, on a small number of planks that otherwise appeared in sound condition. In this case, the cause of the damage is thought to be water ingress, including at the location where a rainwater outlet had been previously installed and was subsequently infilled.

### 4. Risk assessment

Problems with RAAC roof planks have been known about since the early 1990s. In many buildings, the planks have been replaced with alternative structural roofs or the spans have been shortened by the introduction of secondary supports, but others will remain and may pose risks.

The partial collapse that occurred in 2018 was at a weekend so the school was fortunately unoccupied. In structural safety terms it was a near miss. Similarly, in the case of the **Edinburgh School masonry collapse in 2016** >, this occurred in the early morning when no pupils were present. In either case, the consequences could have been more severe, possibly resulting in injuries or fatalities.

There is therefore a risk, although its extent is uncertain. The risk must be identified by locating buildings where RAAC planks are present and assessing their condition and structural adequacy. If there is doubt about the structural adequacy of the planks, then it is recommended that consideration is given to their replacement.

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**In the case of the 2018 failure, there was evidence of shear cracking adjacent to a support and possible indications of tension reinforcement stopping short of the support.**

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### 5. Identification/inspection of RAAC planks

There is no central register of buildings with RAAC roof planks (and/or floor and wall panels), so identification will depend upon local knowledge and individual inspections. There are consulting engineers who have worked on such buildings over the years and who have specialised knowledge of the problems and their solutions. **The Institution of Structural Engineers** > may be able to help in locating these. There is a need to risk assess, suitably plan, and then develop a safe system of work for all identification and inspection work.

The steps for an owner/building manager to take in identifying RAAC planks would include:

- Note that RAAC planks were used for the construction of flat roofs in the 1960-80s, so buildings (or extensions) pre-dating or post-dating this period are unlikely to be affected;
- Ask whether any similar buildings in the area are known to have RAAC roof planks;
- Access any records relating to construction to see if RAAC is mentioned, although an absence of identification on records does not exclude the possibility of the material being present;
- If the construction type of a roof is not known and could potentially be RAAC planks, then the roof should be inspected, and measures put in place to manage the risk e.g. temporary propping of the roof.

The 1996 **BRE Information Paper IP 10/96 - Reinforced autoclaved aerated concrete planks designed before 1980** > outlines a preliminary inspection procedure. This was to inspect the soffit of possible RAAC planks for indications of excessive deflection and to inspect roofs from above for signs of rainwater ponding. If these signs are present, then the structural roof planks may be of RAAC construction or it could be another form of construction that is not behaving as well as might be expected. Inspections from above should be done from a place of safety e.g. nearby vantage point, drone, mobile elevated work platform (MEWP) or scaffolding.

If planks are visible from the underside, then it is important to inspect these for warning signs which include visible cracks (particularly in the vicinity of the end supports), evidence of water ingress, rust staining or spalling. Consideration should be given to conducting a small intrusive drill sample to assist the inspection.

If it is suspected that RAAC planks are present, then an appropriately experienced Chartered Structural Engineer or Chartered Building Surveyor should be appointed when conducting identification and inspection work.

## 6. Managing RAAC planks

If RAAC planks have been identified, the steps for an owner/building manager to take would include:

- Conduct a risk assessment. The use of space beneath a roof will affect the risk assessment e.g. a classroom will be a higher risk than a store. If there is doubt about the structural adequacy of the planks and/or there is evidence of water ingress, then it is recommended that consideration is given to their replacement. The use of the space beneath the roof may need to be discontinued until the roof has been strengthened or replaced.
- Consider the long-term plan for the RAAC roof. In some cases, the life span of the roof will have come to an end and replacement will be necessary. In other cases, it may be felt that regular inspection is merited and that records are kept so that the significance of any changes in behaviour can be readily assessed;
- Check with maintenance staff, facilities managers, contractors and others who have access to the building to ask about roof ponding, roof leaks, cracks on the underside of flat roofs or other signs of deterioration;
- Check with the same people about re-surfacing that may have taken place as this could affect the load on a roof. This includes checking if a levelling compound was used to re-create the roof fall prior to replacing waterproofing;
- Check the colour of the roof surfacing - if it is black then this may indicate enhanced sensitivity to thermal effects;
- Ensure that all staff know to report any leaks, cracks and or other potential defect issues;
- If there are sudden changes such as audible cracking sounds or greatly increased water ingress, or observable deflection, then the area should be immediately closed off. This would apply to any form of structure;
- Any such observations could be warning signs and should merit expert attention from an appropriately experienced Chartered Structural Engineer or Chartered Building Surveyor.

### Warning signs

- Significant cracking and disruption of the planks near the support;
- Any planks have deflected more than 1/100 of the span, or a significant number of planks have deflections approaching this magnitude;
- A number of the planks have very small bearing widths (less than 40mm);
- The roof has been re-surfaced since original construction; This is particularly an issue if the load has been increased or the re-surfacing has a black finish and the previous surface did not;
- There is significant ponding on the roof;
- The roof is leaking or has leaked in the past.

As advised by BRE and modified by the experience of the 2018 collapse, additional steps for an appropriately experienced Chartered Structural Engineer or Chartered Building Surveyor to take would include:

- Make an examination in accordance with the principles in the IStructE publication **Appraisal of existing structures (Third edition)**>;
- Measure deflections where there is evidence of significant differential deflection between adjacent planks (20mm) or where there are excessive deflections (greater than 1/200<sup>th</sup> of the span);
- Note any cracking on the soffits, check the condition of planks in the vicinity of the support, and the width of the support bearings;
- In the light of the 2018 collapse, pay particular attention to any shear cracks near the supports;
- Check for any signs of water penetration or reinforcement corrosion;
- Use a covermeter to check the provision of transverse and longitudinal reinforcement and note any appreciable inconsistencies between planks. The transverse reinforcement is normally spaced closer towards the support. However, occasionally cut planks were used and therefore the spacing of the transverse reinforcement at the support would be greater. Therefore, the risk of insufficient provision of transverse reinforcement may be greater with cut planks;
- Check whether tension reinforcement extends to the end of the visible planks;
- Check whether tension reinforcement is present on the bottom of planks over continuous supports where sagging may occur due to thermal effects;
- Consider what collapse mechanisms are possible before assuming that adequate warning will be given;
- Confirm the composition of the planks by sampling and laboratory testing.

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**If there is doubt about the structural adequacy of the planks and/or there is evidence of water ingress, then it is recommended that consideration is given to their replacement.**

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Sight must not be lost of the fact that the 2018 collapse was sudden with very little noticeable warning. This is indicative of shear failure in cementitious materials and can only be protected against by knowing that there is sufficient shear resistance in the material, the reinforcement, or both.

In a **reminder**>, the LGA and the DfE stated that the condition of all buildings should be regularly monitored, taking a risk-based approach that gives due deliberation to the use of the building with consideration given to the possible impact of reduced maintenance.

**Sight must not be lost of the fact that the 2018 collapse was sudden with very little noticeable warning. This is indicative of shear failure in cementitious materials and can only be protected against by knowing that there is sufficient shear resistance in the material, the reinforcement, or both.**

## References

1. **IP 10/96 - Reinforced autoclaved aerated concrete planks designed before 1980**>, BRE, 1996.
2. **IP 7/02 - Reinforced autoclaved aerated concrete planks - test results, assessment and design**>, BRE, 2002.
3. **Twelfth Report of SCOSS**>, Structural-Safety, 1999.

### **I** INFORMATION

#### What is SCOSS?

SCOSS stands for Standing Committee on Structural Safety and was established in 1976 to maintain a continuing review of building and civil engineering matters affecting the safety of structures.

SCOSS collects data for public sources and CROSS reports on all aspects of the safety of structures.

If they consider that unacceptable risk exists or is likely to arise in the future, SCOSS then publish Alerts or Topic Papers to inform the industry of the risks identified.

All SCOSS publications are free to read on the **Structural-Safety website**>.

### FEEDBACK

If you have any comments or questions regarding this SCOSS Alert, please **Submit Feedback**>.

### PRESENTATIONS

Structural-Safety are giving lunchtime presentations to organisations who are interested in learning more about the work that Structural-Safety (SCOSS and CROSS) do, including sharing examples of safety issues to learn from.

For more information contact **events@structural-safety.org**>.

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**Asbestos Management Survey**  
At  
**Joint Valuation Board and Education Resource Centre,  
235 Dumbarton Road, Clydebank**



**Contact:** Mike Thomson

**Customer:** West Dunbartonshire Council

**Project No:** G13-00301

**Survey Start Date:** 02 April 2013

**Customer Order No:** TBC

**Report Issue Date:** 14 June 2013

Survey Carried Out By:

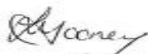


Donald Campbell, Lead Surveyor

Assisted By:

Chris Cunning, Second Surveyor

Report Reviewed and Authorised By:



Laura Mooney – Technical Assistant, Asbestos Division

Site: Joint Valuation Board and Education Resource Centre, 235 Dumbarton Road, Clydebank

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Site: Joint Valuation Board and Education Resource Centre, 235 Dumbarton Road, Clydebank

## 1.0 Executive Summary

The survey was carried out at Joint Valuation Board and Education Resource Centre as agreed.

The following buildings were inspected:

Joint Valuation Board & Education Resource Centre

The scope of inspection in these areas included: A Management Survey

*For further details regarding the scope of inspection see Sections 1.2, 1.3 and Appendix 2 (Plans) of this report and the detailed Survey Plan.*

Where specified areas were inspected, these are detailed in the test report pages and illustrated by the highlighted survey layout drawings.

Shield On-Site Services (Asbestos) (SOSS (Asbestos)) endeavours to gather information from the "Duty Holder" to provide site specific information prior to commencement of the survey, this includes:

- Description of property
- Number of buildings
- Approximate building age (pre 1974) (1974 – 1999) (post 1999)
- Site plans (hard copy) (electronic)
- Health and Safety hazards (included in risk assessment)
- Details of previous asbestos works

This information is held in the project specific "Survey Plan" and should be referred to in conjunction with this report.

The Survey Plan followed would be G13-00301.

The Total Scores were calculated by an addition of the Material Assessment Scores and the Priority Assessment Scores from the Lead Surveyor **without** input from the Duty Holder.

The Duty Holder has the ultimate responsibility to check and make sure that the estimates of the Priority Assessment Scores are correct, as he/she has a more detailed knowledge of the site (see section 3.5)

Upon completion of the survey and analysis of samples, the survey revealed the presence of 7 asbestos containing materials (ACMs) on site, the details of which can be seen in the results tables below.

### 1.1 ACMs Identified or Presumed

#### **Risk Priority 1 Materials – (High Risk)**

No Risk Priority 1 materials were identified in this report

Site: Joint Valuation Board and Education Resource Centre, 235 Dumbarton Road, Clydebank

**Risk Priority 2 Materials – (Medium Risk)**

The following Risk Priority 2 materials were identified in Joint Valuation Board & Education Resource Centre.

Sample No.	Room No.	Room ID	Item Description	Extent	Surface Treatment	Condition	Material Assessment Score	Priority Assessment Score	Total Score	Asbestos Type
S0067	65	First Floor Ladies Toilet	Insulating Board Tiles In Ceiling Void	8m <sup>2</sup>	2	2	8	5	13	Amosite & Chrysotile

**Risk Priority 3 Materials – (Low Risk)**

The following Risk Priority 3 materials were identified in Joint Valuation Board & Education Resource Centre.

Sample No.	Room No.	Room ID	Item Description	Extent	Surface Treatment	Condition	Material Assessment Score	Priority Assessment Score	Total Score	Asbestos Type
S0050	52	Ground Floor Landing & Stairs	Adhesive On Grey Vinyl Floor Tiles	1m <sup>2</sup>	0	0	2	4	6	Chrysotile
S0051	52	Ground Floor Landing & Stairs	White Vinyl Floor Tiles	1m <sup>2</sup>	0	0	2	6	8	Chrysotile
S0052	52	Ground Floor Landing & Stairs	Adhesive On White Vinyl Floor Tiles	1m <sup>2</sup>	0	0	2	4	6	Chrysotile
S0053	52	Ground Floor Landing & Stairs	Black Vinyl Floor Tile	1No.	0	0	2	6	8	Chrysotile
S0054	52	Ground Floor Landing & Stairs	Adhesive On Black Vinyl Floor Tile	1No.	0	0	2	4	6	Chrysotile
S0094	87	First Basement Level Oil Tank Room	Loose Lying Gaskets	2No.	2	0	5	4	9	Chrysotile

Site: Joint Valuation Board and Education Resource Centre, 235 Dumbarton Road, Clydebank

## 1.2 Areas Not Accessed

The Survey Plan includes specific scope of this survey and any other surveys within this project This should be consulted for any agreed limitations to scope.

**Every effort has been made to identify ACMs during the survey however due to issues such as limited access, health and safety concerns etc identification of all ACMs may not have been possible during this survey.**

The following are a list of areas that could not be accessed during the survey and these must be presumed to contain asbestos.

The following areas/items could not be accessed within Joint Valuation Board and Education Resource Centre and as such should be surveyed / accessed prior to any works being carried out.

Room No.	Location	Reason for no access	Contact
84	Area: 84 First Floor Lift Shaft	This location was not accessed due to the potential health hazards involved and as such should be considered to contain asbestos until proven otherwise.	As agreed in survey plan
EXT	Area: EXT External Flat Roof Areas	This location was not accessed due to height restrictions and as such should be considered to contain asbestos until proven otherwise.	As agreed in survey plan

Agreement for exclusion of these areas was sought by SOSS (Asbestos) from the customer representative by the following means (i.e. site discussion, meeting, telephone conversation, etc):

See Acceptance of Deviation Form.

Details of items not accessed within an area; e.g. boxing, ducts, etc. can be found in the main register and these should always be surveyed prior to work being carried out as they must be presumed to containing asbestos until proven otherwise.

## 1.3 Recommendations / Reservations and Concerns

The asbestos insulating board ceiling tiles found in the ceiling void of the Ladies Toilet (ref 65) contain Amosite & Chrysotile. The material has medium levels of damage. It is recommended that for the immediate future remedial works are carried out, however if the material is likely to be disturbed by any future works it should be considered for removal.

The black and white vinyl tiles and their associated adhesives, and also the grey vinyl tile adhesive, located in the Landing & Stairs (ref 52) contain Chrysotile. The materials are in good condition and can be managed through periodic inspection and review.

The loose lying gasket found in the Oil Tank Room (ref 87) contains Chrysotile. Although the material is in good condition, it should be removed as it is lying as debris on the floor.

No access was gained within the Lift Shaft (ref 84) as it was too dangerous to do so, therefore asbestos must be presumed to be present until proven otherwise.

For safety reasons, no access was gained within the electrics in the following locations: Stairwell & Exit (ref 01), Switch Room (ref 08), Office (ref 22), Landing & Stairs (ref 23), Open Plan Office (ref 35), Reception Hall & Stairs (ref 38), Landing & Corridor (ref 53), Copy Room (ref 61), Tank Room (ref 85) and Boiler Room (ref 86).

Asbestos must therefore be presumed to be present until proven otherwise.

Site: Joint Valuation Board and Education Resource Centre, 235 Dumbarton Road, Clydebank

Due to fixed ceiling tiles, no access was gained within the ceiling voids in the following locations: Fire Escape (ref 12), Corridors (refs 13, 14, 24, 26, 41, 45 & 70), Offices (refs 15, 30, 49, 54, 58, 59, 67, 69, 71, 72, 74 & 77), Training Room (ref 19), Main Store (ref 21), Meeting Room (ref 27), Stores (refs 28 & 34), Library (ref 29), File Rooms (refs 32 & 64), Vestibule (ref 48), Landing & Stairs (ref 52), Landing & Corridor (ref 53), Server Room (ref 60), Copy Room (ref 61), Shower Room (ref 62), Break Room (ref 73) and First Aid Room (ref 81).

These areas must therefore be presumed to contain asbestos until proven otherwise.

Due to the irreparable damage that would be caused, no access was gained below the fixed carpets in the following locations:

Panel Room (ref 18), Training Room (ref 19), Offices (refs 22, 49, 54, 56, 58, 59, 67, 69, 71, 72, 74, 77 & 80), Corridors (refs 26, 41 & 70), Meeting Room (ref 27), Store (ref 28), Reception Hall & Stairs (ref 38), Workshop (ref 42), Main Office (ref 46), Vestibule (ref 48), Landing & Corridor (ref 53), Copy Room (ref 61), File Rooms (refs 63 & 64), Break Room (ref 73), Staff Room (ref 78) and First Aid Room (ref 81).

These areas must therefore be presumed to contain asbestos until proven otherwise.

Due to the irreparable damage that would be caused, no access was gained within the risers or boxings in the following locations:

Central Store (ref 09), Library (ref 29), Cleaner's Store (ref 33), Cleaner's Cupboard (ref 66), Office (ref 67), Gents Toilet (ref 68), Corridor (ref 70), Break Room (ref 73), Offices (refs 74 & 77) and Kitchen (ref 79).

These areas must therefore be presumed to contain asbestos until proven otherwise.

No access was gained within the convection radiators in the File Room (ref 32) for safety reasons, therefore asbestos must be presumed to be present until proven otherwise.

No access was gained within the safe in the Office (ref 71) as it was locked and would also cause irreparable damage. It must therefore be presumed to contain asbestos until proven otherwise.

No access was gained within the lift machinery in the Tank Room (ref 85) for safety reasons, therefore asbestos must be presumed to be present until proven otherwise.

No access was gained to the gaskets, within the metal encased pipework, within the redundant heaters or within the concrete flue in the Boiler Room (ref 86) for safety reasons and due to the irreparable damage that would be caused. These areas must therefore be presumed to contain asbestos until proven otherwise.

No access was gained to the external flat roof areas (ref EXT) due to height restrictions, therefore asbestos must be presumed to be present until proven otherwise.

All personnel who carry out maintenance or refurbishment etc must be made aware of the "Asbestos Register", and any areas that contain asbestos materials in which they may be working. The aim is to prevent accidental asbestos exposure, and also prevent delays to possible future work schedules in these areas.

#### **Risk Priority Code 1; Total Scores 18 or higher = HIGH RISK**

Recommended Action: Consider initial action such as isolation/segregation of area and air tests. Carry out removal/remedial action to eliminate/reduce the risk in accordance with your Asbestos Policy and Management Plan.

#### **Risk Priority Code 2; Total Scores 12 to 17 = MEDIUM RISK**

Recommended Action: Manage as a Priority Code 1, but remedial action may be deferred until maintenance regimes change, demolition or major refurbishments are planned.

#### **Risk Priority Code 3; Total Scores 11 or less = LOW RISK**

Recommended Action: Manage and consider removal if the item falls within a demolition or major refurbishment area and work is likely to disturb the material.

Site: Joint Valuation Board and Education Resource Centre, 235 Dumbarton Road, Clydebank

**Note:** When no asbestos is currently known in an area or room no material or priority score will be recorded.

The Risk Priority Codes have been calculated for each asbestos element per area or room, and are shown within the "Survey Data Sheets" in Section 4.0 of this report.

Any change in property usage, including maintenance activities should prompt a formal re- assessment and update of the "Asbestos Register" (including "Risk Priority Scores" and recommended actions). It is recommended that a review/audit should be carried out at least every 12 months to update the system. A written record must be made of each review and any information about ACMs given to anyone who may be at risk from disturbing them (e.g. maintenance workers).

## 2.0 Introduction

Our laboratory is accredited by UKAS to ISO17020 for the surveying and inspection procedure including priority assessments (UKAS Inspection Body No. 0206) and is accredited by UKAS to ISO17025 for bulk sampling and bulk identification (UKAS Testing No. 0642). Any opinions expressed within this report concerning recommendations are not covered by UKAS accreditation.

### 2.1 Scope of Work / Areas Included in the Survey

Acting on the instructions of Mike Thomson of West Dunbartonshire Council an Asbestos Management Survey of the site was undertaken on 02 April 2013 by Donald Campbell & Chris Cunning of SOSS (Asbestos), in accordance with HSG 264 and HSG 227.

The Survey Plan includes specific scope of this survey and any other surveys within this project.

Information collected as part of the planning process and considered as part of the desk top study will be included in the Survey Plan.

The Survey Plan should reflect the requirements of your business/organization in accordance with HSE guidance document HSG 264 Asbestos: The Survey Guide.

Prior to the survey plan being implemented we required you complete, sign and return to us a copy of the acceptance form, confirming that you have read, understood and agreed with all sections of the Survey Plan including scope, limitations, cost, terms and conditions etc.

The Survey Plan should have been reviewed by the customer and agreed as part of Acceptance before commencement of the survey.

Issue of an order number and permission to commence the survey will also be deemed acceptance of the Survey Plan.

This Survey Report should be read in conjunction with the Survey Plan to provide additional detail regarding scope of work.

The site (see Section 1.0) was carefully inspected visually by a qualified surveyor with samples of suspect materials collected as deemed necessary. No major structural barriers were breached in order to obtain a sample. The results of the samples taken are detailed within the "Certificates of Analysis" sheets in Appendix 1 of this report.

### 2.2 Objectives

The survey was carried out to assist the Duty Holder in meeting their requirements for a Management Survey.

The asbestos survey has three main elements:

- It must as far as reasonably practicable locate and record the location, extent and product type of any presumed or known ACMs
- It must inspect and record information on the accessibility, condition and surface treatment of any presumed or known ACMs
- It should determine and record the asbestos type, either by collecting representative samples of suspect materials for laboratory identification, or by making a presumption based on the product type and its appearance etc

Site: Joint Valuation Board and Education Resource Centre, 235 Dumbarton Road, Clydebank

### 3.0 Survey Details

**This Survey Report must be read in conjunction with the agreed Survey Plan as it gives greater detail concerning the agreed scope of inspection.**

#### 3.1 Site Plans and Recording Sample Locations

Site plans are contained within Appendix 2 of this report. Please be aware that any drawings or diagrams produced are approximate, not to scale and are for the purpose of assisting in locating ACMs only. All samples are uniquely numbered and identified on the Plans and Summary sheets.

Each sample will be uniquely numbered for the purpose of cross-referencing and traceability. If the sample number is prefixed with "Same as" or "Associated with Sample" (AWS) this indicates that no sample was taken due to its obvious nature, or repetitiveness, and was visually assessed. Where an item is entered on the register as "Presumed/Strongly Presumed Asbestos" this indicates that no sample has been taken, due to reasons of safety or accessibility (see HSG 264 para 47), and the report result is based on the individual surveyor's opinion of what the material may be. Each entry will carry comments on its current condition together with a risk assessment.

Photographs of typical elements are normally included in the "Survey Data Sheets" in Section 4.0.

Suspect Materials and Products that may be identified during the Survey include;

Loose Insulation, Sprayed Coatings, Thermal Insulation, Board Products, Paper, Felt, Cardboard, Textiles, Cement Products, Bitumen Products, Textured Coatings, Flooring, PVC, Reinforced Plastics etc.

(ACMs as listed in HSE Publication HSG 264 Appendices 2, 3, should be referred to).

#### 3.2 General Site Information

<b>Site Address:</b>	Joint Valuation Board and Education Resource Centre, 235 Dumbarton
<b>Contact:</b>	Mike Thomson
<b>Customer:</b>	West Dunbartonshire Council
<b>Customer Order No:</b>	TBC
<b>Project No:</b>	G13-00301
<b>Survey Start Date:</b>	02 April 2013
<b>Lead Surveyor:</b>	Donald Campbell
<b>Second Surveyor:</b>	Chris Cunning
<b>Project Manager:</b>	Lauren McGuinness

#### 3.3 Survey / Sampling Methods Used

Samples were collected by fully experienced and competent members of staff in accordance with HSG 264 (Asbestos: The Survey Guide) and our UKAS accredited "In House" documented method M002. Samples collected during the survey were analysed in accordance with HSG 248 (Asbestos: The analysts' guide) for sampling, analysis and clearance procedures) and our in house method M001. A copy of "In House" methods can be provided on request.

#### 3.4 Type(s) of Survey Undertaken

A "Management" survey was undertaken to address the risks from asbestos associated with the continued use of the building (i.e. normal occupancy and activities, and associated maintenance and development). This type of survey is suitable for normal occupancy and routine maintenance of the areas included within scope of the survey.

This type of survey SHOULD NOT be relied upon when refurbishment or demolition is planned.

For further details see the "Survey Plan."

### 3.5 Variations / Deviations from Methods and Agreed Exclusions

Pre-agreed exclusions or limitations are included in the "Survey Plan". Any unforeseen inaccessible areas are included in the Executive Summary (see section 1.2 for list of exclusions)

### 3.6 Explanation of Material Assessment and Priority Assessment Scores

In keeping with current HSE Guidance, SOSS (Asbestos) has adopted methods of evaluating the various risks associated with ACMs. These are evaluated by considering the total risk factors from adding the scores from two separate scoring systems. First, a "Material Assessment Score" is made, followed by the Duty Holder's Priority Assessment Score.

#### HSG 264 Material Assessment Scores

The Material Assessment Score comprises four separate elements, as follows:

- The type of the asbestos material (product type)
- Its condition (extent of damage)
- Its surface treatment, and
- The type of asbestos identified

These scores are then evaluated, and given a Material Assessment Category, as follows:

- Category A (10 - 12)** – regarded as having a high potential to release fibres if disturbed  
**Category B (07 - 09)** – regarded as having medium potential to release fibres if disturbed  
**Category C (05 - 06)** – regarded as having low potential to release fibres if disturbed  
**Category D (02 - 04)** – regarded as having very low potential to release fibres if disturbed

*Note: Asbestos debris may be assessed as Category A.*

#### HSG 227 Estimate of Duty Holder's Priority Assessment Scores

This considers the risk potential by analysing the following:

- Maintenance activity
- Occupant activity
- Likelihood of disturbance
- Human exposure potential

Adding the individual scores from Material Assessment and the Duty Holder's Priority Assessment, results in an overall risk assessment (Total Score) which should be used to establish the priority for ACMs requiring remedial action.

The SOSS (Asbestos) surveyor has made an initial assessment of the Material Assessment Score, and then added this to an estimate of The Duty Holder's Priority Assessment Score, to give a "Total Score". This "Total Score" was then used to calculate the Risk Priority Code (1, 2 or 3) and the appropriate recommended management action. (See Section 1)

If the Risk Priority Code is N/A or Zero then no asbestos is currently known in that area or room (within the scope of the survey carried out).

**However, the Duty Holder has the ultimate responsibility to check and make sure that the estimate of the Duty Holder's Priority Assessment Score is correct, as he/she has a detailed knowledge of the site rather than the surveyor (i.e. he/she should check each calculation, and review the scores if corrections are necessary, or when changes occur).**



### 3.7 REFERENCES

The following documents contain relevant information on the methods for carrying out asbestos surveys, and the analysis of suspect samples for asbestos identification:

- Control of Asbestos Regulations, 2012 (CAR 2012)
- HSG 264 – Asbestos: The survey guide
- HSG 248 – Asbestos: The analysts' guide for sampling, analysis and clearance testing
- L127 – The Management of Asbestos in Non Domestic Premises
- HSG 227 – Managing Asbestos in Premises
- Shield On-Site Services (Asbestos) UKAS accredited documented "In House" methods M001 and M002.

Site: Joint Valuation Board and Education Resource Centre, 235 Dumbarton Road, Clydebank

#### **4.0 Survey Results (Survey Data Sheets)**

The asbestos survey results should be read in conjunction with the main body of the report and associated site plans (Appendix 2).

Site: Joint Valuation Board and Education Resource Centre, 235 Dumbarton Road, Clydebank

**Important Notes:**

The data in the attached "Survey Data Sheets" has been compiled by SOSS (Asbestos) in accordance with the Health and Safety Executive's document HSG 264, and the Control of Asbestos Regulations 2012. It details the known ACMs, and their current status for the building(s) surveyed.

The data contains information collated using UKAS accredited in-house documented methods. Historical data provided by the customer to SOSS (Asbestos) may also be included in the report, but Shield On-Site Services (Asbestos) cannot be held responsible for the accuracy of this data (including the interpretation of any supplied data).

The data in this "Asbestos Report" is provided for the commissioning customer only, and SOSS (Asbestos) cannot accept any responsibility for the interpretation or use of this data by any third party. Prior to carrying out work in any area(s) that may contain or conceal ACMs, always seek professional advice from a competent and resourced organisation or person. For further assistance please contact SOSS (Asbestos) on:

Newcastle under Lyme:  
 Email: [asbestos@shieldon-siteservices.com](mailto:asbestos@shieldon-siteservices.com)  
 Tel: 01782 576590

East Kilbride:  
 Email: [scotlandasbestos@shieldon-siteservices.com](mailto:scotlandasbestos@shieldon-siteservices.com)  
 Tel: 01355-242280

**Asbestos Audit Summary:**

Under CAR 2012 an inspection should be carried out every 6 or 12 months of ACMs. A written record must be made and should be disseminated to anyone who may be at risk from disturbing ACMs.

**Asbestos Audit Record:**

2013	2014	2015

Potential Abbreviations used:

- NSMS - No Suspect Material Seen / No ACM's Visually Identified
- NAD - No Asbestos Detected (in sample)
- AWS / As - Associated With Sample / Presumed Equivalent to / As Sample
- SR - Sample Required
- S - Sample
- P - Presumed (to contain asbestos)
- SP - Strongly Presumed (to contain asbestos)

Site: Joint Valuation Board and Education Resource Centre, 235 Dumbarton Road, Clydebank

## 5.0 Survey Conclusions/Actions

The following section details ACM's which were identified during the survey. Each area identified gives the location, type of material, sample reference where applicable, condition and recommendation.

All identified ACM's recommended for removal works.

Sample No.	Room No.	Room ID	Item Description	Material	Asbestos Type
S0094	87	Oil Tank Room	Loose Lying Gaskets	Gasket	Chrysotile

All identified ACM's recommended for remedial works.

Sample No.	Room No.	Room ID	Item Description	Material	Asbestos Type
S0067	65	Ladies Toilet	Insulating Board Tiles In Ceiling Void	Insulating Board	Amosite & Chrysotile

All identified ACM's recommended for management works.

Sample No.	Room No.	Room ID	Item Description	Material	Asbestos Type
S0050	52	Landing & Stairs	Adhesive On Grey Vinyl Floor Tiles	Adhesive	Chrysotile
S0051	52	Landing & Stairs	White Vinyl Floor Tiles	Vinyl Product	Chrysotile
S0052	52	Landing & Stairs	Adhesive On White Vinyl Floor Tiles	Adhesive	Chrysotile
S0053	52	Landing & Stairs	Black Vinyl Floor Tile	Vinyl Product	Chrysotile
S0054	52	Landing & Stairs	Adhesive On Black Vinyl Floor Tile	Adhesive	Chrysotile

It is the responsibility of the Duty Holder to review any recommendations in accordance with their Management Plan and any planned works which may disturb any of the ACM's identified. Any work with ACMs should be carried out in accordance with current HSE Guidance and Control of Asbestos Regulations.

Site: Joint Valuation Board and Education Resource Centre, 235 Dumbarton Road, Clydebank

## Appendices

<b>Appendix</b>	<b>Description</b>	
<b>Appendix 1</b>	Certificates of Analysis	14 Page(s)
<b>Appendix 2</b>	Site Plans	3 Page(s)

Site: Joint Valuation Board and Education Resource Centre, 235 Dumbarton Road, Clydebank

## Appendix 1

### Certificates of Analysis

Samples analysed by:

A handwritten signature in black ink, appearing to read 'M. Griffiths', with a long horizontal flourish extending to the right.

Signature:

Martin Griffiths - Bulk Analyst  
**Shield On-Site Services (Asbestos)**

Date: 14<sup>th</sup> June 2013

## CERTIFICATE OF ANALYSIS

Contact:	Mike Thomson	Page:	94 of 108 Page(s)
Customer:	West Dunbartonshire Council Council Headquarters Garshake Road Dumbarton G82 3LG	Date of Issue:	17 June 2013
Site:	Joint Valuation Board and Education Resource Centre, 235 Dumbarton Road, Clydebank	Your Reference:	Not Stated
Project No:	G13-00301		

**95 No. Sample(s) submitted on 02 April 2013 by Donald Campbell  
Samples analysed by Martin Griffiths**

Lab Sample No.	Customer Sample Ref. or Location of Sample	Item Description	Product Type	Results of Asbestos Type(s)
S0001	Room ID: 01, Stairwell & Exit	Composite Flooring	Composite Flooring	No Asbestos Detected
S0002	Room ID: 04, Void Area	Bitumen Damp Proof Course At Base Of Walls	Bituminous Products	No Asbestos Detected
S0003	Room ID: 05, Corridor	Composite Flooring	Composite Flooring	No Asbestos Detected
S0004	Room ID: 08, Switch Room	Bakelite Door Handles	Resin	No Asbestos Detected
S0005	Room ID: 10, Stairwell	Composite Flooring	Composite Flooring	No Asbestos Detected
S0006	Room ID: 11, Store	Ceramic Tile Adhesive On Walls	Adhesive	No Asbestos Detected
S0007	Room ID: 12, Fire Escape	Blue Vinyl Floor Covering	Vinyl Product	No Asbestos Detected

**NOTES:**

The samples detailed above have been analysed qualitatively for asbestos in accordance with In House Method 001 based on HSG248.

Estimates of asbestos content are prohibited under UKAS accreditation by H.S.E. document HSG 248.

Opinions & Interpretations such as sample description, product type & certain results parameters are outside the scope of accreditation.

Shield On-Site Services accept responsibility only for results obtained from samples as received.

No responsibility is accepted for errors which may have arisen during sampling or transportation of samples by a third party.

\* Sample may not be a representative of material sampled due to very small quantity supplied.

# Trace asbestos identified - 1 or 2 fibres - see HSG248, Para 4.23

% Water absorption test carried out in accordance with in-house method M006 based on L143, CI 16 and is not UKAS accredited.



## CERTIFICATE OF ANALYSIS

Contact:	Mike Thomson	Page:	95 of 108 Page(s)
Customer:	West Dunbartonshire Council Council Headquarters Garshake Road Dumbarton G82 3LG	Date of Issue:	17 June 2013
Site:	Joint Valuation Board and Education Resource Centre, 235 Dumbarton Road, Clydebank	Your Reference:	Not Stated
Project No:	G13-00301		

**95 No. Sample(s) submitted on 02 April 2013 by Donald Campbell  
Samples analysed by Martin Griffiths**

Lab Sample No.	Customer Sample Ref. or Location of Sample	Item Description	Product Type	Results of Asbestos Type(s)
S0008	Room ID: 12, Fire Escape	Adhesive On Blue Vinyl Floor Covering	Adhesive	No Asbestos Detected
S0009	Room ID: 16, Gents Toilet	Blue Vinyl Floor Covering	Vinyl Product	No Asbestos Detected
S0010	Room ID: 16, Gents Toilet	Adhesive On Blue Vinyl Floor Covering	Adhesive	No Asbestos Detected
S0011	Room ID: 20, Boiler Cupboard	Brown Vinyl Floor Tiles	Vinyl Product	No Asbestos Detected
S0012	Room ID: 20, Boiler Cupboard	Adhesive On Brown Vinyl Floor Tiles	Adhesive	No Asbestos Detected
S0013	Room ID: 21, Main Store	White Vinyl Floor Tiles	Vinyl Product	No Asbestos Detected
S0014	Room ID: 21, Main Store	Adhesive On White Vinyl Floor Tiles	Adhesive	No Asbestos Detected

**NOTES:**

The samples detailed above have been analysed qualitatively for asbestos in accordance with In House Method 001 based on HSG248.

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# Trace asbestos identified - 1 or 2 fibres - see HSG248, Para 4.23

% Water absorption test carried out in accordance with in-house method M006 based on L143, CI 16 and is not UKAS accredited.





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Project No:	G13-00301		

**95 No. Sample(s) submitted on 02 April 2013 by Donald Campbell  
Samples analysed by Martin Griffiths**

Lab Sample No.	Customer Sample Ref. or Location of Sample	Item Description	Product Type	Results of Asbestos Type(s)
S0015	Room ID: 25, Disabled Toilet	Insulating Board Tiles	Insulating Board	No Asbestos Detected
S0016	Room ID: 25, Disabled Toilet	Blue Vinyl Floor Covering	Vinyl Product	No Asbestos Detected
S0017	Room ID: 25, Disabled Toilet	Adhesive On Blue Vinyl Floor Covering	Adhesive	No Asbestos Detected
S0018	Room ID: 29, Library	Yellow Vinyl Floor Covering Below Carpet	Vinyl Product	No Asbestos Detected
S0019	Room ID: 29, Library	Adhesive On Yellow Vinyl Floor Covering Below Carpet	Adhesive	No Asbestos Detected
S0020	Room ID: 30, Office	Blue Vinyl Floor Covering Below Carpet	Vinyl Product	No Asbestos Detected
S0021	Room ID: 30, Office	Adhesive On Blue Vinyl Floor Covering Below Carpet	Adhesive	No Asbestos Detected

**NOTES:**

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# Trace asbestos identified - 1 or 2 fibres - see HSG248, Para 4.23

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## CERTIFICATE OF ANALYSIS

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Project No:	G13-00301		

**95 No. Sample(s) submitted on 02 April 2013 by Donald Campbell  
Samples analysed by Martin Griffiths**

Lab Sample No.	Customer Sample Ref. or Location of Sample	Item Description	Product Type	Results of Asbestos Type(s)
S0022	Room ID: 31, Ladies Toilet	Ceramic Tile Adhesive On Walls	Adhesive	No Asbestos Detected
S0023	Room ID: 31, Ladies Toilet	Green Vinyl Floor Covering	Vinyl Product	No Asbestos Detected
S0024	Room ID: 31, Ladies Toilet	Adhesive On Green Vinyl Floor Covering	Adhesive	No Asbestos Detected
S0025	Room ID: 31, Ladies Toilet	Insulating Board Ceiling Tiles In Ceiling Void	Insulating Board	No Asbestos Detected
S0026	Room ID: 32, File Room	Composite Flooring	Composite Flooring	No Asbestos Detected
S0027	Room ID: 33, Cleaner's Store	Blue Vinyl Floor Covering	Vinyl Product	No Asbestos Detected
S0028	Room ID: 33, Cleaner's Store	Adhesive On Blue Vinyl Floor Covering	Adhesive	No Asbestos Detected

**NOTES:**

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# Trace asbestos identified - 1 or 2 fibres - see HSG248, Para 4.23

% Water absorption test carried out in accordance with in-house method M006 based on L143, CI 16 and is not UKAS accredited.



## CERTIFICATE OF ANALYSIS

Contact:	Mike Thomson	Page:	98 of 108 Page(s)
Customer:	West Dunbartonshire Council Council Headquarters Garshake Road Dumbarton G82 3LG	Date of Issue:	17 June 2013
Site:	Joint Valuation Board and Education Resource Centre, 235 Dumbarton Road, Clydebank	Your Reference:	Not Stated
Project No:	G13-00301		

**95 No. Sample(s) submitted on 02 April 2013 by Donald Campbell  
Samples analysed by Martin Griffiths**

Lab Sample No.	Customer Sample Ref. or Location of Sample	Item Description	Product Type	Results of Asbestos Type(s)
S0029	Room ID: 33, Cleaner's Store	Insulating Board Ceiling Tiles	Insulating Board	No Asbestos Detected
S0030	Room ID: 33, Cleaner's Store	Bitumen Coating To Sinks	Bituminous Products	No Asbestos Detected
S0031	Room ID: 38, Reception Hall & Stairs	Grey Vinyl Floor Covering To Stairs	Vinyl Product	No Asbestos Detected
S0032	Room ID: 38, Reception Hall & Stairs	Adhesive On Grey Vinyl Floor Covering	Adhesive	No Asbestos Detected
S0033	Room ID: 38, Reception Hall & Stairs	Composite Flooring Below Carpet	Composite Flooring	No Asbestos Detected
S0034	Room ID: 39, Main Entrance	Composite Flooring	Composite Flooring	No Asbestos Detected
S0035	Room ID: 40, Gents Toilet	Grey Vinyl Floor Covering	Vinyl Product	No Asbestos Detected

**NOTES:**

The samples detailed above have been analysed qualitatively for asbestos in accordance with In House Method 001 based on HSG248.

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# Trace asbestos identified - 1 or 2 fibres - see HSG248, Para 4.23

% Water absorption test carried out in accordance with in-house method M006 based on L143, CI 16 and is not UKAS accredited.



## CERTIFICATE OF ANALYSIS

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Project No:	G13-00301		

**95 No. Sample(s) submitted on 02 April 2013 by Donald Campbell  
Samples analysed by Martin Griffiths**

Lab Sample No.	Customer Sample Ref. or Location of Sample	Item Description	Product Type	Results of Asbestos Type(s)
S0036	Room ID: 40, Gents Toilet	Adhesive On Grey Vinyl Floor Covering	Adhesive	No Asbestos Detected
S0037	Room ID: 40, Gents Toilet	Ceramic Tile Adhesive On Walls	Adhesive	No Asbestos Detected
S0038	Room ID: 40, Gents Toilet	Insulating Board Tiles Within Ceiling Void	Insulating Board	No Asbestos Detected
S0039	Room ID: 43, Vestibule	Pink Vinyl Floor Covering	Vinyl Product	No Asbestos Detected
S0040	Room ID: 43, Vestibule	Adhesive On Pink Vinyl Floor Covering	Adhesive	No Asbestos Detected
S0041	Room ID: 44, Ladies Toilet	Ceramic Tile Adhesive On Walls	Adhesive	No Asbestos Detected
S0042	Room ID: 44, Ladies Toilet	Composite Flooring Below Pink Vinyl	Composite Flooring	No Asbestos Detected

**NOTES:**

The samples detailed above have been analysed qualitatively for asbestos in accordance with In House Method 001 based on HSG248.

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Shield On-Site Services accept responsibility only for results obtained from samples as received.

No responsibility is accepted for errors which may have arisen during sampling or transportation of samples by a third party.

\* Sample may not be a representative of material sampled due to very small quantity supplied.

# Trace asbestos identified - 1 or 2 fibres - see HSG248, Para 4.23

% Water absorption test carried out in accordance with in-house method M006 based on L143, CI 16 and is not UKAS accredited.



## CERTIFICATE OF ANALYSIS

Contact:	Mike Thomson	Page:	100 of 108 Page(s)
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Project No:	G13-00301		

**95 No. Sample(s) submitted on 02 April 2013 by Donald Campbell  
Samples analysed by Martin Griffiths**

Lab Sample No.	Customer Sample Ref. or Location of Sample	Item Description	Product Type	Results of Asbestos Type(s)
S0043	Room ID: 45, Corridor	Beige Vinyl Floor Covering	Vinyl Product	No Asbestos Detected
S0044	Room ID: 45, Corridor	Adhesive On Beige Vinyl Floor Covering	Adhesive	No Asbestos Detected
S0045	Room ID: 47, Cupboard	Green Vinyl Tiles	Vinyl Product	No Asbestos Detected
S0046	Room ID: 47, Cupboard	Adhesive On Green Vinyl Tiles	Adhesive	No Asbestos Detected
S0047	Room ID: 50, Kitchen	Ceramic Tile Adhesive On Walls	Adhesive	No Asbestos Detected
S0048	Room ID: 50, Kitchen	Bitumen Sink Pad	Bituminous Products	No Asbestos Detected
S0049	Room ID: 52, Landing & Stairs	Grey Vinyl Floor Tiles	Vinyl Product	No Asbestos Detected

**NOTES:**

The samples detailed above have been analysed qualitatively for asbestos in accordance with In House Method 001 based on HSG248.  
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 Opinions & Interpretations such as sample description, product type & certain results parameters are outside the scope of accreditation.  
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\* Sample may not be a representative of material sampled due to very small quantity supplied.  
 # Trace asbestos identified - 1 or 2 fibres - see HSG248, Para 4.23  
 % Water absorption test carried out in accordance with in-house method M006 based on L143, CI 16 and is not UKAS accredited.



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Project No:	G13-00301		

**95 No. Sample(s) submitted on 02 April 2013 by Donald Campbell  
Samples analysed by Martin Griffiths**

Lab Sample No.	Customer Sample Ref. or Location of Sample	Item Description	Product Type	Results of Asbestos Type(s)
S0050	Room ID: 52, Landing & Stairs	Adhesive On Grey Vinyl Floor Tiles	Adhesive	Chrysotile
S0051	Room ID: 52, Landing & Stairs	White Vinyl Floor Tiles	Vinyl Product	Chrysotile
S0052	Room ID: 52, Landing & Stairs	Adhesive On White Vinyl Floor Tiles	Adhesive	Chrysotile
S0053	Room ID: 52, Landing & Stairs	Black Vinyl Floor Tile	Vinyl Product	Chrysotile
S0054	Room ID: 52, Landing & Stairs	Adhesive On Black Vinyl Floor Tile	Adhesive	Chrysotile
S0055	Room ID: 55, Cupboard	Green Vinyl Floor Tiles	Vinyl Product	No Asbestos Detected
S0056	Room ID: 55, Cupboard	Adhesive On Green Vinyl Floor Tiles	Adhesive	No Asbestos Detected

**NOTES:**

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\* Sample may not be a representative of material sampled due to very small quantity supplied.

# Trace asbestos identified - 1 or 2 fibres - see HSG248, Para 4.23

% Water absorption test carried out in accordance with in-house method M006 based on L143, CI 16 and is not UKAS accredited.



## CERTIFICATE OF ANALYSIS

Contact:	Mike Thomson	Page:	102 of 108 Page(s)
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Project No:	G13-00301		

**95 No. Sample(s) submitted on 02 April 2013 by Donald Campbell  
Samples analysed by Martin Griffiths**

Lab Sample No.	Customer Sample Ref. or Location of Sample	Item Description	Product Type	Results of Asbestos Type(s)
S0057	Room ID: 57, Cupboard	Black Vinyl Floor Tiles	Vinyl Product	No Asbestos Detected
S0058	Room ID: 57, Cupboard	Adhesive On Black Vinyl Floor Tiles	Adhesive	No Asbestos Detected
S0059	Room ID: 60, Server Room	Grey Vinyl Floor Covering	Vinyl Product	No Asbestos Detected
S0060	Room ID: 60, Server Room	Adhesive On Grey Vinyl Floor Covering	Adhesive	No Asbestos Detected
S0061	Room ID: 62, Shower Room	Blue Vinyl Floor Covering	Vinyl Product	No Asbestos Detected
S0062	Room ID: 62, Shower Room	Adhesive On Blue Vinyl Floor Covering	Adhesive	No Asbestos Detected
S0063	Room ID: 62, Shower Room	Ceramic Tile Adhesive On Walls	Adhesive	No Asbestos Detected

**NOTES:**

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 Opinions & Interpretations such as sample description, product type & certain results parameters are outside the scope of accreditation.  
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\* Sample may not be a representative of material sampled due to very small quantity supplied.  
 # Trace asbestos identified - 1 or 2 fibres - see HSG248, Para 4.23  
 % Water absorption test carried out in accordance with in-house method M006 based on L143, CI 16 and is not UKAS accredited.



## CERTIFICATE OF ANALYSIS

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Project No:	G13-00301		

**95 No. Sample(s) submitted on 02 April 2013 by Donald Campbell  
Samples analysed by Martin Griffiths**

Lab Sample No.	Customer Sample Ref. or Location of Sample	Item Description	Product Type	Results of Asbestos Type(s)
S0064	Room ID: 65, Ladies Toilet	Green Vinyl Floor Covering	Vinyl Product	No Asbestos Detected
S0065	Room ID: 65, Ladies Toilet	Adhesive On Green Vinyl Floor Covering	Adhesive	No Asbestos Detected
S0066	Room ID: 65, Ladies Toilet	Ceramic Tile Adhesive On Walls	Adhesive	No Asbestos Detected
S0067	Room ID: 65, Ladies Toilet	Insulating Board Tiles In Ceiling Void	Insulating Board	Amosite & Chrysotile
S0068	Room ID: 66, Cleaner's Cupboard	Grey Vinyl Floor Tiles	Vinyl Product	No Asbestos Detected
S0069	Room ID: 66, Cleaner's Cupboard	Adhesive On Grey Vinyl Floor Tiles	Adhesive	No Asbestos Detected
S0070	Room ID: 66, Cleaner's Cupboard	Insulating Board Panels On Ceiling	Insulating Board	No Asbestos Detected

**NOTES:**

The samples detailed above have been analysed qualitatively for asbestos in accordance with In House Method 001 based on HSG248.

Estimates of asbestos content are prohibited under UKAS accreditation by H.S.E. document HSG 248.

Opinions & Interpretations such as sample description, product type & certain results parameters are outside the scope of accreditation.

Shield On-Site Services accept responsibility only for results obtained from samples as received.

No responsibility is accepted for errors which may have arisen during sampling or transportation of samples by a third party.

\* Sample may not be a representative of material sampled due to very small quantity supplied.

# Trace asbestos identified - 1 or 2 fibres - see HSG248, Para 4.23

% Water absorption test carried out in accordance with in-house method M006 based on L143, CI 16 and is not UKAS accredited.





## CERTIFICATE OF ANALYSIS

Contact:	Mike Thomson	Page:	104 of 108 Page(s)
Customer:	West Dunbartonshire Council Council Headquarters Garshake Road Dumbarton G82 3LG	Date of Issue:	17 June 2013
Site:	Joint Valuation Board and Education Resource Centre, 235 Dumbarton Road, Clydebank	Your Reference:	Not Stated
Project No:	G13-00301		

**95 No. Sample(s) submitted on 02 April 2013 by Donald Campbell  
Samples analysed by Martin Griffiths**

Lab Sample No.	Customer Sample Ref. or Location of Sample	Item Description	Product Type	Results of Asbestos Type(s)
S0071	Room ID: 66, Cleaner's Cupboard	Ceramic Tile Adhesive On Walls	Adhesive	No Asbestos Detected
S0072	Room ID: 68, Gents Toilet	Grey Vinyl Floor Covering	Vinyl Product	No Asbestos Detected
S0073	Room ID: 68, Gents Toilet	Adhesive On Grey Vinyl Floor Covering	Adhesive	No Asbestos Detected
S0074	Room ID: 68, Gents Toilet	Blue Vinyl Below Grey Vinyl	Vinyl Product	No Asbestos Detected
S0075	Room ID: 68, Gents Toilet	Adhesive On Blue Vinyl Floor Covering	Adhesive	No Asbestos Detected
S0076	Room ID: 68, Gents Toilet	Ceramic Tile Adhesive On Walls	Adhesive	No Asbestos Detected
S0077	Room ID: 68, Gents Toilet	Insulating Board Tiles Within Ceiling Void	Insulating Board	No Asbestos Detected

**NOTES:**

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\* Sample may not be a representative of material sampled due to very small quantity supplied.

# Trace asbestos identified - 1 or 2 fibres - see HSG248, Para 4.23

% Water absorption test carried out in accordance with in-house method M006 based on L143, CI 16 and is not UKAS accredited.



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Customer:	West Dunbartonshire Council Council Headquarters Garshake Road Dumbarton G82 3LG	Date of Issue:	17 June 2013
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Project No:	G13-00301		

**95 No. Sample(s) submitted on 02 April 2013 by Donald Campbell  
Samples analysed by Martin Griffiths**

Lab Sample No.	Customer Sample Ref. or Location of Sample	Item Description	Product Type	Results of Asbestos Type(s)
S0078	Room ID: 75, Cupboard	Insulating Board Panels On Ceiling	Insulating Board	No Asbestos Detected
S0079	Room ID: 75, Cupboard	Grey Vinyl Floor Tiles	Vinyl Product	No Asbestos Detected
S0080	Room ID: 75, Cupboard	Adhesive On Grey Vinyl Floor Tiles	Adhesive	No Asbestos Detected
S0081	Room ID: 76, Toilet	Insulating Board Remnants On Redundant Timber Frame	Insulating Board	No Asbestos Detected
S0082	Room ID: 79, Kitchen	Insulating Board Ceiling Tiles	Insulating Board	No Asbestos Detected
S0083	Room ID: 79, Kitchen	Grey Vinyl Floor Covering	Vinyl Product	No Asbestos Detected
S0084	Room ID: 79, Kitchen	Adhesive On Grey Vinyl Floor Covering	Adhesive	No Asbestos Detected

**NOTES:**

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 Opinions & Interpretations such as sample description, product type & certain results parameters are outside the scope of accreditation.  
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\* Sample may not be a representative of material sampled due to very small quantity supplied.  
 # Trace asbestos identified - 1 or 2 fibres - see HSG248, Para 4.23  
 % Water absorption test carried out in accordance with in-house method M006 based on L143, CI 16 and is not UKAS accredited.



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Project No:	G13-00301		

**95 No. Sample(s) submitted on 02 April 2013 by Donald Campbell  
Samples analysed by Martin Griffiths**

Lab Sample No.	Customer Sample Ref. or Location of Sample	Item Description	Product Type	Results of Asbestos Type(s)
S0085	Room ID: 79, Kitchen	Bitumen Sink Pad	Bituminous Products	No Asbestos Detected
S0086	Room ID: 83, Lift Car	Red Vinyl Floor Tiles	Vinyl Product	No Asbestos Detected
S0087	Room ID: 83, Lift Car	Adhesive On Red Vinyl Floor Tiles	Adhesive	No Asbestos Detected
S0088	Room ID: EXT, Elevations	Ceramic Tile Adhesive On Walls	Adhesive	No Asbestos Detected
S0089	Room ID: EXT, Elevations	Expansion Joint	Mastics	No Asbestos Detected
S0090	Room ID: EXT, Elevations	Mastic Around Windows	Mastics	No Asbestos Detected
S0091	Room ID: EXT, Elevations	Window Putty	Putty	No Asbestos Detected

**NOTES:**

The samples detailed above have been analysed qualitatively for asbestos in accordance with In House Method 001 based on HSG248.

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\* Sample may not be a representative of material sampled due to very small quantity supplied.

# Trace asbestos identified - 1 or 2 fibres - see HSG248, Para 4.23

% Water absorption test carried out in accordance with in-house method M006 based on L143, CI 16 and is not UKAS accredited.



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Project No:	G13-00301		

**95 No. Sample(s) submitted on 02 April 2013 by Donald Campbell  
Samples analysed by Martin Griffiths**

Lab Sample No.	Customer Sample Ref. or Location of Sample	Item Description	Product Type	Results of Asbestos Type(s)
S0092	Room ID: 85, Tank Room	Mastic Seal To Plastic Tank	Mastics	No Asbestos Detected
S0093	Room ID: 85, Tank Room	Bitumen Damp Proof Course	Bituminous Products	No Asbestos Detected
S0094	Room ID: 87, Oil Tank Room	Loose Lying Gaskets	Gasket	Chrysotile
S0095	Room ID: 86, Boiler Room	Residue On Metal Pipes Below Calorifier	Insulation	No Asbestos Detected

**NOTES:**

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 Opinions & Interpretations such as sample description, product type & certain results parameters are outside the scope of accreditation.  
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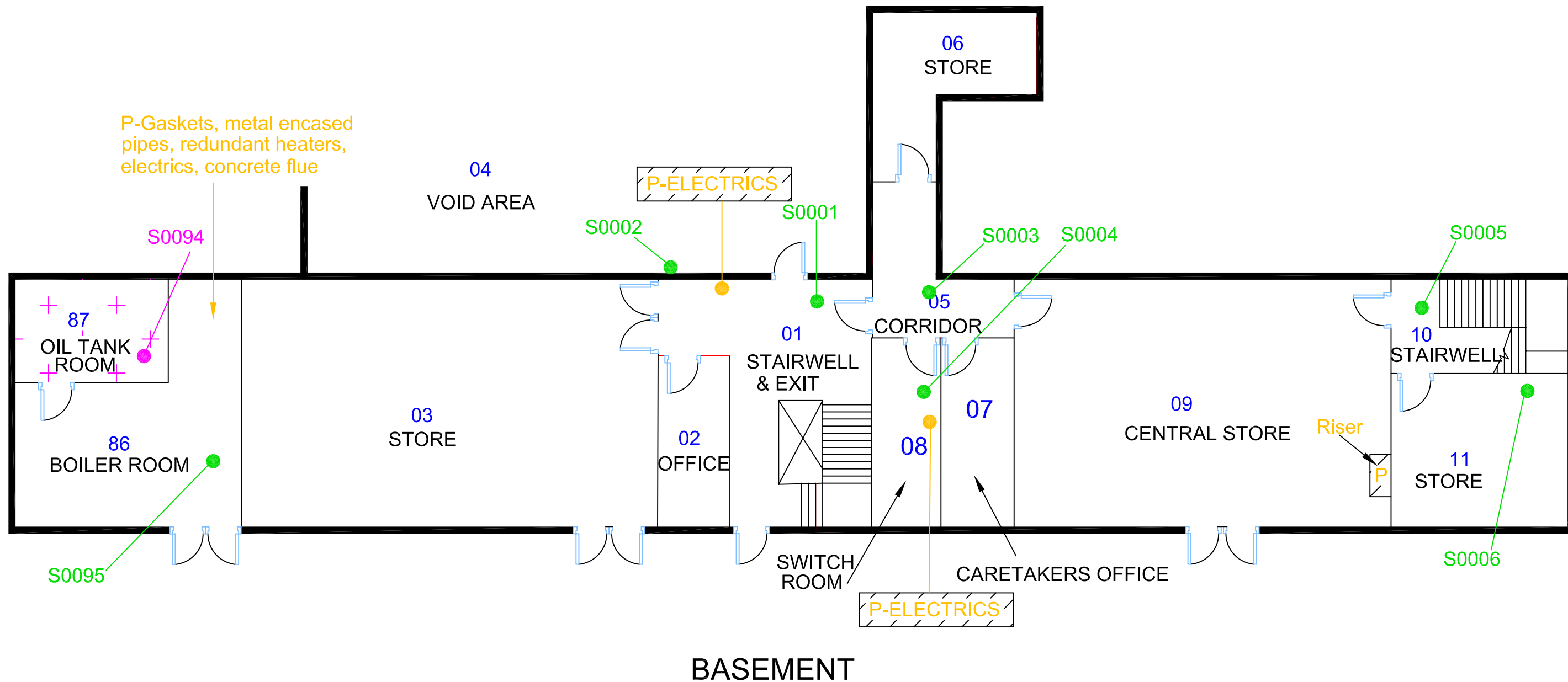
\* Sample may not be a representative of material sampled due to very small quantity supplied.  
 # Trace asbestos identified - 1 or 2 fibres - see HSG248, Para 4.23  
 % Water absorption test carried out in accordance with in-house method M006 based on L143, CI 16 and is not UKAS accredited.



Site: Joint Valuation Board and Education Resource Centre, 235 Dumbarton Road, Clydebank

## Appendix 2

### Site Plans



17 Howard Court  
 Nerston Industrial Estate  
 East Kilbride  
 G74 4QZ  
 Tel: 01355 242280  
 Fax: 01355 247470  
 Web: [www.shieldon-siteservices.com](http://www.shieldon-siteservices.com)

Keeping the Future in Shape

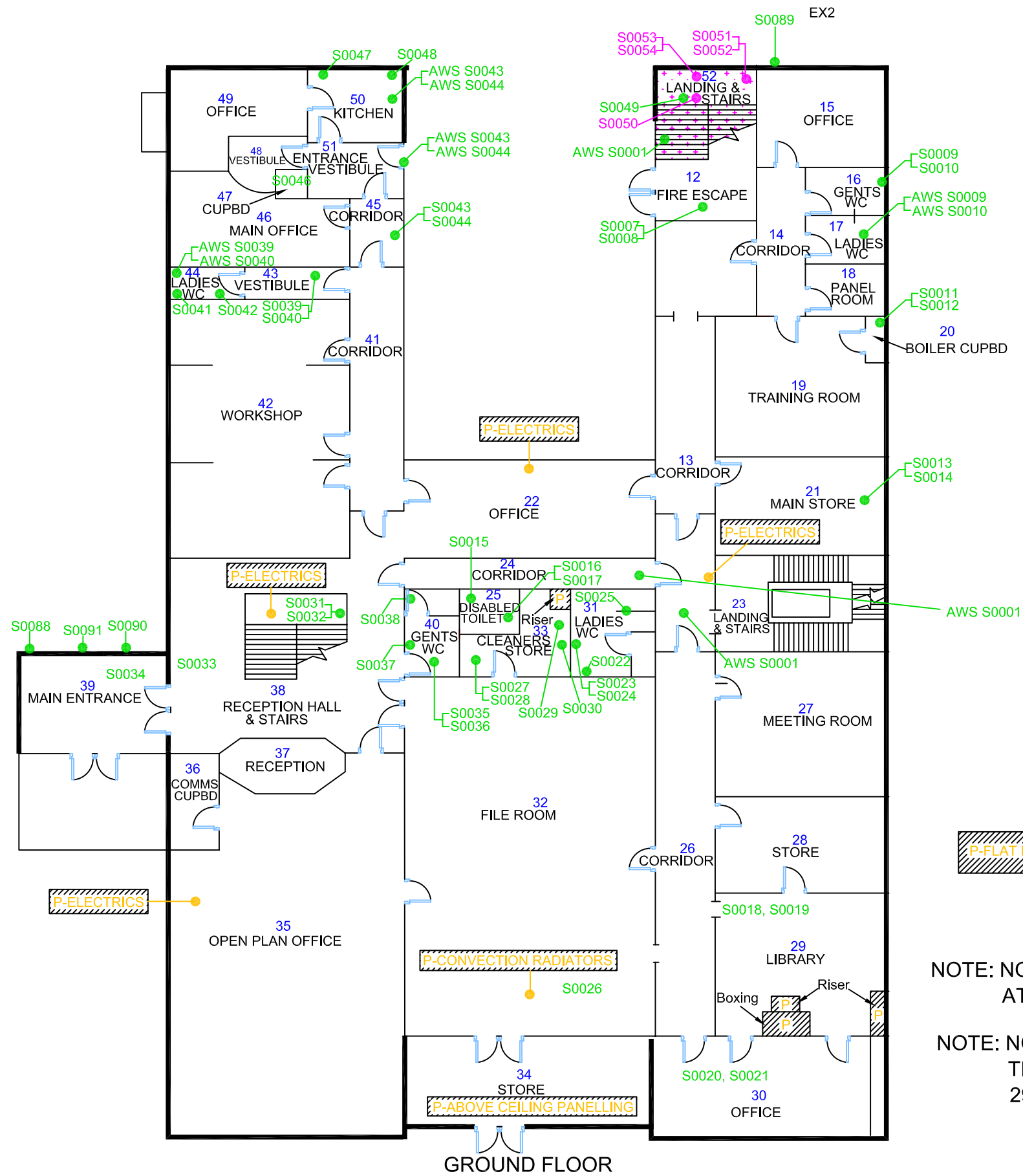
Client - West Dumbartonshire Council  
 Job No: G13-00301  
 Site Address:  
 Joint Valuation Board & Education  
 Resource Centre  
 235 Dumbarton Road  
 Clydebank

Paper: A3  
 Date: 22/05/2013  
 Scale: NTS  
 Drawn by: HM  
 Page 1 of 3 Page 230

Key 1: 01 Room ID  
 (EX01) External Number

Key 2: Sample Results  
 S0001 Negative  
 S0001 Positive  
 AWS Associated with Sample  
 P/SP Presumed/Strongly Presumed

Key 3: No Access/Presumed  
 High Risk  
 Not In Survey Remit  
 Room Contains ACM/Presumed ACM



NOTE: NO ACCESS WAS GAINED BELOW THE FIXED CARPET AT LOCS 18, 19, 22, 32, 38, 41, 42, 46, 48, 49

NOTE: NO ACCESS WAS GAINED ABOVE FIXED CEILING TILES AT LOCS 12, 13, 14, 15, 19, 21, 24, 26, 27, 28, 29, 30, 32, 34, 45, 48, 49, 52

GROUND FLOOR



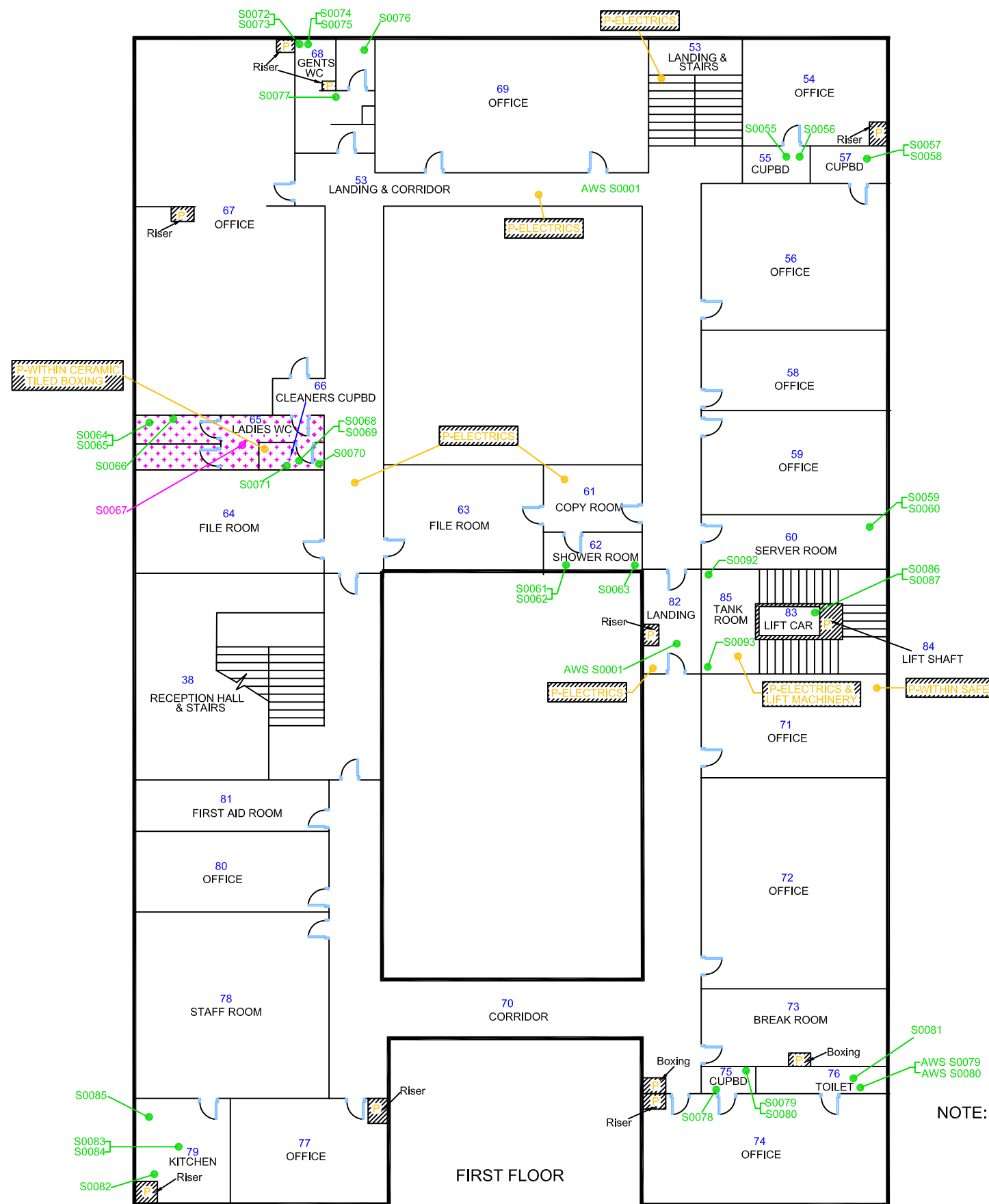
17 Howard Court  
Nerston Industrial Estate  
East Kilbride  
G74 4QZ  
Tel: 01355 242280  
Fax: 01355 247470  
Web: [www.shieldon-siteservices.com](http://www.shieldon-siteservices.com)

Client - West Dumbartonshire Council	Paper: A3
Job No: G13-00301	Date: 22/05/2013
Site Address: Joint Valuation Board & Education Resource Centre 235 Dumbarton Road Clydebank	Scale: NTS Drawn by: HM
Page 2 of 3 Page 231	

Key 1: 01 Room ID  
EX01 External Number

Key 2: Sample Results  
S0001 Negative  
S0001 Positive  
AWS Associated with Sample  
P/SP Presumed/Strongly Presumed

Key 3: No Access/Presumed  
 High Risk  
 Not In Survey Remit  
 Room Contains ACM/Presumed ACM



NOTE: NO ACCESS WAS GAINED BELOW THE FIXED CARPET AT LOCS 53, 54, 56, 58, 59, 61, 63, 64, 67, 69, 70, 71, 72, 73, 74, 77, 78, 80, 81

NO ACCESS WAS GAINED ABOVE FIXED CEILING TILES AT LOCS 53, 54, 58-62, 64, 67, 69-74, 77, 81



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Client - West Dumbartonshire Council	Paper: A3
Job No: G13-00301	Date: 24/05/2013
Site Address: Joint Valuation Board & Education Resource Centre 235 Dumbarton Road Clydebank	Scale: NTS
	Drawn by: HM
	Page 3 of 3 Page 232

Key 1: 01 Room ID  
 Key 2: Sample Results  
 Key 3: No Access/Presumed

EX01 External Number

S0001 Negative  
 S0002 Positive  
 AWS Associated with Sample  
 P/SP Presumed/Strongly Presumed

High Risk  
 Not In Survey Remit  
 Room Contains ACM/Presumed ACM



# Reinforced Autoclaved Aerated Concrete (RAAC) Investigation and Assessment – Further Guidance

---

# 1 Introduction

In 2019, SCOSS published a safety alert 'Failure of Reinforced Autoclaved Aerated Concrete (RAAC) Planks' which identified concerns about the structural safety of this form of construction.

In February 2022, the Institution of Structural Engineers (IStructE) published supporting guidance titled Reinforced Autoclaved Aerated Concrete Panels – Investigation and Assessment. This guidance provided further information for the assessment of RAAC panels.

This report provides further guidance on the critical risk factors associated with RAAC panel construction. It includes a proposed approach to the classification of these risk factors and how these may impact on the proposed remediation and management of RAAC.

This report has been written by members of the IStructE RAAC Study Group to assist with the approach to RAAC assessment amongst the structural engineering community. It is intended to be adopted by structural engineers who will be responsible for quantifying, appraising and providing reasoned assessments of RAAC panel construction on a case-by-case basis using their own engineering judgement.

It is recommended that a reader familiarises themselves with the 2019 SCOSS Alert the previous IStructE report and the references in Section 8.

This report focuses on roof panels but can be used for the assessment of floor panels. The discussion of load bearing or non-load bearing wall panels are not covered in the scope of this report.

The Institution of Structural Engineers and the Study Group which produced this Guide have endeavoured to ensure the accuracy of its contents. However, the guidance and recommendations given should always be reviewed by those using the Guide in light of the facts of their particular case and any specialist advice. Users should also note that the Institution periodically updates its guidance through the publication of new versions (for minor alterations) and new editions (for more substantial revisions) - and should ensure they are referring to the latest iteration. No liability for negligence or otherwise in relation to this Guide and its contents is accepted by the Institution, its servants or agents. Any person using this Guide should pay particular attention to the provisions of this condition.

## 2 Surveys

### 2.1

Guidance produced by the IStructE in February 2022 provided advice on the form and scope of surveys to be adopted for RAAC panel installations. This identified the need to survey the panels for:

- Measurement of deflections
- Recording of cracks and defects
- Recording evidence of water leaks
- Hammer tap testing for signs of debonding concrete
- Recordings of panels cut after manufacture
- Recording of any alteration or penetration through panels after construction

Also, recent experience has emphasised the significance of the end bearing and the investigation of the end bearings is now required to assess the structural risks.

RAAC panels present highly individual results when surveyed with adjacent panels often exhibiting varied deflections, cracking, etc. Given this variance in RAAC panel construction it is recommended that all panels are visually assessed.

### 2.2

Deflection measurement of panels can assist in the assessment of panels performance. The measurement of each panel deflection will allow the greatest level of assessment. However, where this is not possible, measurement of deflection of a representative sample should be undertaken. A minimum recommended sample size should be proportional to the size and scale of the building or structure being assessed but should typically not be less than 10% of the total number of panels.

The panels selected should provide a representative sample including:

- Structural spans
- Panel width and depth (if known)
- Increased loading resulting from roof access
- Loading from a supported plant or machinery
- Different internal environments, for example, any dry, damp or humid areas
- Areas where there could be an accumulation of external load factors including a build-up of water or drifting of snow

The measurement of any panels affected by past or current water leaks would also be of assistance in accessing any detrimental impact of any leaks.

The span of panels should be recorded together with their mid-span deflection.

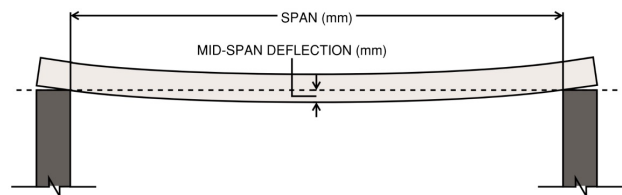


Figure 1 - Deflection schematic (not to scale)

### 2.3

Non-destructive testing techniques, such as the use of covermeters, provide insight into reinforcement location. However, more expensive radar techniques may not yield reliable test results due to equipment tolerances; particularly when in the presence of foil backed insulation or covering. If used, the specialist survey companies should be consulted to ascertain the tolerances of equipment for given construction forms prior to commissioning surveys.

### 2.4

The specification of intrusive investigation works for RAAC panels should be carefully considered. Intrusive surveys can be undertaken to record:

- Panel bearing lengths
- Position of transverse anchorage reinforcement at bearings
- Panel thickness
- Reinforcement quantities and diameter

Intrusive investigations will result in damage to panels. The location and extent of the trial areas should be carefully selected by the engineer. Any such investigations should be kept to the minimum size given the disruptive nature of any works that may impact on panel structural capacity. The engineer should assess the condition and capacity of panels ahead of the investigation works and consider the need for temporary propping or support.

Investigations should be undertaken using hand tools with small diameter non-percussive drilling only if needed. Investigations may include localised drilling to estimate depth of bearing, opening using hammer and chisel. All trial holes should be made good with a suitable proprietary repair mortar and all waterproofing or protective finishes made good to prevent further degradation of the panels.

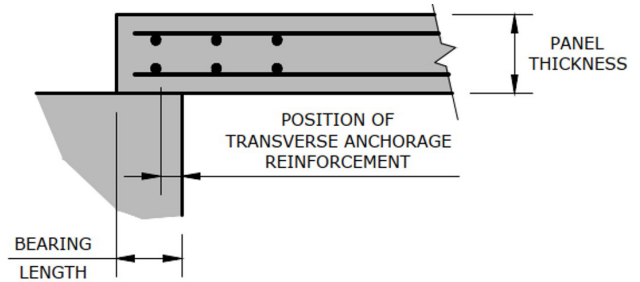


Figure 2 – End bearing configuration

Locations for intrusive investigation should provide a representative sample from around the building or structure. This should include any variation in span or support arrangements. The number of locations selected needs to be sufficient to gain an understanding of the original design intent for the panels and the range of manufacturing or construction installation tolerances.

## 3 Risk factors

RAAC presents a number of risks associated with the original construction form including the materials used, design intent, manufacturing control and construction / installation control. Further risks are presented through the in-service conditions including uncontrolled modifications, changes in loading regime, poor maintenance and ageing.

These are described below.

### 3.1 End bearing

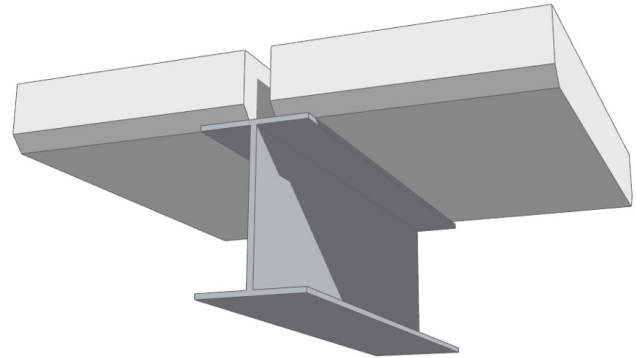
Poor bearing is a significant risk to the integrity of RAAC roof panels.

The codes of practice associated with the design of RAAC from the 1950's to 1980's were CP114 Reinforced Concrete in Buildings and CP116 Structural Use of Precast Concrete. These codes recommended minimum end bearings of only 45mm for roof panels and 60mm for floor panels. In practice, construction tolerances could have resulted in reduced bearing lengths.

To anchor longitudinal reinforcement, RAAC panels require transverse reinforcement over the bearing support. As noted by testing undertaken by the BRE (BRE IP 10/96), absence of transverse reinforcement at the end bearing can substantially impact on panel performance. The inspection of several buildings has identified that with short bearing lengths there is a risk that this critical anchorage reinforcement can be absent over the support face, presenting an increased risk of panel failure.

**For this reason, a minimum as built bearing length 75mm is now considered to be necessary. Any bearing less than 75mm would be considered substandard and present an unacceptable risk to panels from shear failure or slippage and remedial actions are recommended.**

Narrow or short bearing lengths may be identified through visual inspection; for example, where panels span from either direction onto a narrow steel beam or masonry wall less than 100mm. These shared bearings on narrow beams or supports can therefore present risks of inadequate bearing length.



Sub-standard bearing on 100mm beam

Figure 3 – End bearing condition

However, in many instances visual inspection alone may be inadequate. Numerous examples have been found of panels having short bearing lengths (<75mm) even when supported on wide steel or concrete beams. Therefore, it is recommended that the bearing length is verified. Intrusive surveys are the only effective method for identifying the bearing length and the position of transverse anchorage reinforcement.

### 3.2 Anchorage reinforcement

RAAC floor and roof panels require transverse reinforcement to anchor the longitudinal reinforcing bars. This is particularly critical at bearings where transverse bars are needed over the supports as discussed in the previous section.

Where transverse anchorage reinforcement is absent the longitudinal bars will have significantly reduced tensile capacity and there is an increased risk of failure. The mode of failure is still being assessed by academic research, however sudden brittle shear failure is considered possible.

It is not possible to ascertain poor anchorage of reinforcement from visual inspection, therefore intrusive survey techniques are required.

### 3.3 Cut panels

Cut panels can be created from the manufacturing process where longer panels may have been cast and cut down to create shorter panels or where panels were trimmed at the time of the original construction for building services or other small penetrations.

Original construction techniques used narrow steel trimmers or hangers supported by adjacent panels to form openings in roofs. These steel hangers often have narrow bearing support and have been installed some distance from transverse reinforcement. Therefore, cut panels supporting on hangers present inadequate bearing conditions and poorly anchored longitudinal reinforcement.



Figure 4 – Photo of hangers

Depending on the span of the panel being supported these conditions may present high risk of panel failure.

Cut panels can be identified through visual inspection, where supported on hangers or where panels are visibly narrower or shorter than adjacent panels. However, visual inspection is difficult where panels have been cut as part of the manufacturing process and intrusive surveys may be required.

Cut panels should be identified in all instances. The length of the cut panel, support conditions and defects should be noted.

### 3.4 Cracking

Cracking and spalling can be a visible indicator of excessive deflections, water ingress, mechanical damage or reinforcement corrosion. It is recommended that all visible defects are recorded during a visual inspection. Where applicable, this should be supported by crack measurement and location for assessment and future review.

It is recommended that cracking and spalling is recorded as either major or minor as defined below:

- Major cracking/spalling: defined where a panel exhibits large/deep cracks that may be accompanied by spalling and in some cases exposed reinforcement
- Minor cracking/spalling: defined where a panel that exhibits small cracks on its surface. These are commonly transverse across the panel width and usually expected to be seen at the centre of the panel

Cracking close to the supports (circa within 500mm) is of significant particular concern because it could be representative of shear cracking. Cracking close to a bearing should be recorded and cracks across the full width of a panel are considered more serious than cracks local to the edges

### 3.5 Builder's works/building modifications

Builders work that was not part of the original construction can result in panels being cut or drilled for new services.

Sometimes new trimming beams may have been installed but the designers of the trimming may not have been aware of the impact of the loss of transverse anchorage reinforcement at the bearing and therefore the support provided to cut panels may be inadequate.

In some instances, small diameter core holes may result in longitudinal or transverse reinforcement being cut or damaged or mechanical damage to the RAAC panels both of which will weaken RAAC panels presenting a risk of failure as with cut-panels or inadequate bearing lengths.

Note: While fixing into RAAC are outside of the scope of this report, care is needed with fixings due to the low strength nature of the AAC and fixings have been known to pull out. Where critical or heavy services are fixed into RAAC these should be checked.

### 3.6 Water ingress

Prolonged water ingress can impact on RAAC. Water ingress can saturate RAAC panels giving risk to a potential increase in panel weight. Water ingress has also been noted as adversely impacting on the material strength and is likely to lead to unseen corrosion to the reinforcement.

The increase in weight and loss of material strength adversely impacts on the panel strength and load-carrying capacity.

The corrosion of reinforcement will, over time, lead to spalling of the surrounding RAAC panel resulting in falling debris and potential for loss of panel capacity. The corrosion of reinforcement may also impact on the bond between RAAC and embedded reinforcement, which may adversely impact panel strength.

It should be noted that **due to** the open nature of the AAC matrix significant levels of corrosion can occur before spalling of the cover concrete occurs. The corrosion can therefore be well established before there are obvious external signs.

Water penetration is normally evident through visual inspection. It can be noted where a panel is showing signs of staining, salt crystallisation or corrosion/spalling.

Water ingress may also be noted through adjacent elements, such as finishes or masonry where salt crystallisation or staining may also be evident.

Water ingress presents a significant contributing risk. Therefore, any panels with water ingress should be recorded and the significance assessed.

### 3.7 Deflection measurements

There are several factors that may result in high deflections of RAAC panels. RAAC panels which are exhibiting high deflections may increase the risk of water ponding and increases in loading and / or lead to a change in bearing stresses. Both factors being potential failure risks.

The deflection of RAAC panels can often be noted visually, however measurement is required to ascertain accurate deflection data. The deflection of panels should be recorded and the data should be used to classify the deflection of each panel as follows:

- Deflection equal to panel span/100 or greater
- Deflection between span/100 and span/200
- Deflection between span/200 and span/250
- Deflection equal to panel span/250 or less

The differential deflection between adjacent panels should also be recorded, particularly where this is significant. Deflections exceeding 20mm between panels being considered significant.

### 3.8 Adverse or changes in loading

Poor roof drainage can result in the build-up of water on flat roofs which can be further exacerbated by vegetation build up. These situations can result in elevated and prolonged loading of panels. Changes in roof level can also lead to drifting of snow and locally increased loading.

Any areas where additional loading associated with a change or use, new suspended or supported building services equipment, changes in ceiling or roof finishes should be considered potential adverse loading.

Changes in loading regime beyond that which the structure was originally intended could overload the panels above the original design load allowances.

Any increase in loading could significantly impact on the RAAC installation, particularly when combined with other risk factors; such as poor bearing or water ingress.

## 4 Assessment of risk

It is recommended that the surveys information is used to assess a risk classification for the panels/building. The below RAG (Red, Amber, Green) risk rating approach is proposed as set out below.

Red risks have been split into High risk and Critical risk. The application of qualified and experienced engineering judgement is required to assess when a Critical risk

exists. Critical risks may exist where multiple risks exist for example major cracking and adverse loading conditions. The use of the building may also be a factor in the assessment. **Depending on condition Critical risk areas may need immediate action. Final selection and urgency of mitigation measures to be determined in conjunction with the building owner/occupants.**

Assessment category	Risk category	
Red	Critical risk	Requires urgent remedial works which may include taking out of use or temporary propping to allow the safe ongoing use of a building. Depending on the extent, this may be part or all of the building.  Combined with awareness campaign for occupants including exclusion zones.
	High risk	Requires remedial action as soon as possible.  Combined with awareness campaign for occupants, which may include exclusion zones, signage, loading restrictions and the need to report changes of condition, eg, water leaks, debris, change in loading, etc.
Amber	Medium risk	Requires inspection and assessment on a regular basis, eg, annually.  Combined with awareness campaign for occupants, which may include signage, loading restrictions and the need to report changes of condition, eg, water leaks, debris, etc.
Green	Low risk	Requires inspection and assessment occasionally, say three year period depending on condition.  Combined with awareness campaign for occupants, which may include signage, loading restrictions and the need to report changes of condition, eg, water leaks, debris, etc.

Table 1 – Risk categories



## 4.1 Determination of risk

It is recommended that observations of the defects within the panels should be used to categorise the panels in a particular building. The following tables provide guidance on typical RAAC panel defects and the proposed risk category associated with that defect.

The presence of water within RAAC panels is of concern and therefore a panel with observed historic water ingress has an elevated risk level. Therefore, alternative tables are presented below for panels that have been subject to long term water ingress and a separate table for panels which have remained dry.

**These tables are non-exhaustive and the matrices approach is an initial recommendation. It is expected that the structural engineer will assess each case individually and use their judgement to aggregate the risks, based on the local conditions to determine an appropriate risk category.**

### 4.1.1 Support condition

Support / bearing condition	Risk category
Bearing investigated and found to lack required transverse reinforcement	Red (critical)
Cut or modified panels, including where cut panels are supported on proprietary hangers	Red (critical)
Bearing <75mm with transverse anchorage reinforcement	Red
>75mm with transverse anchorage reinforcement	Green

Table 2 – Support/bearing risk category

#### 4.1.2 Panel construction

The panel condition is a function of cracking, deflection, and water ingress.

Where water ingress is observed it may be difficult to ascertain the period and therefore the impact that this may have had on the panel strength. Therefore, all water ingress is considered Red / Amber risk.

Risk assessment if water ingress is observed				
Deflection	Major cracking or spalling	Minor cracking/ or spalling within 500mm of support	Minor cracking or spalling away from the supports	No visible defect
Deflection >span/100	Red	Red	Red	Red
Span/100<deflection<span/200	Red	Red	Red	Red
Span/200<deflection<span/250	Red	Red	Amber	Amber
Deflection<span/250	Red	Red	Amber	Amber

Table 3 – Risk category with water ingress

Risk assessment if NO water ingress is observed				
Deflection	Major cracking or spalling	Minor cracking/ or spalling within 500mm of support	Minor cracking or spalling away from the supports	No visible defect
Deflection >span/100	Red	Red	Red	Red
Span/100<deflection<span/200	Red	Red	Amber	Amber
Span/200<deflection<span/250	Red	Amber	Green	Green
Deflection<span/250	Red	Amber	Green	Green

Table 4 – Risk category with NO water ingress

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## 5 Remediation

Remedial action should be undertaken on any panels assessed to be Red (High or Critical risk) condition, with planned remedial action determined for Amber (Medium risk) condition panels.

In some instances, it may be appropriate to apply remedial action only to the affected panels. Alternatively, depending on the remedial works, this may be applied to all panels within the building being assessed.

The response to Red (High or Critical risk) panels should be considered as time dependent. In some instances, immediate exclusion zones or the introduction of temporary propping to allow the safe ongoing use of a building may be recommended.

In all instances, the ongoing use of buildings with RAAC panels identified to be in a Red (High or Critical risk) category should be risk assessed.

Engineers undertaking the risk assessments should be aware of the approach being developed for the management of high risk buildings under the Building Safety Act.

Remediation strategies may include:

- The addition of secondary supports or beams at the end bearing to provide an increased effective bearing length. This is applicable to panels with short bearings length and misplaced transverse anchorage bars. This strategy will not be suitable for cut panels with no transverse anchorage reinforcement
- Positive remedial supports to actively take the loading from the panels. This could include the addition of new timber or lightweight structures to support the panels directly
- Passive fail safe supports to mitigate catastrophic failure of the panels if a panel was to fail. Such as a secondary structure designed to support the panels
- Removal of individual panels and replacement with an alternative lightweight solution
- Entire roof replacement

## 6 Management strategy

A management strategy should be applied to Amber (Medium risk) and Green (Low risk) RAAC panels. This should be developed by the building occupant/owner.

It is expected that panels presenting a Low or Medium risk will deteriorate over time, but precise details of the mechanism that causes this, or the rate at which it will occur is not yet known.

The management strategy should consider the current condition of the RAAC panels and include:

- Monitoring plans for RAAC panels and inspection regime
- Risk assessment details
- Areas for proposed future remediation
- The assumption on degradation of RAAC panels that have informed the plans – this should be informed by the structural engineer, based on site conditions
- The management strategy should also include plans for reducing the risks associated with RAAC panels

- These should include plans for limiting:
  - Applied operational loads, for example no-walk zones on RAAC roofs, maintaining roof drainage and removal of ponding water
  - Applied fixed loads, for example, restricting new or removal of existing building services equipment
  - Durability risks, for example reducing humidity in plant or kitchen spaces, re-roofing including insulation laid to falls

An awareness campaign should be implemented so that all occupants are aware of the concerns about RAAC. This should provide reassurance that measures are being undertaken, but also help involve occupants in the management. Occupants should be encouraged to notify the responsible person if conditions change, for example, if leaks are detected, debris is found, or adverse loading noted.

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# Contributors

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# References

- P10/96 – Reinforced autoclaved aerated concrete panels designed before 1980, BRE1996
- IP7/02 Reinforced autoclaved aerated concrete panels test results, assessment of design, BRE 2002
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- Precast Concrete Code of Practice CP 116(1965) British Standard Institute
- BS EN 12602 Prefabricated reinforced components of Autoclaved Aerated Concrete



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*Dunbartonshire and Argyll & Bute  
Valuation Joint Board*

# RAAC Management Plan Risk Assessment

<b>Version</b>	<b>Originator</b>	<b>Summary of Changes</b>	<b>Date</b>
0.1	R Hewton	New Risk Assessment	07/03/2025
0.2	R Hewton	MT Reviewed and updated	10/03/2025
0.3	R Hewton	Updated following completion of some actions	12/03/2025
0.4	R Hewton	Updated following completion of some actions	13/03/2025
0.5	R Hewton	Updated following completion of some actions	17/03/2025
0.6	R Hewton	Updated following completion of some actions	20/03/2025
0.7	R Hewton	Residual Risk Scores revised to reflect current risk following completion of a number of actions	21/03/2025

## Methodology

In keeping with the Board Risk Management Procedures, the Risk Matrix used for this assessment is as follows:

<b>SEVERITY</b>	<b>3</b>	<b>3</b>	<b>6</b>	<b>9</b>
	<b>Significant</b>	(Significant & Unlikely)	(Significant & Possible)	(Significant & Probable)
	<b>2</b>	<b>2</b>	<b>4</b>	<b>6</b>
	<b>Moderate</b>	(Moderate & Unlikely)	(Moderate & Possible)	(Moderate & Probable)
	<b>1</b>	<b>1</b>	<b>2</b>	<b>3</b>
	<b>Minor</b>	(Minor & Unlikely)	(Minor & Possible)	(Minor & Probable)
		<b>1 - Unlikely</b>	<b>2 - Possible</b>	<b>3 - Probable</b>
	<b>LIKELIHOOD</b>			

'Current Risk' represents the extent of the real risk to the Joint Board.

Risk No	Risk Description	Existing Controls	L	S	Current Risk (L x S)	Required Actions to mitigate risk	Resp Person	Target Date	Progress
1	Injury to staff from falling planks/ceilings (Initial Phase).	<p>Immediate direction to all Clydebank staff to work from home until Risk Management complete.</p> <p>Staff who require to work in office to implement procedures have been given verbal safety instructions, and advised to minimise time spent in affected areas.</p> <p>Draft Plan has been circulated and is in active use pending formal sign off of plan.</p>	1	3	3	Finalise RAAC Management Plan.	RH	28/03/2025	RAAC Management Plan approved by MT and circulated around staff for comment. The plan is in active use for those in the building. Paper to Joint Board seeking approval of the RAAC Management Plan has been drafted for meeting of the Board on 28/03/2025.
2	Injury to staff from falling planks/ceilings (short-term phase – staff back to the office).	<p>Use of offices in affected areas has ceased, with all Clydebank staff given the instruction to work from home until procedures are in place.</p> <p>Procedures updated for staff to enter and exit the building through non-affected areas.</p> <p>Signage has been fitted throughout the office which clearly notifies someone who is about to pass into an affected area.</p> <p>Staff guidance updated to include considerations for entering an affected area. This should only be where absolutely necessary, and for as short a period as possible.</p> <p>Staff guidance updated to include details of what to watch and listen for</p>	2	3	6	<p>Use of offices in affected areas will cease.</p> <p>Updated procedures to be written for staff to enter and exit the building through non-affected areas.</p> <p>Signage to be fitted throughout the office which clearly notifies someone who is about to pass into an affected area.</p> <p>Affected areas which are not required will be appropriately sign posted to advise that the areas should not be accessed, with the only exception being for the care and maintenance of the building.</p> <p>Caretakers procedures to be updated to ensure that no works are done to ceilings or roofs in affected areas.</p> <p>Move files which are in regular use away from affected areas.</p>	<p>RH</p> <p>RH</p> <p>CS</p> <p>CS</p> <p>CS</p> <p>AT/GB</p>	<p>15/03/2025</p> <p>10/03/2025</p> <p>11/03/2025</p> <p>11/03/2025</p> <p>12/03/2025</p> <p>20/03/2025</p>	<p>Vacant offices have been cleaned, and furniture moved. Repairs to hot water in kitchen and sink in toilet have been done. Repairs to 2 WCs completed. Modification to hot water to toilets, and to radiators in 4 rooms awaited.</p> <p>Electoral files moved. Valuation files still to be moved.</p>

Risk No	Risk Description	Existing Controls	L	S	Current Risk (L x S)	Required Actions to mitigate risk	Resp Person	Target Date	Progress
		<p>(unusual noises, cracks, movement, debris).</p> <p>Staff guidance updated to include not entering affected areas during periods of inclement weather (temperature extremes, high winds, heavy rainfall).</p> <p>Affected areas which are not required are sign posted to advise that the areas should not be accessed, with the only exception being for the care and maintenance of the building.</p> <p>Scanning Project to further minimise storage requirements for paper files/documents - Clydebank office will have at least 2 people allocated to the project each day.</p> <p>Caretakers procedures updated to ensure that no works are done to ceilings or roofs in affected areas.</p>				<p>Allocate Resource to the Scanning Project to further reduce the requirement for paper files to be retained and accessed.</p> <p>Staff guidance to include considerations for entering an affected area. This should only be where absolutely necessary, and for as short a period as possible.</p> <p>Staff guidance to include details of what to watch and listen for (unusual noises, cracks, movement, debris).</p> <p>Staff guidance to include not entering affected areas during periods of inclement weather (temperature extremes, high winds, heavy rainfall).</p> <p>Introduce a reporting and management system for staff who see evidence of damage/change/leaks in affected areas.</p> <p>Introduce an inspection procedure whereby affected areas will be checked on a regular basis for any signs of change (debris/cracks/sags/leaks etc).</p> <p>Tape, or other form of marking, to be applied to the floor of the main foyer to delineate the divide between the affected area and the unaffected area.</p>	<p>RN</p> <p>RH</p> <p>RH</p> <p>RH</p> <p>RN</p> <p>RN</p> <p>CS</p>	<p>01/04/2025</p> <p>10/03/2025</p> <p>10/03/2025</p> <p>10/03/2025</p> <p>24/03/2025</p> <p>21/03/2025</p> <p>24/03/2025</p>	<p>Draft procedure has been written and has been circulated for review by MT.</p> <p>Tape for floor marking has been ordered.</p>
3	Injury to visitors from falling planks/ceilings.	Number of visitors to the building is low, therefore the likelihood is very low.	1	3	3	New signage to be fitted externally to direct visitors to the new entrance, through unaffected areas.	CS	11/03/2025	

Risk No	Risk Description	Existing Controls	L	S	Current Risk (L x S)	Required Actions to mitigate risk	Resp Person	Target Date	Progress
		New signage fitted externally to direct visitors to the new entrance, through unaffected areas.				Guidance to be updated to ensure that Visitor meetings to be held in unaffected areas of the building.	RN	21/03/2025	Guidance being added to Visitor Access Policy.
4	Injury to contractors from falling planks/ceilings.	Information poster displayed in reception and other key areas linking to a live version of RAAC Management Plan.  RAAC Management Plan available for inspection at Reception.  G4S Keyholding service provided with copy of RAAC Management Plan, and updated Building Opening/Locking Procedures.	2	3	6	RAAC Management Plan to be available for inspection at Reception.  QR Code available at reception, linking to RAAC Plan and Asbestos Survey.  G4S Keyholding service to be provided with copy of RAAC Management Plan, and updated Building Opening/Locking Procedures.  A permit scheme is to be introduced for any work needing carried out in affected areas. These will be subject to individual risk assessment. Of particular risk would be works involving ceilings/roofs.	CS  RH  CS  RN	11/03/2025  11/03/2025  11/03/2025  22/03/2025	Contractors checklist and visitor access procedure being updated.
5	Injury to contractors/staff from falling through fragile roof.	RAAC Management Plan includes instruction that no staff shall access the roof.  Roof key has a warning tag attached to it referring to RAAC Management Plan.	2	3	6	Contractors procedure to be updated to require a detailed and thorough risk assessment to be carried out prior to any access to roof areas.  Roof key to have a warning tag attached to it referring to RAAC Management Plan.	RN  CS	17/03/2025  11/03/2025	Visitor Access Policies updated and circulated for MT Review.
6	Inhalation of Asbestos which could be disturbed in the event of a collapse.	Asbestos Survey included as an appendix to the RAAC Management Plan so staff and contractors know the location of Asbestos Containing Material (ACM).  Guidance for staff produced advising to close doors on the way out of an area which has suffered a collapse.  Guidance for staff produced advising Doors to affected	1	2	2	Guidance for staff to include closing doors on the way out of an area which has suffered a collapse.  Guidance for staff to include Doors to affected areas should be kept closed at all times.  Seek advice from WDC Corporate Compliance Team on any further risk mitigations that can be done.	RH  RH  RH	10/03/2025  10/03/2025  13/03/2023	Contact made with team, and plan provided for review and comment. Escalated to asset manager on 17/03/2025.

Risk No	Risk Description	Existing Controls	L	S	Current Risk (L x S)	Required Actions to mitigate risk	Resp Person	Target Date	Progress
		areas should be kept closed at all times.							
7	Risk of confusion during a fire evacuation due to new ways of using the building and unfamiliarity with routes that can be used.		1	2	2	<p>Fire Evacuation Plan to be updated to reflect change of occupation of building.</p> <p>Ensure that process is in place for someone who may be temporarily in an affected area.</p> <p>Make clear that in the event of a fire, that the best escape route could be through an affected area, which may be the safest option.</p> <p>More regular fire drills to be undertaken.</p>	<p>H&amp;S WG</p> <p>H&amp;S WG</p> <p>H&amp;S WG</p> <p>CS</p>	<p>14/03/2025</p> <p>14/03/2025</p> <p>14/03/2025</p> <p>18/03/2025</p>	Updates to evacuation plan have been drafted and circulated for comment.
8	Slips/Trips/Falls from using unfamiliar routes in and out of the building, including to and from the car park.		1	2	2	<p>Check of slabbed paths to ensure no trip hazards.</p> <p>Removal of grass/weeds from slabbed paths.</p> <p>Repairs to handrail at new entrance.</p> <p>Paint or other marking of steps outside new entrance.</p>	<p>CS</p> <p>CS</p> <p>CS</p> <p>CS</p>	<p>24/03/2025</p> <p>24/03/2025</p> <p>24/03/2025</p> <p>24/03/2025</p>	
9	Confusion in the event of a collapse.		2	2	4	Fire evacuation plan to be updated to include specific guidance about evacuation in the event of a collapse.	H&S WG	21/03/2025	Draft version of updated Fire Evacuation Plan circulated around H&S WG for review.
10	Financial Risk to the Board in the event of a claim from an injured person.	Contact made with Insurance team at WDC who are the liaison for the Board's policies. Confirmation received that this has been passed on to Insurers for underwriters review.	1	2	2	<p>Ensure that insurance companies are updated and that appropriate cover remains in place following the knowledge that there is RAAC in the building.</p> <p>Follow up on any action required following Insurers review.</p>	<p>RH</p> <p>RH</p>	<p>12/03/2025</p> <p>01/04/2025</p>	
11	Risk of injury from a collapse to someone who is lone working in the office.	<p>RAAC Management Plan contains instructions for those who require to lone work in the building.</p> <p>Caretaker advised of RAAC Management Plan, and written guidance given in respect of access to affected areas.</p>	2	3	6	<p>Caretakers procedures to be updated to ensure that no affected areas are entered when lone working, without a lone worker device being carried.</p> <p>Liaise with WDC Cleaning Services to ensure appropriate arrangements are in place for cleaner, who often works very early mornings.</p>	<p>CS</p> <p>CS</p>	<p>12/03/2025</p> <p>24/03/2025</p>	

Risk No	Risk Description	Existing Controls	L	S	Current Risk (L x S)	Required Actions to mitigate risk	Resp Person	Target Date	Progress
						<p>Move cleaning cupboard away from the affected area.</p> <p>RAAC Management Plan to include instructions surrounding lone working in the office for all staff.</p>	<p>CS</p> <p>RH</p>	<p>24/03/2025</p> <p>10/03/2025</p>	
12	Psychological Stress	RAAC Management Plan circulated and consultation carried out with staff and feedback reviewed.	1	2	2	<p>Seek input from all staff on the draft RAAC Management Plan, which includes relevant training, procedures, information, and the management of Risk.</p> <p>Ensure clear communication of safety measures by way of circulating final plan to all staff, and ensuring they have time to read it.</p> <p>Ensure that when circulating the plan, staff are invited to feedback and comment on the plan, and speak about any concerns they may have.</p>	<p>RH</p> <p>RH</p> <p>RH</p>	<p>11/03/2025</p> <p>28/03/2025</p> <p>12/03/2025</p>	







Item 14

# Audit Progress Report

## Dumbartonshire and Argyle and Bute Valuation Joint Board

March 2025

# Contents

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- 2. [Forvis Mazars publications](#)

# 01

Audit progress

# Audit progress

## Purpose of this report

This report provides the Board with information about progress in delivering our responsibilities as external auditors for Dunbartonshire, Argyle and Bute Valuation Joint Board.

## 2023/24 audit

We have substantially completed our audit of the financial statements for the year ended 31 March 2024. At the time of preparing this report, there are matters outstanding as outlined on page 5. We have met regularly with officers to discuss audit progress and will continue to do so.

## Changes to our audit approach

We provided details of our intended audit approach in the Annual Audit Plan. We have not made any changes to our audit approach. The significant risks we identified remain as:

- Management override of controls
- Valuation of property, plant and equipment
- Valuation of the net defined benefit liability.

## Materiality

Our provisional materiality at the planning stage of the audit was set at £66k using a benchmark of 2% of total expenditure, with performance materiality set at £46k. On receipt of the unaudited annual report and accounts, our interim performance materiality was revised to £43k. Our final materiality will be set on receipt of the updated annual report and accounts.

## 2024/25 audit

We have made some changes to the core audit team for the 2024/25 audit. Louis Dearmer will be the Engagement Manager. Tom Reid and Bongie Alam will continue as Engagement Director and Team Leader respectively. Louis has previous experience of auditing local authorities and other public sector bodies.

We will commence our audit planning and risk assessment work in April 2025. We intend to present our Annual Audit Plan to the next Board meeting.

## Status of our audit

Our audit work is substantially complete and, except for the matters set out in the section 1 of this report there are currently no matters of which we are aware that would require modification of our audit opinion, subject to the satisfactory resolution of the outstanding matters set out below.

### Area of work

**Valuation of the net defined benefit liability** : We require officers to address a material difference identified between estimated pension benefits paid in the actuary's report supporting the annual accounts pension balances and disclosures and actual pension benefits paid. **Medium**

### Area of work

**Property, plant and equipment**: Management is completing an assessment of whether the VJB's Clydebank Office was impaired as at 31 March 2024. The asset had a carrying value of £526.9k at 31 March 2024. **High**

### Area of work

**Audit quality control and completion procedures**: Our audit work is undergoing final stages of review by the Engagement Lead and further quality and compliance checks. In addition, there are residual procedures to complete, including updating post balance sheet event considerations to the point of issuing the opinion, obtaining management representations and agreeing adjustments to the final set of accounts. **Low**

### Area of work

**Annual report and accounts and letter off representation**: We will complete our final review of the annual report and accounts upon receipt of the signed version of the accounts and letter of representation. **Low**

### Status

**High** - Likely to result in a material adjustment or a significant change to disclosures in the financial statements.

**Medium** - Potential to result in a material adjustment or a significant change to disclosures in the financial statements.

**Low** - Not considered likely to result in a material adjustment or a change to disclosures in the financial statements.

Forvis Mazars and other relevant publications

## Forvis Mazars and other relevant publications

### 1. Forvis Mazars – Local Government Risk Report 2025/26

The report deep dives into the known and emerging risks for Local Authorities in 2025/26, as well as what they should include in their internal audit plans.

Link: [Annual Local Government Risk Report for 2025/26 - Forvis Mazars - United Kingdom](#)

### 2. Forvis Mazars – Public Sector in Focus Report

With over 390 responses from across the UK public and social sector, the study reveals the challenges and strategic shifts currently shaping the landscape of the public sector.

Link: [Public sector in focus: Charting the road ahead - Forvis Mazars - United Kingdom](#)

### 3. Audit Scotland - Local government in Scotland: Financial bulletin 2023/24

This publication focuses on Scotland's councils continued exposure to severe financial pressure and the need for continuous consultation with relevant stakeholders.

Link: [Local government in Scotland: Financial bulletin 2023/24 | Audit Scotland](#)

# Contact

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