



# Annual Report

Valuation Tribunal for Wales

Carolyn Dawson (Chief Executive Officer)

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## Foreword by the President of the Valuation Tribunal for Wales

### National President's Preface:

The Tribunal has had a busy year. Following the retirement of CEO Andrew Shipside in 2023, the Governing Council appointed Carolyn Dawson as the new CEO after an extensive recruitment process. We thank Andrew for his leadership and are pleased with Carolyn's assumption of responsibility, despite the challenges she has faced.

Secured funding has allowed us to appoint additional staff, strengthening our team and enhancing Welsh language capabilities, ensuring we can handle the 2023 Council Tax revaluation announced by the Welsh Government. Although membership hit a low of 62, changes to the Valuation Tribunal for Wales Regulations in August 2023, removing the 10-year term limit, enabled us to reappoint five experienced former members. Further recruitment efforts are ongoing.

Training remains a strong commitment for both members and staff. Annual training for Members and Chairs continues, and regular Chairperson's meetings have been reintroduced. I thank the Management Team for implementing an ongoing training program.

Our in-house IT system development is progressing well. Independent IT contractor Mr. Mark Rasin and Executive Manager Simon Hill are developing a portal for appeals submission and an iPad app, set to improve tribunal efficiency.

The Governing Council, comprising three National Representatives, one Welsh Government Appointee, and myself as President, has worked effectively this past year. We regret Russell Lawson, the Welsh Government appointee, chose not to seek reappointment. His contributions will be missed, and the Welsh Government is currently recruiting his replacement.

I am extremely grateful to the Chief Executive, Executive Manager, Tribunal Clerks, and support staff for their hard work, ensuring the Tribunal continues to deliver effective and professional service. I am confident that the service will remain well-managed.

Gyda fy niolch i bawb sy'n ymwneud â'r gwasanaeth.



**Carol Cobert**  
**President - Valuation Tribunal for Wales**

## Preface by the Chief Executive

### CEO's Preface:

Having taken over the reins in July 2023, it has been a very busy time for the Valuation Tribunal for Wales (VTW). This report examines the changes we have implemented over the last year and the outcomes from the expectations set out in our corporate plan for 2023/24.

It is no exaggeration to say that the prospect of a Council Tax revaluation caused us all to take a hard look at the organisation and evaluate whether our resources were adequate to ensure a good outcome. With a limited staff of just 13, a membership of just 62 and a budget that had not seen an uplift for some 10 years, we faced significant challenges.

One of the Tribunal's major strengths has always been its aptitude for change at short notice. However, increasing staff and member numbers, expanding, and encouraging more training, all on a stagnant budget, looked like it might be an impossible task.

Despite these challenges, we have made significant progress. By leveraging our team's resilience, and adaptability we have navigated hurdles to ensure that we continue to deliver our services, professionally, efficiently, and effectively. This gave us time to recruit new Tribunal Members and Clerks, enhancing the professional development of our current staff, with an aim to boost our operational efficiency while also handling increased appeal clearance rates. Additionally, we have continued to upgrade our technological capabilities, with the development of a Portal for the submission of 2023 Rating List appeals.

As we reflect on the past year, we can see that our efforts are yielding positive results. The measures we have taken are meeting the expectations set out in our corporate plan. Our ability to adapt and innovate in the face of adversity reaffirms our commitment to serving the people of Wales with integrity and excellence.

Looking ahead, we remain dedicated to improving our services and ensuring that we are well-prepared for the future. I am confident that with the continued support of our staff, members, and stakeholders, we will navigate the challenges ahead and achieve our goals.

Thank you for your ongoing support and dedication to the Valuation Tribunal for Wales.

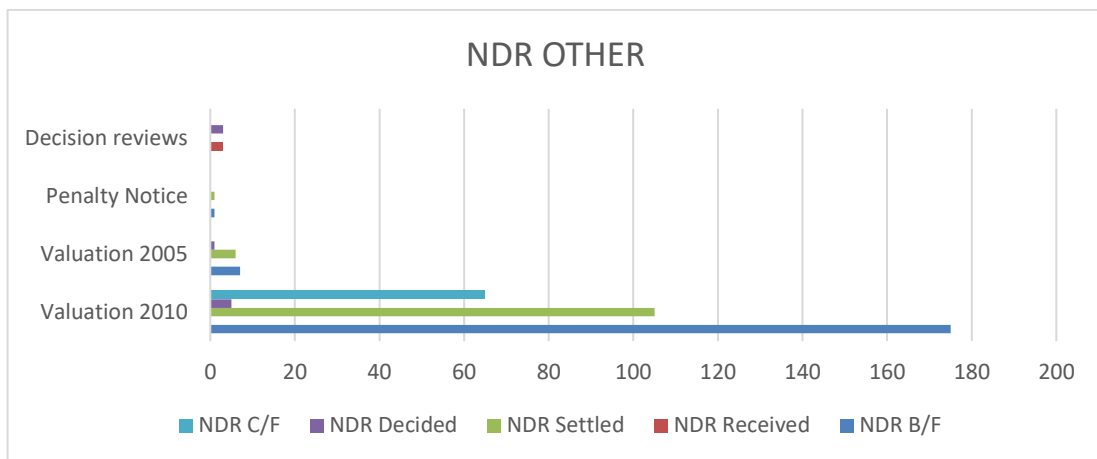
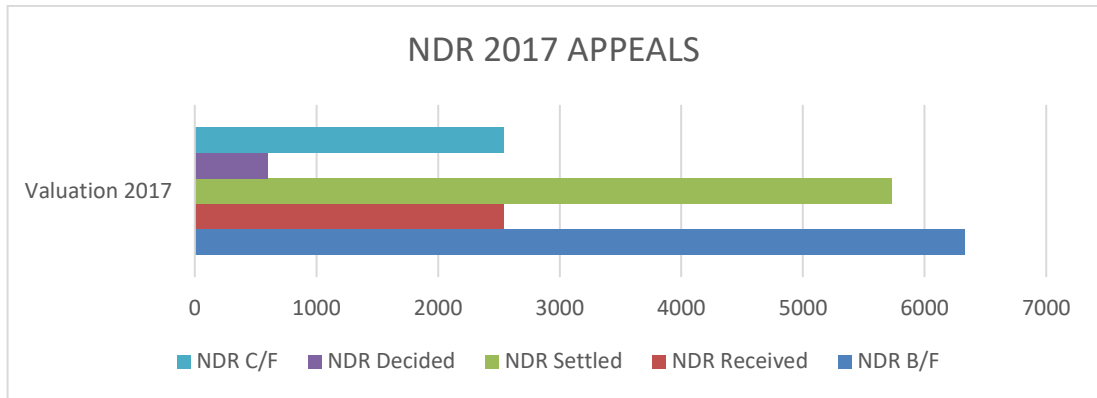
Sincerely,



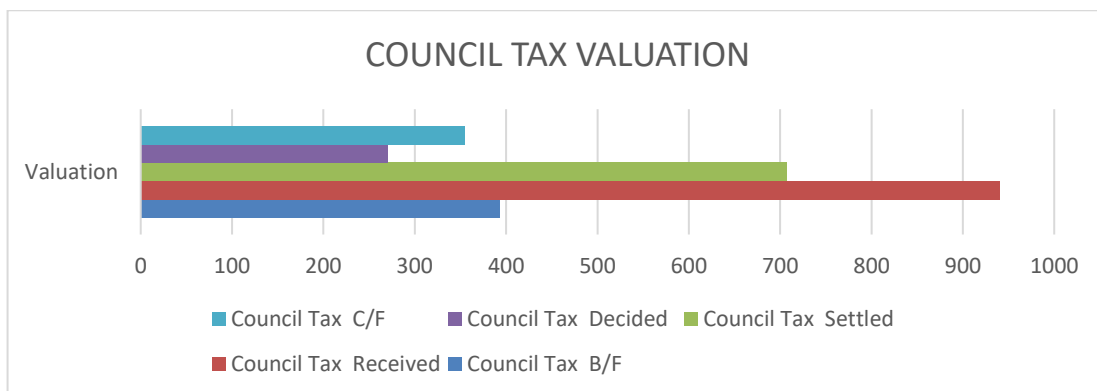
Chief Executive Officer  
Valuation Tribunal for Wales

# 1. Workload, further appeals and complaints

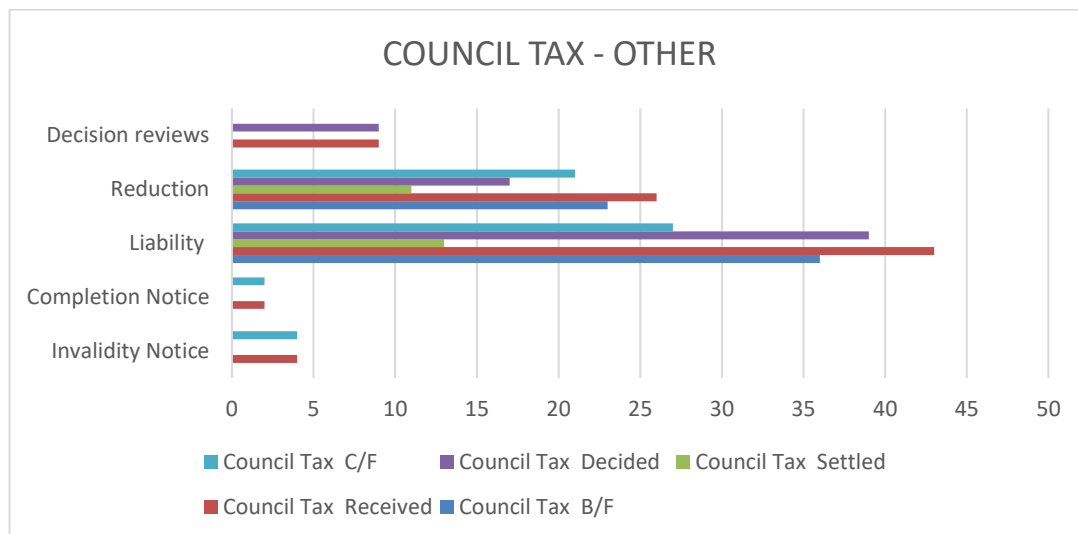
1.1 This year, the Tribunal listed 5,835 Non-Domestic Rating (NDR) cases, an increase of approximately 2,400 from the previous year's listings. We carried forward 6,333 appeals into 2023, received 2,535 new appeals, and decided 600 appeals at tribunals. These volumes were higher than in recent years, demonstrating the versatility of the VTW given its limited resources.



1.2 Regarding Council Tax Valuation (CTV) appeals, the VTW carried forward 393 cases, received 940 new cases, listed 902, and decided 336.



1.3 For all other Council Tax appeals, the VTW listed 94 and decided 56. There has been a steady flow of receipts for this type of appeal and they are the most consistent attendances at tribunal.



1.4 Regarding Welsh language appeals, the VTW received a total of 10 appeals. Inclusive of these receipts and those appeals brought forward, 13 Welsh language appeals were listed for hearing: 3 were postponed or adjourned, and 3 proceeded to tribunal. One appeal was fully heard before a Welsh panel.

1.5 Overall summary of the VTW’s caseload for 2023-24

Appeal Type	Appeals brought forward from previous years	Additional cases received in year	Cases disposed of	Cases outstanding at year end
2005 NDR List	7	0	7	0
2010 NDR List	172	0	108	64
2017 NDR List	6326	2522	6319	2529
NDR Misc	11	16	19	8
Council Tax	452	1024	1067	409
<b>TOTAL</b>	<b>6,968</b>	<b>3,562</b>	<b>7,520</b>	<b>3,010</b>

1.6 The Tribunal achieved 6 of its 9 workload-linked Key Performance Indicators (KPIs) this year. The 3 missed were issuance of NDR appeals within 8 weeks of the programming target date, Council Tax appeals (valuation & liability) to be cleared within 12 months of lodging and CTV applications for review of decisions as a percentage of decided cases.

1.7 The VTW aims to issue hearing notices to parties within 8 weeks of the VOA’s program target date, with a target achievement rate of 95%. However, during this report year, we only reached 82.2%. This shortfall was largely due to factors beyond our control, as the VOA requested that we use their lists of preferred appeals rather than adhering to the target dates when scheduling tribunals.

- 1.8 With the introduction of Check-Challenge-Appeal for the 2023 Rating List, this KPI is now largely obsolete and will be replaced with a more appropriate target in the future. It is, however, worth noting that the 82.2% achievement rate is an improvement from the previous year's 74.1%.
- 1.9 The VTW aimed to clear 95% of Council Tax appeals within 12 months of lodging. This year, we achieved a clearance rate of 93.3%, meaning that 6.7% of cases were resolved after being registered for over 12 months. While we did not meet the target, this is a definite improvement from the previous year's rate of 89.1%.
- 1.10 The target for CTV review of decision requests was set at 2%. The VTW received 7 requests in total from 271 decisions, 2 of these requests were made on the grounds of party non-attendance rather than grievances against the actual decision itself. This resulted in the VTW missing its target by just 0.6%.

#### *Further appeals*

- 1.11 During the year, 2 appeals were registered at higher courts. 1 NDR decision was appealed to the Lands Chamber of the Upper Tribunal and 1 Council Tax decision was appealed to High Court.
- 1.12 Both appeals remain outstanding, with the NDR appeal scheduled for hearing in August 2024.

#### *Complaints*

- 1.13 No complaints against the Tribunal were raised with the Ombudsman for Public Services for Wales this year.

## 2 Welsh Language Initiatives

- 2.6 Following a period of relative quiet after the Covid-19 pandemic, Welsh language initiatives have experienced a notable resurgence over the past 12 months. This revitalisation began with the appointment of Efa Gruffudd Jones as Welsh Language Commissioner in January 2023. Her leadership has brought renewed energy to the efforts to promote and protect the Welsh language.
- 2.7 On 21 November 2023, staff attended an online seminar that showcased this renewed vigour. A central topic was the Welsh Language Tribunal's ruling in the case of Neath Port Talbot County Borough Council v the Welsh Language Commissioner. Delivered on 20 July 2023, the ruling upheld the Commissioner's findings from an enforcement investigation. It concluded that Neath Port Talbot Council had breached Welsh language standards by failing to properly consider the Welsh language impact of reorganising three primary schools in their consultation process.
- 2.8 This landmark decision now mandates that organisations explicitly address the impact of their decisions on the Welsh language in policy and strategic consultations. The Tribunal's ruling is expected to lead to a heightened consideration of the Welsh language in future policy-making processes. In response, the VTW has committed to incorporating these recommendations into its future decisions.
- 2.9 At the end of 2023, Osian Llywelyn was appointed as the new Director of Regulation for the Welsh Language Commissioner. His mandate includes a comprehensive review of regulatory approaches to enhance their effectiveness. A key component of this strategy is the development of a more proactive 'co-regulation' approach in 2024, emphasising collaborative risk assessment and mitigation with organisations.
- 2.10 As part of this initiative, the VTW and other organisations were invited to complete a short questionnaire, by the end of January 2024, to provide feedback on the Welsh language. The VTW remains committed to working closely with the Welsh Commissioner's Office to achieve shared regulatory goals.
- 2.11 On 28 June 2023, all VTW staff participated in a comprehensive training session entitled "Promoting Bilingualism" conducted by Steve Eaves and Bethan Williams of Iaith, a respected language training provider. The session received overwhelmingly positive feedback for its effectiveness in fostering a bilingual work environment.
- 2.12 Furthering these efforts, the VTW actively participated in the Welsh Language Commissioner's "Defnyddia dy Gymraeg" campaign, held from 27 November to 11 December 2023. This campaign served as a platform to promote the VTW's Welsh language services and encourage public usage. Staff were also encouraged to integrate Welsh into their daily work routines, supported by resources provided by the Commissioner's Office, including artwork, logos, and videos.



- 2.13 In a bid to enhance communication, the VTW's Social Media Team has begun regular postings in both Welsh and English across platforms such as Facebook, X (formerly Twitter), and Instagram. These posts ensure significant Welsh cultural dates, like St David's Day (Dydd Gŵyl Dewi), are prominently featured.

*Team Expansion and Future Goals*

- 2.14 The appointment of new staff members during the reporting year has strengthened Welsh capacity within the VTW. Of the 4 new recruits 2 have Welsh language abilities. This also helps strengthen the capabilities of the Welsh Team, expanding it from 2 to 4 members. This expansion has invigorated discussions on critical Welsh language issues that need addressing within the service.
- 2.15 The VTW remains dedicated to advancing its bilingual initiatives and fostering a supportive environment for the Welsh language.

### 3 Membership



- 3.6 At the beginning of this year the membership numbers were at an all-time low of 62. This caused the VTW to up its game regarding member recruitment.
- 3.7 During this report year we saw 10 memberships expire and 5 new memberships became effective. There were 8 reappointments from the 10 expired memberships, and we also had 4 new members appointed at the beginning of 2023.
- 3.8 After the implementation of the amended Valuation Tribunal for Wales Regulations in August 2023, which removed the maximum 10-year membership term, I reached out to several former VTW members to see if they would be interested in reapplying for membership. We were fortunate that 5 past members reapplied and were appointed. It was wonderful to welcome these experienced and valuable members back into the fold.
- 3.9 Despite the slight increase in our membership to 66 by the end of this reporting year, it is still not sufficient to ensure the sustainability of the Tribunal's work.
- 3.10 The Tribunal has actively engaged with its sponsorship team within the Welsh Government to address ongoing recruitment challenges.
- 3.11 To effectively boost recruitment and manage future revaluations across various work streams, the Tribunal is exploring alternative methods. Key strategies include:

#### **Utilising Recruitment Videos:**

- Leverage recruitment videos to increase awareness of membership vacancies.
- Distribute these videos across the VTW's social media platforms for broader reach.

### Attending Volunteer Fairs:

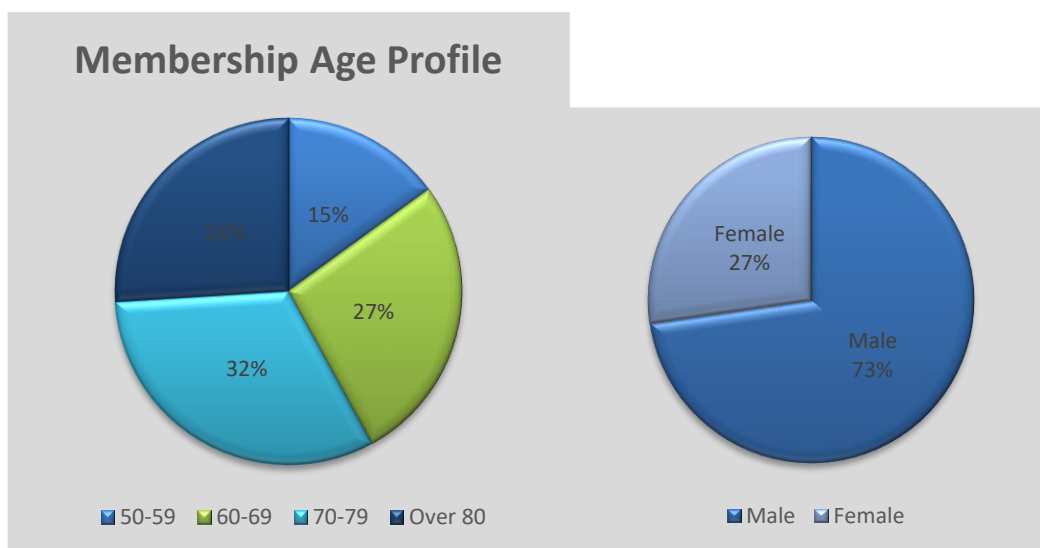
- Participate in volunteer fairs across Wales to attract potential volunteers.

### Engaging Local Authority Communication Departments:

- Collaborate with Local Authority communications departments to raise the Tribunal's profile.
- This engagement aims to enhance visibility and attract more volunteer members.

3.12 By implementing these strategies, the Tribunal aims to efficiently use its resources to bolster recruitment efforts and ensure effective management of its future revaluation tasks.

3.13 The slight changes in membership this year have resulted in a small change to the age profile overall, the over-70 category has changed from representing 59.7% of the total membership last year to 58% this year. The gender balance has slightly altered from 3:1 to 2.5:1 – male to female. 28% of the membership is fluent in the Welsh language; this is an increase on last year's figure of 25%.



3.14 The VTW maintained its strong commitment to member training during this reporting year. Key initiatives included:

- **All-Wales Members Training Day:** A comprehensive training day for members across Wales.
- **Chairpersons' Seminar:** A focused 1-day seminar specifically for chairpersons.
- **Regular Chairperson Meetings:** Reintroduction of regular meetings for chairpersons to facilitate ongoing development and communication.

3.15 The VTW has had limited success in conducting hybrid meetings for these events. However, the organisation is actively working to find a solution to this ongoing challenge.

3.16 It is with deep regret that I must also report the passing of two of our members. Sadly, Mr Alan Guinn, a valued and long-serving member of the Tribunal, died in May 2023. Mr Andy Stubbs, a new VTW member, also died in early 2024. Our sincerest sympathies were extended to their families.

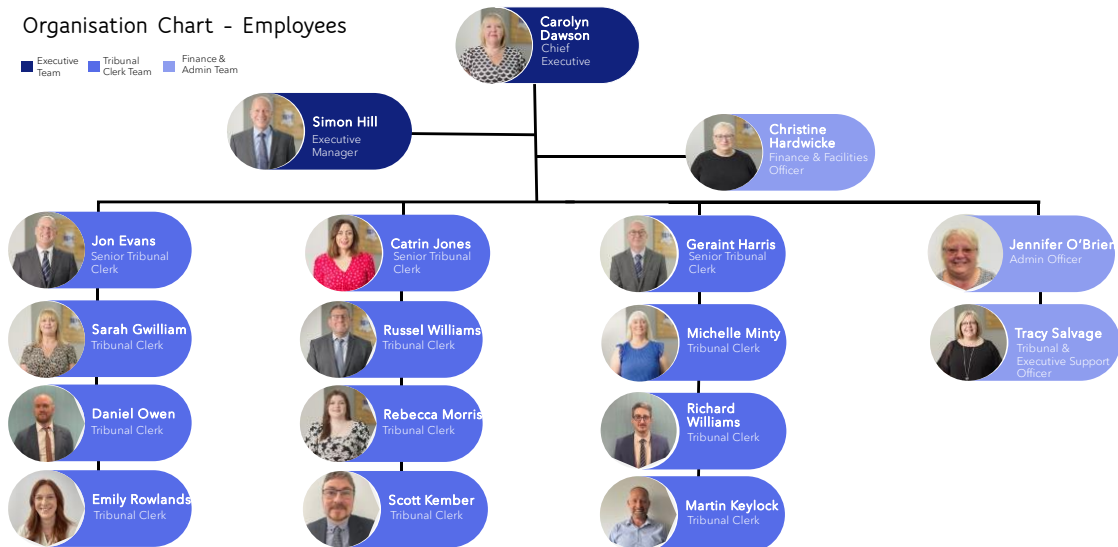
## 4 Governing Council

- 4.1 The Tribunal's governance statement is on **page 18** of this report.
- 4.2 The Governing Council is led by the Tribunal's President, Carol Cobert. The other incumbents on the Council throughout the year were:
- |                   |   |                            |
|-------------------|---|----------------------------|
| Mr David Evans    | - | National Representative    |
| Mr Rhys Prytherch | - | National Representative    |
| Mr David Subacchi | - | National Representative    |
| Mr Russell Lawson | - | Welsh Government Appointee |
- 4.3 The Welsh Government appointee's term of office expired in December 2023. Mr Lawson was asked if he wished to apply for a final term, however, due to the pressures of work he declined, and his appointment lapsed.
- 4.4 As a result, our Welsh Government sponsorship team are currently putting things in place to recruit a replacement(s).
- 4.5 During this report year, the Governing Council convened 6 times, May, June, July, October, January, and March. The September and March meetings included appointment panels.
- 4.6 These meetings returned, in the main, to in-person events but this had little effect on the governance cost for the year which was only 0.24% of the organisation's total expenditure; a slight reduction on the previous year which was 0.28%.

## 5 Staffing

- 5.1 The year opened with 13 full-time officers in post (3 in the Executive Management Team, 7 in the Tribunal Clerk Team, and 3 in the Administrative Support Team).
- 5.2 Mr Shipsides, Chief Executive for 10 years, left the service in July 2023.
- 5.3 An existing Executive Manager was promoted to Chief Executive, following an open external recruitment campaign, and it was decided not to recruit a replacement Executive Manager at this time.
- 5.4 After a recruitment drive 4 new Tribunal Clerks were appointed.
- 5.5 Considering the increase in the Clerk team, Mr Geraint Harris was promoted to Senior Tribunal Clerk.
- 5.6 The staffing position at the end of the year is shown in the organisational plan below:

### VALUATION TRIBUNAL FOR WALES



- 5.7 The new appointments go some way to future-proofing the service and mitigating the risks identified in the organisational risk register. It also ensures that the VTW can deal with the Council Tax revaluation which was announced by Welsh Government in April 2023.
- 5.8 Further recruitment is planned for the next report year [2024/25].
- 5.9 As identified in previous reports, the training of Clerks can take a significant period of time and it is felt that new recruits need up to two years for them to gain full competency.
- 5.10 During this reporting year, the VTW implemented a comprehensive training program to enhance staff skills and knowledge. Key activities included:

- **Practitioners' Meetings:** 4 sessions were held for the Clerks' team to address practical issues and improve operational efficiency. This also ensured all Clerks are up-to-date with the latest practices and regulations.
- **All Staff Training Events:** 2 training events were conducted. These events covered welfare issues and team building events.
- **Professional Development Courses:** 2 staff members enrolled in IRRV Tech courses to further their professional qualifications.
- **Specialised Training:** 4 staff members participated in an online IRRV 'Introduction to Council Tax' course.
- **Conference Participation:** Staff members attended the IRRV conference in Telford in the autumn of 2023, allowing them to network and gain insight from industry professionals.

5.11 These initiatives reflect the VTW's commitment to continuous professional development and maintaining high standards of service.

5.12 For the first time in several years, the Tribunal's staff sickness record did not meet the KPI set by the VTW, i.e. less than 5 days of sickness absence per staff member. Unfortunately, this year, the average number of sickness absence days per staff member was approximately 13 days.

5.13 This figure is skewed, in the main, by long-term staff sickness. Notably, 10 out of the 16 staff members had no sickness absence at all during this year.

5.14 We will be looking at the VTW's KPIs in the forward plan and examining whether they are now fit for purpose.

## **6 Estates, facilities and technology**

- 6.1 The Tribunal has 1 office (in Newport). It is held on a private lease which will expire in October 2024. The Tribunal and its predecessor bodies have occupied the premises since the 1980s. It has been extensively refurbished in recent years. It comprises the Tribunal's head office and its administrative centre; it also houses 1 main hearing room (which is additionally used for staff training purposes) and 1 small hearing room / boardroom. 9 members of staff are based there. The remaining staff are home-based. The Tribunal hires external venues in other parts of the country when needed for hearing purposes elsewhere.
- 6.2 The Tribunal runs a cloud-based telephony system over the internet, so that internal and external calls can be answered and transferred easily. A business Microsoft 365 account provides standard back-office facilities, including email. The Tribunal's appeal management system has been developed inhouse with an independent IT development contractor, Mr Mark Rastin; it utilises cloud storage mirrored onto internal backup storage. Staff desktops and laptops are relatively new and run Microsoft's Windows 11 operating system.
- 6.3 A business Zoom account is used for most video-link hearings. Occasionally Microsoft Teams is used at the request of the parties.
- 6.4 Much of the IT development work this year has focused on the provision of an online appeals submission portal to cater for 2023 Rating List appeals, which are now required to be lodged directly to the Tribunal following the introduction of Check-Challenge-Appeal in Wales. This facility goes live in May 2024 and will be developed further to provide for the online submission of all appeals made directly to the Tribunal.
- 6.5 We had planned for iPads to be distributed to members this year for use in tribunal hearings, to reduce our reliance on paperwork and to increase data security. However, the development of an app to achieve this has proved far more protracted than planned but this is now nearing completion. The implementation of this new facility has now moved into 2024-25.



## 7 Finance

- 7.1 The Tribunal's expenditure for the year was approximately £1,069,000, marginally under the allocated budget of £1,074,000. Staffing costs constituted 67.75% of the expenditure, down from 69.5% the previous year, while other operational running costs increased to 32.25% from 30.5%. The modest surplus of £5,440 from staffing expenditure, was reabsorbed by the Welsh Government in accordance with the Framework Agreement with the VTW. Detailed expenditure is provided in **Appendix E**.
- 7.2 The slight reduction in staffing costs is primarily due to delays in hiring new Tribunal Clerks and leaving the Executive Manager position vacant. Despite this, the overall pay-bill saw a notable increase of around 5%, driven by a significant nationally agreed pay award for the remaining staff. Tribunal pay is contractually tied to the national Local Government pay-deal.
- 7.3 Since the 2018-19 fiscal year, the Tribunal's budget allocation from the Welsh Government has remained static at £1.074 million. Historically, the Tribunal has managed within this budget; however, anticipated increases in frequency of the business rates revaluations and an imminent council tax revaluation render the current budget insufficient. An internal review highlighted the need for significant restructuring and staffing enhancements to handle the expected surge in appeal rates.
- 7.4 To address these challenges, the Tribunal submitted a bid for increased funding.
- 7.5 The Tribunal estimated the need to expand its team by up to 10 Clerks and 2-3 additional Administrative Support Officers, increasing the total number of staff to approximately 25. Potential internal promotions were also considered.
- 7.6 Factoring in the costs for additional IT equipment and training for new staff and members, a budget bid of £1,892,157 was submitted, representing an increase of some £818,157.
- 7.7 In December 2023, the 'Welsh Government Draft Budget 2024-25' confirmed a new baseline budget for the VTW of £1,900,000.
- 7.8 This funding is crucial to future-proof the organisation and ensure efficient handling of the expected high volume of appeals post-Council Tax Revaluation.

## 7.9 Breakdown of VTW's expenditure for 2023-24

Area of Expenditure	£	%
Staffing Costs	723,975	67.75%
Administration Costs	344,585	32.08%
Total Spend	1,068,560	99.83%
Underspend	5,440	0.17%
Budget	1,074,000	100%

# **Statements**

**(required under the VTW – Welsh Government  
Framework Document)**

## **Governance Statement**

The Valuation Tribunal for Wales is governed by its Governing Council, which comprises:

- the President of the Tribunal
- the three National Representatives
- and, if appointed, up to three persons appointed by the Welsh Government.

The Council and its composition are prescribed by The Valuation Tribunal for Wales Regulations 2010 [WSI 2010 No.713 (W69)], as amended by The Valuation Tribunal for Wales (Amendment) Regulations [WSI 2017 No. 941 (W 234) & SI 2023 No. 775 (W121)].

The President and National Representatives must be members of the Tribunal and are elected by the Tribunal membership for a term of three years. They may stand for re-election at the expiry of a term.

The collective responsibilities of the Governing Council, the individual personal responsibilities of the President, and the individual responsibilities of each National Representative and Welsh Government Appointee are detailed in the Valuation Tribunal for Wales Framework Document, which is signed under the approval of the Cabinet Secretary for Finance and Local Government by an officer of the Welsh Government and the Valuation Tribunal's Chief Executive Officer. The Tribunal's Chief Executive Officer signs on behalf of the Tribunal after receiving approval from the Governing Council.

The Tribunal's Governing Council carries out its functions in a way that is consistent with the Welsh Government's Citizen-Centred Governance Principles, which incorporate the Seven Principles of Public Life set out by the Committee on Standards in Public Life (the Nolan Committee).



Carolyn Dawson  
VTW - Chief Executive

## Statement of Accounting Officer Responsibilities

The Chief Executive of the Valuation Tribunal for Wales is responsible for ensuring that the Tribunal's financial resources are managed in accordance with the principles and specific financial management requirements stated in the Valuation Tribunal for Wales Framework Document and the Welsh Government and Assembly financial documents and memoranda referenced in the Framework Document.

The Chief Executive is accountable personally to the designated Additional Accounting Officer within the Welsh Government department that sponsors the Tribunal. The Additional Accounting Officer is in turn accountable to the Welsh Government and the Assembly.

The Chief Executive may delegate, to Tribunal employees, the day-to-day administration of their responsibilities but remains personally responsible and accountable for them.



Carolyn Dawson  
VTW Chief Executive

# Appendices

- A Numbers of tribunal meetings and cases listed**
- B Appeal Clearance Data 2023/24**
- C Key Performance Indicators (KPIs)– outcomes table**
- D KPI definitions for 2023/24**
- E Valuation Tribunal for Wales Expenditure 2022/2023**
- F Organisation Structure**

**Numbers of tribunal meetings and cases listed** (plus averages per member of the Tribunal Clerk team):

**Appendix A**

<b>Number of tribunal meetings</b>		Number of members in Tribunal Clerks team = 6.8			
April	13				
May	8	<b>21</b> to end of May	3.09	per clerk	1.54 per clerk per month
June	11				
July	10	<b>42</b> to end of July	6.18	per clerk	1.54 per clerk per month
August	10				
September	14	<b>66</b> to end of September	9.71	per clerk	1.62 per clerk per month
October	12				
November	16	<b>94</b> to end of November	13.82	per clerk	1.73 per clerk per month
December	8				
January	13	<b>115</b> to end of January	16.91	per clerk	1.69 per clerk per month
February	15				
March	13	<b>143</b> to end of March	21.03	per clerk	1.75 per clerk per month
<b>TOTAL</b>	<b>178</b>				

<b>Cases Listed</b>	2017 NDR	Earlier NDR	Specialist NDR	CT List	CTL	CTR	Completion Notices	Reviews of Decision	TOTAL	Average no. per clerk
April	143	0	172	61	15	4	0	0	395	58.09
May	383	1	0	82	9	3	0	0	478	70.29
June	194	6	71	78	0	6	0	4	359	52.79
July	354	0	75	73	8	0	0	2	512	75.29
August	378	21	32	28	2	0	0	2	463	68.09
September	616	37	72	50	3	2	0	2	782	115.00
October	414	7	100	86	2	4	0	0	613	90.15
November	426	4	235	99	12	5	0	0	781	114.85
December	310	1	21	53	2	0	0	0	387	56.91
January	524	0	29	107	3	1	0	1	665	97.79
February	591	5	185	96	4	0	0	1	882	129.71
March	629	3	133	61	6	7	0	1	840	123.53
<b>TOTAL</b>	<b>4962</b>	<b>85</b>	<b>1125</b>	<b>874</b>	<b>65</b>	<b>27</b>	<b>0</b>	<b>13</b>	<b>7157</b>	<b>1,052.50</b>

## Appeal Clearance Data 1 April 2023 to 31 March 2024

## Appendix B

Appeal statistics

01/04/23 - 31/03/24

<b>Council Tax</b>	<i>B/F</i>	<i>Received</i>	<i>Settled</i>	<i>Decided</i>	<i>C/F</i>
Valuation	393	940	707	271	355
Invalidity Notice	0	4	0	0	4
Penalty Notice	0	0	0	0	0
Completion Notice	0	2	0	0	2
Liability	36	43	13	39	27
Reduction	23	26	11	17	21
Decision reviews	0	9	0	9	0
<b>Totals</b>	<b>452</b>	<b>1024</b>	<b>731</b>	<b>336</b>	<b>409</b>

<b>Non-domestic Rating</b>	<i>B/F</i>	<i>Received</i>	<i>Settled</i>	<i>Decided</i>	<i>C/F</i>
Valuation 2017	6326	2522	5722	597	2529
Valuation 2010	172	0	105	3	64
Valuation 2005	7	0	6	1	0
Invalidity Notice (2017)	7	13	10	3	7
Invalidity Notice (2010)	3	0	0	2	1
Penalty Notice	1	0	1	0	0
Completion Notice	0	0	0	0	0
Decision reviews	0	3	0	3	0
<b>Totals</b>	<b>6516</b>	<b>2538</b>	<b>5844</b>	<b>609</b>	<b>2601</b>

<b>Grand totals</b>	6968	3562	6575	945	3010
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## Key Performance Indicators --- outcomes table

## Appendix C

Performance measure	2022/23 target	2022/23 outcome	2023/24 target	2023/24 outcome	Reason for any target change / or further detail/information
Hearing notices, in respect of the first-time listing of Non-domestic Rating appeals, to be issued to parties within 8 weeks of VOA programming's target date.	95%	74.1%	95%	82.2%	A total of 3,667 out of 4,456 first-time listings were issued to parties within 8 weeks of the VOA's target date. While the VTW did not meet the target, the 82% achievement this year marks a significant improvement over the previous year's 74.1%. With the advent of Check/Challenge/Appeal for the 2023 Rating List, this KPI is now largely redundant and will be replaced with a more appropriate target in future years.
Council Tax appeals (valuation and liability) to be cleared within 12 months of lodging with the tribunal	95%	89.1%	95%	93.3%	71 out of 1058 clearances were in respect of cases that were more than 12 months old; effectively, 6.7% of those cases cleared had been registered as appeals for over 12 months before they were resolved. Although not on target, the 93.3% achievement this year is a definite improvement over the previous year's 89.1%. Due to the increased demand by the VOA for listings of NDR cases and the limited staff resources within the VTW, it was not possible to list the amount of CTV cases required to meet this KPI.
Written reasons for decision to be issued within 28 days of the end of the appeal hearing	95%	97.2%	95%	95.7%	41 out of 933 decisions (4.3%) were issued outside the 28-day target.
NDR review of decision requests as a percentage of NDR decided cases	<0.50%	0.28%	<0.50%	0.4%	3 requests from 606 decisions. All 3 applications were on the grounds of non-attendance of a party.
CTV review of decision requests as a percentage of CTV decided cases	<2.0%	1.2%	<2.0%	2.6%	7 requests from 271 decisions. 2 were on the grounds of party non-attendance.
CTL review of decision requests as a percentage of CTL decided cases	<5.0%	11.1%	<5.0%	3.5%	2 requests from 56 decisions.
Decisions referred to higher courts.	<0.50%	0.36%	<0.5%	0.2%	2 referrals from 933 decisions.
Decisions subject to party complaint	<1.0%	zero	<1.0%	0.01%	0 complaints from 840 decisions
Number of well-founded claims made to the Public Service Ombudsman for Wales against the tribunal	zero	zero	zero	zero	
Number of well-founded Welsh Language Standards compliance issues raised against the tribunal	zero	zero	zero	zero	
The annual average figure per employee for sickness absence not to exceed 5 working days for the central 80% of the full staff distribution.	<5 days	1.30	<5 days	12.7 days	It is many years since the VTW has failed to reach this target. The figure is distorted by long-term staff sickness. Notably, 10 of the 16 members of staff had no sickness absence.

**KPI Definitions**

- (a) 95% of hearing notices, in respect of the first-time listing of Non-domestic Rating appeals, to be issued to parties within 8 weeks of VOA programming's target date.
- (b) 95% of Council Tax appeals (valuation and liability) to be cleared within 12 months on lodging with the tribunal
- (c) 95% of all written reasons for decision to be issued within 28 days of the end of the appeal hearing
- (d) NDR review of decision requests to be less than 0.5% of the decided cases
- (e) CTV review of decision requests to be less than 2.0% of the decided cases
- (f) CTL review of decision requests to be less than 5.0% of the decided cases
- (g) Less than 0.5% of all decisions to be referred to higher courts.
- (h) Less than 1.0% of all decisions to be subject to party complaint
- (i) No well-founded claims made to the Public Service Ombudsman for Wales against the tribunal
- (j) No well-founded Welsh Language Standards compliance issues raised against the tribunal
- (k) The annual average figure per employee for sickness absence not to exceed 5 working days for the central 80% of the full staff distribution.

## Appendix E

Area of expenditure	2023/24		2022/23	
	Amount	Percentage	Amount	Percentage
Staff costs (excluding pensions)	621,758	58.19%	630,728	58.99%
Pension costs	109,217	10.22%	113,184	10.59%
<b>Subtotal</b>	<b>730,975</b>	<b>68.41%</b>	<b>743,912</b>	<b>69.57%</b>
Office accommodation	126,978	11.88%	77,968	7.29%
Computing	90,812	8.50%	71,993	6.73%
Central administration	58,377	5.46%	44,612	4.17%
Tribunals	20,175	1.89%	22,433	2.10%
Governance	2,662	0.25%	3,020	0.28%
Membership training	10,938	1.02%	53,788	5.03%
Staff training	27,643	2.59%	16,511	1.54%
Loan repayment	0	0%	35,000	3.27%
<b>Subtotal</b>	<b>337,585</b>	<b>31.59%</b>	<b>325,325</b>	<b>30.43%</b>
<b>Total</b>	<b>1,068,560</b>		<b>1,069,237</b>	

# ORGANISATIONAL PLAN

2023-2024

Governing Council   Membership   Employees

