



Annual Report 2024/2025

Valuation Tribunal for Wales

Carolyn Dawson (CEO)

Table of Contents

Sections	Page
Foreword by the National President of the Tribunal	2
Preface by the Chief Executive	3
Workload, further appeals and complaints	4
Welsh Language Initiatives	8
Membership	9
Governing Council	12
Staffing	13
Estates, facilities and technology	15
Finance	16
CEO-signed Statements (required under the VTW – Welsh Government Framework Document)	
Governance Statement	18
Statement of Accounting Officer Responsibilities	19
Appendices	
A Numbers of tribunal meetings and cases listed	21
B Appeal Clearance Data 2024/25	22
C Key Performance Indicators (KPIs) – outcomes table	23
D KPI definitions for 2024/25	24
E Valuation Tribunal for Wales Expenditure 2024/2025	25
F Organisation Structure	26

Foreword by the President of the Valuation Tribunal for Wales

National President's Preface:

The Tribunal has experienced a relatively quiet year in terms of appeals, with a noticeable decrease in new Non-Domestic Rating (NDR) cases. However, there has been an increase in Council Tax Valuation (CTV) appeals, largely due to legislative changes affecting self-catering properties.

During this quieter period, the Valuation Tribunal for Wales (VTW) took the opportunity to enhance its training provision for both members and chairs. Recruitment remains a key priority, and I am pleased that the VTW has actively participated in major events across Wales to raise awareness of our service and encourage new membership. We continue to explore various avenues to expand our pool of members.

Training is a cornerstone of our commitment to excellence for both members and staff. Comprehensive training days have been held for members, and regular chairperson meetings provide a valuable forum to discuss tribunal-related issues. Attendance at training events is essential, ensuring all members are equipped with the knowledge and scenarios they may encounter during hearings. I extend my sincere thanks to the Training Team for their dedication in delivering an ongoing programme for both members and chairs.

Staffing changes have occurred over the year, with new appointments and departures. Training for newly appointed staff is conducted regularly, and I am pleased to report that we have staff fluent in Welsh, enabling appeals to be heard in the Welsh language. A significant proportion of our members are also Welsh speakers, allowing tribunals to be conducted bilingually. I am particularly encouraged by VTW's continued commitment to its bilingual initiatives and its efforts to foster a supportive environment for Welsh-speaking service users. The Welsh Language Team has worked diligently to promote the language and has produced a comprehensive VTW Welsh Language Policy.

Our Tribunal IT system has seen successful development, including the launch of a fully bilingual online portal for appellants. The introduction of iPads for members and chairs is a positive step toward reducing paper usage. Training in the use of iPads has been provided, and I am grateful to the IT team for ensuring that members and chairs are well-equipped to use this technology effectively during tribunals.

The Governing Council comprises three National Representatives and the President. We await the appointment of Welsh Government Appointee(s), expected later this year. The Council meets regularly to oversee VTW business, and its Membership Appointment Panel has convened several times to appoint or reappoint members. I would like to thank the Governing Council for their ongoing commitment to the VTW.

It is encouraging to note that no complaints were referred to the Ombudsman, and only one case was escalated to the High Court. This reflects the professionalism and effectiveness of our service.

Finally, I wish to express my deep gratitude to the Chief Executive, Executive Managers, Tribunal Clerks, and support staff for their dedication and hard work. Their efforts ensure that the Tribunal continues to deliver a high-quality, professional service, and I am confident that this standard will be maintained in the future.

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:

I am pleased to present this year's report, which reflects a period of both operational challenge and adaptive resilience within the Valuation Tribunal for Wales (VTW). The data and commentary in this report underscore our commitment to impartiality, transparency, and continuous service improvement across all areas of our work.

This year's Non-Domestic Rating (NDR) appeal activity showed a notable decrease in new cases and a substantial reduction in those carried forward. In contrast, Council Tax Valuation (CTV) appeals saw a dramatic increase, primarily due to changes affecting self-catering properties, which goes to show how legislative shifts can swiftly reshape demands on our services.

A key factor affecting VTW's operational performance this year has been the transition of IT systems within the Valuation Office Agency (VOA). The rollout of its new system caused significant delays in the transmission of Council Tax proposals and led to a request to restrict listings during the transition period. Although VTW had the capacity to manage a higher volume, these limitations inevitably impacted our ability to list appeals, which in turn affected performance against certain KPIs.

I am pleased to report that this year has seen meaningful progress in VTW's engagement and compliance with Welsh Language Standards. From actively raising public awareness at events such as the National Eisteddfod, to constructive collaboration with the Welsh Language Commissioner's Office, the VTW continues to strengthen service provision and remains deeply committed to delivering an inclusive service to all Tribunal users.

I want to extend my sincere appreciation to the Governing Council, Tribunal members, staff, stakeholders, and all those who continue to rely on our services. Despite systemic disruption, the VTW remains steadfast in its mission to deliver accessible, fair, and effective dispute resolution for the people of Wales.

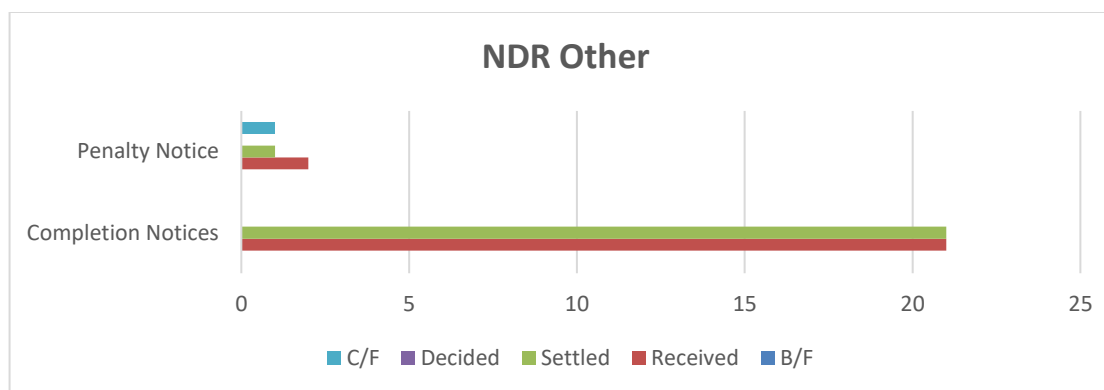
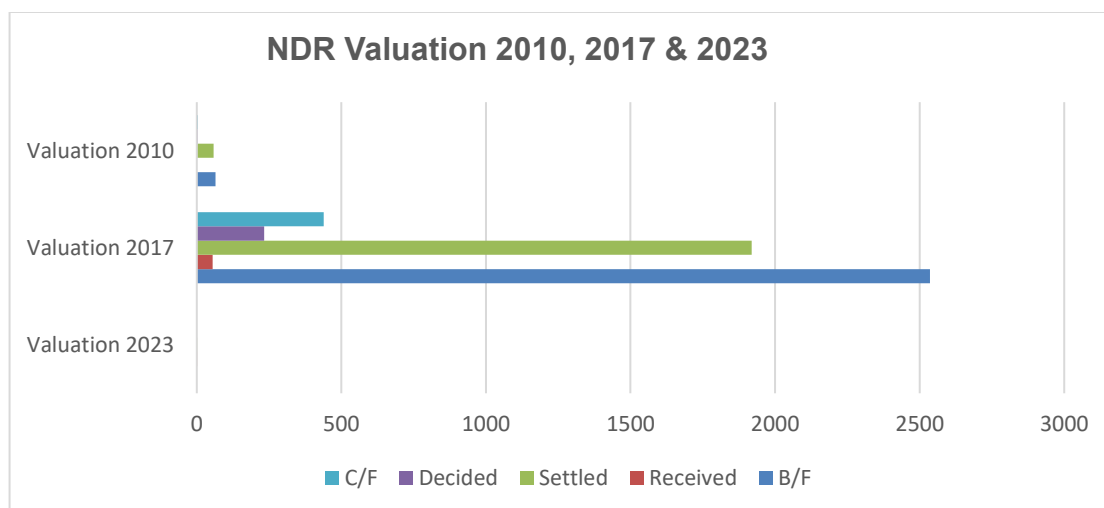
Sincerely,

A handwritten signature in blue ink, appearing to read 'C. Dawg'.

Chief Executive Officer - Valuation Tribunal for Wales

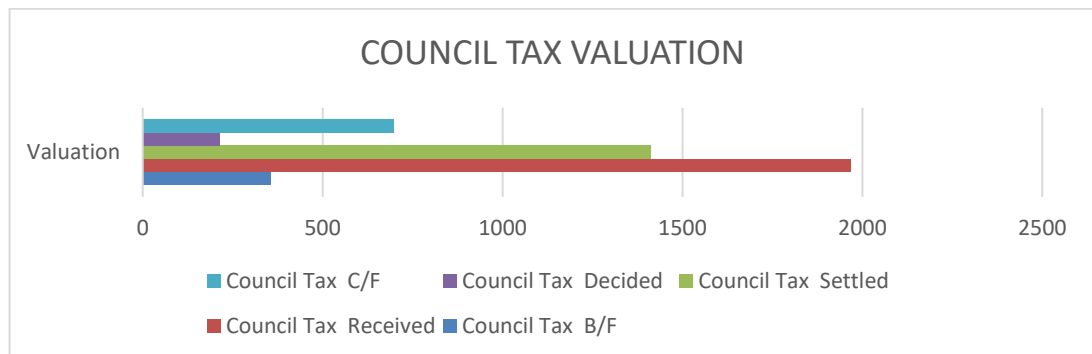
1. Workload, further appeals and complaints

- 1.1 As of the 1 April 2024, the Tribunal brought forward 2,601 Non-Domestic Rating (NDR) appeals from the previous year and during the year it received just 79 new appeals. Among this number is the Tribunal's first 2023 list appeal. This appeal was listed for hearing but settled between the parties before it could progress to hearing.
- 1.2 The Tribunal listed 2,398 NDR cases during the year, 3,437 fewer than in the previous year. A total of 236 appeals were determined at tribunal hearings with most listed appeals being resolved through settlement. This resulted in only 444 appeals being carried forward into 2025.

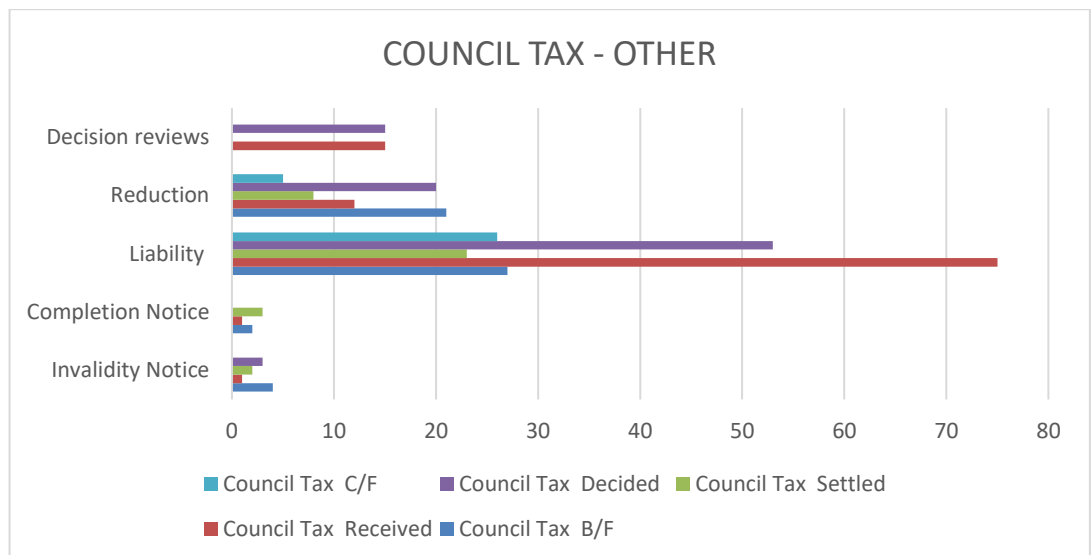


- 1.3 The workload for Council Tax Valuation (CTV) appeals was markedly different from previous years. There were 359 cases carried forward from the previous year and typically, the Tribunal receives approximately 1,000 new CTV cases annually. However, this year saw an unprecedented surge, with 1,968 new appeals received between 1 April 2024 and 14 January 2025. This increase was predominantly due to self-catering properties failing to achieve increased letting and occupation thresholds that would qualify them to be assessed for non-domestic rating rather than council tax. Since 14 January 2025, no further proposals have been transmitted to VTW due to technical issues with the Valuation Office Agency's (VOA) new IT system. As a result, the true number of appeals which could have been received during this report year is not available.

- 1.4 During the reporting year, 842 CTV appeals were listed for hearing, and 216 were decided.
- 1.5 The comparatively low number of listings, despite record levels of new appeals, is directly attributable to the VOA's change of IT systems. These technical problems significantly limited the volume of appeals the VOA could process, which in turn constrained the number of cases the VTW was able to list, despite it having the capacity to manage a higher caseload.



- 1.6 For all other Council Tax appeals, the numbers remained consistent with previous years. The VTW carried forward 50 appeals and received 88 over the report year. Only 154 cases were listed, however, 73 of the listings were decided, an increase on the previous year. This type of appeal consistently sees the highest number of attendances at Tribunal.



- 1.7 Regarding Welsh language appeals, the VTW received a total of 26 appeals. Inclusive of these receipts and those appeals brought forward, 24 Welsh language appeals were listed for hearing: 7 were postponed or adjourned, and 6 proceeded full hearing at tribunal.

1.8 The overall summary of the VTW's caseload for 2024-25 is shown below:

Appeal Type	Appeals brought forward from previous years	Additional cases received in year	Cases disposed of	Cases outstanding at year end
2010 NDR List	65	0	61	4
2017 NDR List	2536	55	2152	439
2023 NDR List	0	1	1	0
NDR Misc	0	25	24	1
Council Tax	409	2071	1751	729
TOTAL	3010	2152	3989	1173

1.9 The Tribunal achieved 7 of its 10 workload-linked Key Performance Indicators (KPIs) this year. The 3 missed were:

- 1.9.1 Listing Council Tax appeals (valuation & liability) appeals within 6 months of receipt
- 1.9.2 Clearance of Council Tax appeals (valuation & liability) within 12 months of lodging, and,
- 1.9.3 CTL review of decision requests as a percentage of CTL decided cases.

1.10 In the past year, there were 691 first-time listings for Council Tax appeals. Of these, 503 (73%), were listed within the target timeframe of six months from receipt with a target being 95%. This under performance occurred during a period of unpredictable operational challenge:

- Appeal submissions doubled compared to recorded year on year volumes.
- Listings were halved to support the implementation of the Valuation Office Agency's (VOA's) new IT system.

Despite these constraints, the majority of appeals still met the six-month listing target, reflecting significant effort under exceptional circumstances.

1.11 The VTW aimed to clear 95% of Council Tax appeals within 12 months of lodging. This year, 171 out of 1736 clearances were in respect of cases that were more than 12 months old; effectively, 9.9% of those cases cleared had been registered as appeals for over 12 months before they were resolved. This was due, in the main, to an unexpected upsurge in the number of Council Tax valuation appeals received during this year and the fact that the VTW was asked to reduce listings to assist the VOA whilst its IT system was updated.

1.12 The target for CTL review of decision requests was set at 5%. The VTW received 7 requests in total from 73 decisions. This resulted in an outcome of 9.6%.

Further appeals

- 1.13 During the year, 1 Council Tax decision was appealed to High Court. This case was unsuccessful and following the High Court Decision the Billing Authority sought leave to appeal to the Court of Appeal, however, this was refused.

Complaints

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

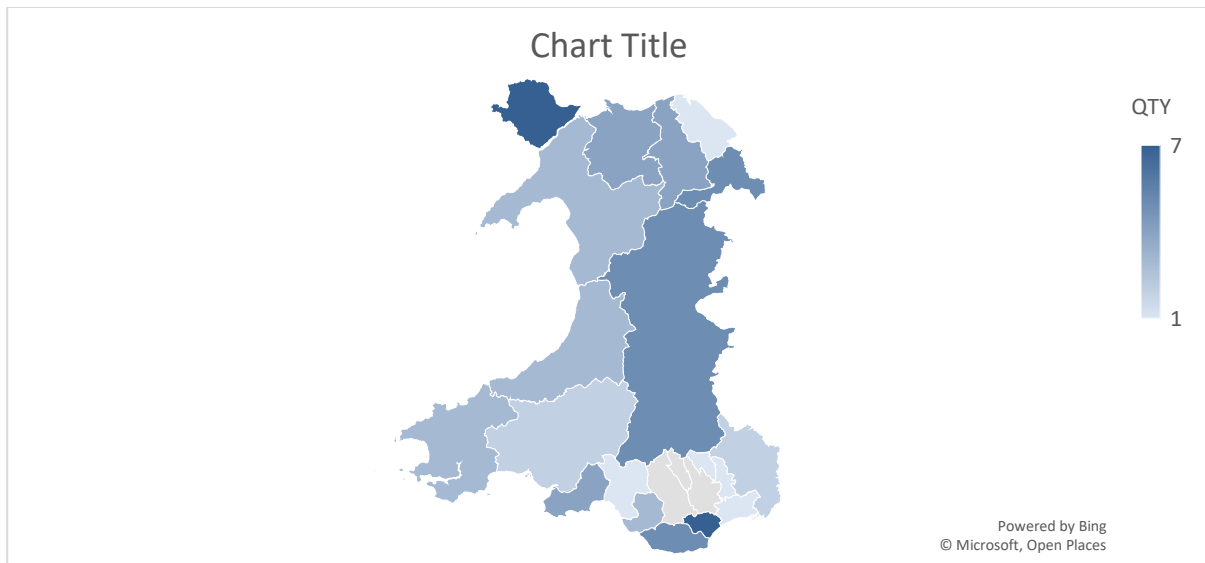
2 Welsh Language Initiatives

- 2.1 VTW staff attended the National Eisteddfod in Pontypridd on 9 August 2024, where they hosted a stall in the volunteer hub on the Maes. The purpose was to raise awareness of what we do, and to engage with visitors in Welsh and English. We also hoped to encourage interest in Tribunal membership, particularly among Welsh speakers.
- 2.2 During the autumn of 2024 the Welsh Language Commissioners (WLC) Office undertook a 'secret shopper' exercise for VTW which included anonymous calls and emails as well as looking at our website and any documentation posted within it. A few issues were identified regarding the content of our website, which I am pleased to report have now been addressed. However, in the main VTW received encouraging and positive feedback.
- 2.3 Throughout the year, Tîm Cymraeg, VTW's internal staff led Welsh Team, participated in several WLC webinars, reflecting VTW's ongoing commitment to supporting consistent compliance with the Welsh Standards.
- 2.4 In keeping with this collaboration, I met with WLC officers and Catrin Jones and I completed a questionnaire entitled *Achieving Our Goal Through Co-Regulation*. This was designed to explore potential future support initiatives from WLC.
- 2.5 The Team has worked hard during this report year. They have produced a Welsh Language Policy, a Welsh Language Risk Register, collected data from staff concerning Welsh language abilities and training requirements, as well as starting to develop a glossary of terms, initially for use internally, but which we hope can be developed for use by members of the public who wish to use Welsh in the hearing of their case.
- 2.6 The Team also organised a training event on 'Promoting Bilingualism in Our organisation' which was held for all Tribunal members at the end of this report year. The session, delivered by Bethan Williams and Kathryn Jones from Iaith - the Welsh Centre for Language Planning, was well attended and well received by all.

Team Expansion and Future Goals

- 2.7 The appointment of new staff members during the reporting year again strengthened Welsh capacity within the VTW. The Team expanded from 4 to 5 in the summer of 2024.
- 2.8 The VTW remains committed to advancing its bilingual initiatives and fostering a supportive environment for the Welsh language for both members of the public using its services and its employees.

3 Membership



- 3.1 At the beginning of this year the membership numbers were at 63. An increase of one from the previous year.

During the reporting year, 10 memberships expired. Of the 10 expirations, 6 members were reappointed, and 1 member resigned. With 4 new appointments in 2024, the net result was a loss of 1 member from our overall membership.

- 3.2 Therefore, the VTW continued its mission, going all out to increase its level of member recruitment.
- 3.3 As stated previously VTW attended the National Eisteddfod in Pontypridd as well as the Winter Fayre in Builth Wells.
- 3.4 It is too early to say whether attending such events will have the desired effect, however, we will continue our recruitment drive whilst also attempting to raise VTW's profile in the coming year.
- 3.5 The Tribunal remains dedicated to actively increasing its membership and will continue to run campaigns both in person and by using tools such as recruitment videos on its website and on its social media platforms going forward.
- 3.6 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.

- 3.7 The slight changes in membership this year have resulted in only a small change to the age profile overall. The most noticeable change comes in the gender balance, of the 62 members, 46 are men (74%) and 16 are women (26%), indicating a significant gender imbalance in favour of male representation. [see [Figure 1](#) below]

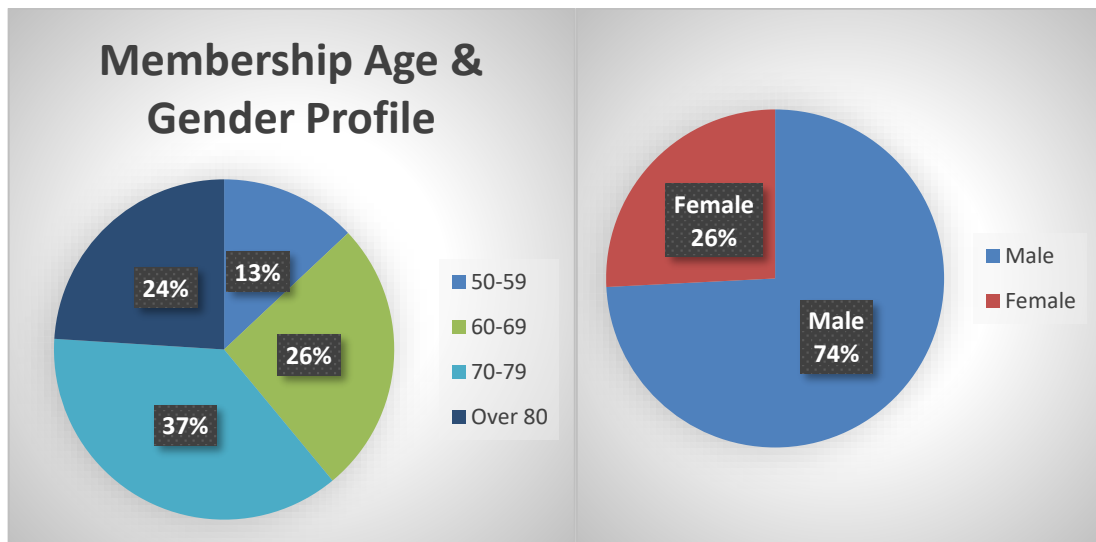


Figure 1

- 3.8 31% of the membership are fluent in the Welsh language; this is an increase on last year's figure of 28%.

IT

- 3.9 It has been a busy year as far as the VTW's IT staff were concerned. One of the biggest achievements has been the online portal, for the registration of 2023 Rating List appeals, going live. This portal is fully bilingual allowing appellants to register appeals, using their preferred language choice, online as required by current Legislation.

Training

- 3.10 The VTW upped its training programme to keep its members engaged during a time of decreasing appeal levels.
- 3.11 The training sessions throughout the year have focused on promoting best practice in tribunal hearings, with particular attention on holding hearings whilst increasing awareness of equality, diversity and inclusion for tribunal users. Key initiatives included:
- **All-Wales Members Training Day:** A comprehensive training day for members across Wales.
 - **Chairpersons' Seminar:** A focused 2-day seminar specifically for chairpersons.
 - **Regular Chairperson Meetings:** a programme of regular meetings for chairpersons to facilitate ongoing development and communication.

- 3.12 The VTW has in the past had limited success in conducting hybrid meetings and has been exploring the use of live streaming in its training sessions. It is hoped that this can be explored further and that members going forward will be able to fully participate in these events even when attending remotely. However, it is early days, and the benefits and pitfalls are not fully known as yet.
- 3.13 Regarding staff Training, 3 Clerks and an Admin Officer are undertaking the IRRV Tech studies. As well as professional qualifications, staff development is supported through internal and external opportunities.
- 3.14 Internally, Tribunal Clerks participate in bi-monthly “Practitioner” meetings, which encourage open dialogue and professional exchange.
- 3.15 Externally, staff benefit from webinars and seminars led by respected industry experts.
- 3.16 In essence, our commitment to training underscores our broader investment in our people.
- 3.17 Through continuous learning, we strive to:
- Enhance existing skills
 - Increase productivity
 - Improve member & staff retention
 - Support adaptability to industry changes
 - Boost morale

4 Governing Council

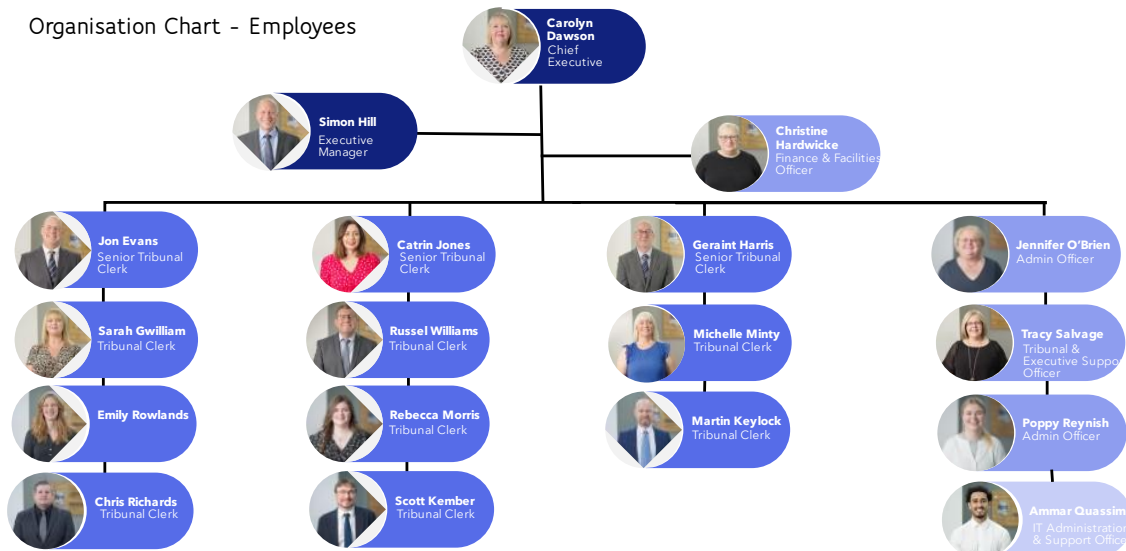
- 4.1 The Tribunal's governance statement is on **page 18** of this report.
- 4.2 The Governing Council is led by the Tribunal's President, Carol Cobert.
- 4.3 The other incumbents on the Council throughout the year were:
- | | | |
|-------------------|---|-------------------------|
| Mr David Evans | - | National Representative |
| Mr Rhys Prytherch | - | National Representative |
| Mr David Subacchi | | National Representative |
- 4.4 The nomination process was initiated at the end of this report year for National Representatives as all 3 current incumbents' terms of office expired this year. Very sadly Mr Rhys Prytherch decided not to reapply for this post. During his time on the Governing Council, Mr Prytherch was an active and valued participant in all matters. His contribution will be greatly missed.
- 4.5 Only three nominations were received, meaning that an election did not need to be run and the 3 nominees, Mr David Evans, Mr David Subacchi and Mr Thomas Wyn Jones will take up post with effect from the 1 April 2025.
- 4.6 As reported last year our Welsh Government appointee's term of office expired in December 2023. At the time of writing this report the Governing Council does not have a Welsh Government Representative. It is hoped that at least one appointment will be made during 2025.
- 4.7 During this report year, the Governing Council convened 4 times, July, October, January, and March. The January and March meetings included appointment panels.
- 4.8 These meetings where, in-person events held in Newtown.

5 Staffing

- 5.1** The year opened with 17 full-time officers in post (2 in the Executive Management Team, 12 in the Tribunal Clerk Team, and 3 in the Administrative Support Team).
- 5.2** In July 2024 two new members of staff took up posts within VTW. Christopher Richards who took up a Tribunal Clerks post and Poppy Reynish who filled the vacancy for an Admin Officer.
- 5.3** In January 2025 Daniel Owen left VTW as he and his partner moved to Australia.
- 5.4** In February 2025, Ammar Quassim joined the VTW as a Trainee IT Administration and Support Officer. This newly created position was introduced to strengthen our internal IT capabilities and to help mitigate the risks associated with operating a standalone IT system with limited technical resources.
- 5.5** March saw the resignation of Richard Williams, who left VTW to take up the position of Town Clerk in Welshpool.
- 5.6** Unfortunately, it has been a very unsettled year where staffing is concerned.
- 5.7** The staffing position at the end of the year is shown in the organisational plan below:

VALUATION TRIBUNAL FOR WALES

Organisation Chart - Employees



- 5.8** The new appointments go some way to future-proofing the service and mitigate the risks identified in the organisational risk register contained in VTW's operational plan.
- 5.9** With the loss of two Tribunal Clerks in such a short space of time, further recruitment will need to take place in the next report year [2025/26]. As

identified in previous reports, the training of Clerks can take a significant period and it is felt that new recruits need up to two years for them to gain full competency.

- 5.10 Engaging staff in early 2026 will ensure that VTW can give adequate time for training of new Clerks, ensuring they have the knowledge and skill needed to deal with the Council Tax revaluation planned by Welsh Government for 2028.
- 5.11 During this reporting year, the VTW implemented a comprehensive training program to enhance staff skills and knowledge. Key activities included:
- **Practitioners' Meetings:** 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:** another 2 staff members enrolled in IRRV Tech courses to further their professional qualifications.
 - **Specialised Training:** various staff members participated in an online IRRV courses.
 - **Conference Participation:** Staff members attended the IRRV Spring Conference in Milton Keynes and Autumn Conference in Telford in 2024, allowing them to network and gain insight from respected industry professionals.
- 5.12 As stated previously in this report, these initiatives reflect the VTW's commitment to continuous professional development and investment in staff, ensuring high standards of service to the public.
- 5.13 For the second year running 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 7.6 days. It should be noted that this figure is an improvement on the previous report year where the days per staff member totalled 13.
- 5.14 This figure is skewed, in the main, by long-term staff sickness. Notably, more than half of the FTE staff members had no sickness absence at all during this year.

6 Estates, facilities and technology

- 6.1 The Tribunal has 1 office (in Newport). It is held on a private lease which expired 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. 12 members of staff are now based there. The remaining staff are home-based. The Tribunal hires external venues in other parts of the country when needed for hearing purposes.
- 6.2 Shortly before the expiry of the Newport lease, WG asked that VTW explore the possibility of moving to property within its estate. Simon Hill and I viewed other offices on the outskirts of Newport along with Cathy Johnson from our sponsorship team. However, although the property had its benefits, it was overall felt not to be suitable for the needs of the VTW and negotiations for a further lease for its current offices in Newport went ahead.
- 6.3 The Tribunal runs a cloud-based telephony system over the internet, so that internal and external calls can be answered and transferred easily between office-based and remote staff. 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, 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.
- 6.4 During October 2024 Mark Rastin, our IT developer, Simon Hill and the IT Team attended the IRRV Awards Dinner after reaching the finalist stage in the Innovation category at the IRRV Performance Awards for their work on developing a bespoke database. Although unsuccessful on this occasion they did receive a certificate recognising all their hard work.
- 6.5 I am very pleased to report that we are now in the final phase of iPad development which will enable staff and members to use this equipment in case handling at Tribunal.
- 6.6 The Apple app, developed by Mark Rastin for case management, has now received final approval from Apple. This app will enable staff and members to remotely access tribunal documents related to their assigned hearings.
- 6.7 Staff training for the iPads took place in February 2025, with member training scheduled to follow. Once fully implemented, the bilingual app is expected to significantly reduce the VTW's carbon footprint by minimising the need for printed documents as well as strengthening VTW's commitment to Data Protection.

Finance

- 6.8 The Tribunal received its increased budget allocation at the beginning of 2024, that being £1,900,000. The increase came as a result of the budget bid to Welsh Government (WG) in anticipation of a Council Tax revaluation.
- 6.9 Total expenditure for the year amounted to approximately **£1,360,000**, significantly below the allocated budget. Staffing costs accounted for **71.23%** of total expenditure, an increase from **68.41%** in the previous year. Operational running costs, by contrast, decreased to **28.77%** from **31.59%**. The resulting budget surplus of **£542,930** was returned to the Welsh Government.
- 6.10 The underspend was primarily due to the postponement of the Council Tax revaluation, which was due in 2025 but has now been rescheduled for 2028. As a result, the Tribunal did not recruit the additional staff originally anticipated, and therefore did not incur the associated costs, such as training and IT equipment.
- 6.11 Following the underspend in 2024-25, the VTW was concerned that WG might reduce its baseline budget. However, it was confirmed that the baseline allocation would be maintained at £1,900,000.
- 6.12 Furthermore, following the **Welsh Government Draft Budget 2025–26**, it was confirmed that VTW would have a revised baseline budget of £1,925,000 with effect from 1 April 2025. This increase is intended to support anticipated pay rises in the coming year.
- 6.13 This additional funding is vital to future-proof the organisation and ensure it is well equipped to manage the expected increase in appeal volumes following the NDR and Council Tax Revaluations.
- 6.14 Breakdown of VTW's expenditure for 2024-25;

Area of Expenditure	£	%
Staffing Costs	966,672	50.88%
Administration Costs	390,398	20.55%
Total Spend	1,357,070	71.43%
Underspend	542,930	28.57%
Budget	1,900,000	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 2024/25**
- C Key Performance Indicators (KPIs)– outcomes table**
- D KPI definitions for 2024/25**
- E Valuation Tribunal for Wales Expenditure 2024/2025**
- F Organisation Structure**

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

Appendix A

Number of tribunal meetings		Number of members in Tribunal Clerks team = 10.8			
April	10				
May	11	21 to end of May	1.94 per clerk	0.97 per clerk per month	
June	14				
July	12	47 to end of July	4.35 per clerk	1.09 per clerk per month	
August	12				
September	16	75 to end of September	6.94 per clerk	1.16 per clerk per month	
October	16				
November	12	103 to end of November	13.82 per clerk	1.19 per clerk per month	
December	6				
January	10	119 to end of January	11.02 per clerk	1.10 per clerk per month	
February	10				
March	10	139 to end of March	12.87 per clerk	1.07 per clerk per month	
TOTAL	139				

Cases Listed	2023 NDR	2017 NDR	Earlier NDR	Specialist NDR	CT List	CTL	CTR	Completion Notices	Reviews of Decision	TOTAL	Average no. per clerk
April	0	265	0	0	36	6	1	0	0	308	28.52
May	0	236	5	49	80	4	0	0	0	374	34.63
June	0	249	13	38	78	4	3	2	0	387	35.83
July	0	95	0	37	82	9	7	0	0	230	21.30
August	0	127	0	22	82	10	5	0	0	246	22.78
September	1	171	1	76	93	12	5	0	0	359	33.24
October	0	140	3	31	80	12	6	0	0	272	25.19
November	0	125	0	6	91	10	1	0	0	233	21.57
December	0	162	18	17	55	0	0	0	0	252	23.33
January	0	151	0	6	43	10	4	21	0	235	21.76
February	0	139	6	4	52	10	0	0	0	211	19.54
March	0	185	3	17	70	11	1	0	0	287	26.57
TOTAL	1	2045	49	303	842	98	33	23	0	3394	314.26

Appeal Clearance Data 1 April 2024 to 31 March 2025

Appendix B

Ystadegau Apêl / Appeal statistics

01/04/24 - 31/03/25

Treth Cyngor / Council Tax	D/Y	Derbyniwyd	Datryswyd	Penderfynwyd	C/Y
	B/F	Received	Settled	Decided	C/F
Prisio / Valuation	355	1967	1411	213	698
Hysbysiad Annilyys / Invalidity Notice	4	1	2	3	0
Hysbysiad Cosb / Penalty Notice	0	0	0	0	0
Hysbysiad Cwblhad / Completion Notice	2	1	3	0	0
Atebolrwydd / Liability	27	75	23	53	26
Gostyngiad / Reduction	21	12	8	20	5
Adolygiad o benderfyniad / Decision reviews	0	15	0	15	0
Cyfanswm / Totals	409	2071	1447	304	729

Ardrethu Annomestig / Non-domestic Rating	D/Y	Derbyniwyd	Datryswyd	Penderfynwyd	C/Y
	B/F	Received	Settled	Decided	C/F
Prisio / Valuation 2023	0	1	1	0	0
Prisio / Valuation 2017	2529	55	1919	231	434
Prisio / Valuation 2010	64	0	58	3	3
Hysbysiad Annilyys / Invalidity Notice (2017)	7	0	0	2	5
Hysbysiad Annilyys / Invalidity Notice (2010)	1	0	0	0	1
Hysbysiad Cosb / Penalty Notice	0	2	1	0	1
Hysbysiad Cwblhad / Completion Notice	0	21	21	0	0
Adolygiad o benderfyniad / Decision reviews	0	2	0	2	0
Cyfansymiau / Totals	2601	81	2000	238	444

Prif gyfanswm / Grand totals	3010	2152	3447	542	1173
-------------------------------------	------	------	------	-----	------

Key Performance Indicators --- outcomes table

Appendix C

Performance measure	2024/25	2024/25 outcome	2025/26 target	Reason for any target change / or further detail/information
List any 2023 rating list appeal within six months of receipt	New 2024	100%	95%	Appeals are now lodged directly with the VTW and it needs to ensure that they are dealt with in a timely manner.
NDR appeals against the 2023 Rating List to be cleared within 12 months of lodging with the Tribunal.	New 2024	100%	95%	
List any Council Tax (valuation and liability) appeals within 6 months of receipt	New 2024	73%	95%	691 first-time appeals were listed last year; 73% (503) met the six-month target. This was achieved despite a doubling of submissions and halved listing capacity due to VOA's new IT system rollout. The results demonstrate strong performance under exceptional operational pressures.
Council Tax appeals (valuation and liability) to be cleared within 12 months of lodging with the tribunal	95%	90.1%	95%	171 of 1,736 cases cleared (9.9%) were over 12 months old. A spike in appeal volumes and a request to reduce listings (to support the VOA's IT system upgrade) impacted processing. These factors were the main reason the KPI target was missed.
Written reasons for decision to be issued within 28 days of the end of the appeal hearing	95%	96.4%	95%	19 out of 525 decisions (3.6%) were issued outside the 28 day target.
NDR review of decision requests as a percentage of NDR decided cases	<0.50%	0%	<0.50%	
CTV review of decision requests as a percentage of CTV decided cases	<2.0%	1.9%	<2.0%	4 requests from 216 decisions.
CTL review of decision requests as a percentage of CTL decided cases	<5.0%	9.6%	<5.0%	7 requests from 73 decisions.
Decisions referred to higher courts.	<0.50%	0.2%	<0.5%	1 referral from 525 decisions.
Decisions subject to party complaint	<1.0%	0.4%	<1.0%	2 complaints from 525 decisions
Number of well-founded claims made to the Public Service Ombudsman for Wales against the tribunal	zero	zero	zero	
Number of well-founded Welsh Language Standards compliance issues raised against the tribunal	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	7.6 days	<5 days	The figure is distorted by long-term staff sickness. Notably, half of the FTE members of staff had no sickness absence.

Note: No revision has been deemed necessary to the previous year's KPIs.

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

Maes gwariant Area of expenditure	2024/25		2023/24	
	Swm / Amount	Canran / Percentage	Swm / Amount	Canran / Percentage
Costau staff (ac eithrio pensiynau) Staff costs (excluding pensions)	813,705	59.96%	621,758	58.19%
Costau pensiynau / Pension costs	152,967	11.27%	109,217	10.22%
Is-gyfanswm / Subtotal	966,672	71.23%	730,975	68.41%
Costau swyddfeydd / Office accommodation	97,044	7.15%	126,978	11.88%
Gwariant ar gyfriaduron / Computing	107,563	7.93%	90,812	8.50%
Gweinyddiaeth ganolog / Central administration	66,030	4.86%	58,377	5.46%
Tribiwnlysoedd / Tribunals	20,742	1.53%	20,175	1.89%
Llywodraethu / Governance	7,216	0.53%	2,662	0.25%
Hyfforddiant aelodau / Membership training	38,223	2.82%	10,938	1.02%
Hyfforddiant staff / Staff training	53,580	3.95%	27,643	2.59%
Ad-daliad benthyciad/ Loan repayment	0	0.00%	0	0%
Is-gyfanswm / Subtotal	390,398	28.77%	337,585	31.59%
Cyfanswm / Total	1,357,070		1,068,560	

ORGANISATIONAL PLAN

2024-2025

■ Governing Council
 ■ Membership
 ■ Employees

