



Tribiwnlys Priso Cymru
Valuation Tribunal Wales

Annual Report 2025/2026

Valuation Tribunal for Wales

Carolyn Dawson (Chief Executive Officer)

Table of Contents

Sections	Page
Foreword by the National President of the Valuation Tribunal for Wales	2
Preface by the Chief Executive	3
Workload, further appeals and complaints	4
Welsh Language Initiatives	8
Membership	9
IT	10
Training	11
Governing Council	12
Staffing	12
Estates, facilities and technology	14
Finance	15
CEO-signed Statements (required under the VTW – Welsh Government Framework Document)	
Governance Statement	17
Statement of Accounting Officer Responsibilities	18
Appendices	
A Numbers of tribunal meetings and cases listed	20
B Appeal Clearance Data 2025/26	21
C Key Performance Indicators (KPIs) – outcomes table	22
D KPI definitions for 2025/26	23
E The Valuation Tribunal for Wales Expenditure 2025/26	24
F Organisation Structure	25

Foreword by the President of the Valuation Tribunal for Wales

President's Foreword:

As President of the Governing Council, I am pleased to introduce this Annual Report for 2025–2026. The year has been one of transition, continued delivery and careful preparation for future change. From a governance perspective, the Council has remained focused on ensuring that the Valuation Tribunal for Wales continues to operate with independence, integrity, accountability and a clear commitment to public service.

The report demonstrates strong operational progress, including the substantial clearance of legacy non-domestic rating appeals and the achievement of most workload-related key performance indicators. The Council has also noted the pressures created by the significant delay in the transmission of Council Tax appeals, much of which arose from circumstances outside the Tribunal's direct control. In that context, the organisation's continued performance reflects sound management, effective oversight and the dedication of both members and staff.

Good governance is not only about meeting current demands; it is also about ensuring that the organisation is ready for future responsibilities. During the year, the Council has supported investment in recruitment, training, technology and infrastructure, including the development of online appeal services, the roll-out of tablets for tribunal work and the establishment of a North Wales office. These steps strengthen resilience and will help position the Tribunal for forthcoming revaluation cycles.

The Council has also continued to monitor the organisation's commitment to accessibility, fairness and bilingual service provision. I welcome the progress made in strengthening Welsh language capability, and compliance with statutory Welsh Language Standards. These developments support the Tribunal's wider duty to provide a service that is open, inclusive and responsive to the people of Wales.

Financial stewardship has remained an important part of the Council's oversight role. The Tribunal has continued to manage its resources prudently, delivering services within budget while recognising the need to invest in capacity, succession planning and future readiness. The underspend reported this year reflects, in part, delayed revaluation timelines and ongoing recruitment activity, but the organisation remains well placed to respond to future demand.

The Governing Council met regularly throughout the year and continued to discharge its responsibilities in accordance with the Framework Document and the principles of public life. We look forward to the appointment of Welsh Government representatives, which will further strengthen the Council's composition. I also welcome the fact that no complaints were referred to the Public Services Ombudsman for Wales during the reporting year.

I would like to thank my fellow Council members for their support and commitment, and to express my appreciation to Tribunal members, Chairs, the Chief Executive and all staff for their professionalism and service. Their collective hard work has enabled the Tribunal to maintain high standards while preparing responsibly for the challenges ahead.

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 deliver the 2025-26 Annual Report for the Valuation Tribunal for Wales.

This has been a year of continued delivery, resilience and careful preparation for the future, and I am proud of the way the organisation has responded to both change and challenge.

A significant achievement during the year has been the substantial conclusion of legacy non-domestic rating appeals from previous valuation lists. This represents an important milestone for the Tribunal and gives us a stronger foundation as we prepare for future three-yearly revaluation cycles.

At the same time, we have had to respond to a substantial increase in Council Tax appeals, much of which arose from matters outside our control. Despite these pressures, the Tribunal has continued to perform strongly, achieving the majority of its key performance indicators and maintaining a high standard of service for those who use our services.

Fairness, timeliness and accessibility remain at the heart of what we do. I am therefore especially pleased that no complaints were referred to the Public Services Ombudsman for Wales during the year.

We have also continued to strengthen the organisation for the years ahead. Investment in technology, including the roll-out of tablets and the development of online appeal portals, is helping us modernise the way we work and make our services easier to access. Alongside this, our continued investment in training and professional development reflects the importance we place on supporting staff and members to do their work with confidence and the required skills.

The Welsh language remains a key priority. I have been encouraged by the positive response from colleagues, with more than half of staff expressing an interest in developing their Welsh language skills, and by the wider progress made in strengthening our bilingual service provision.

Financially, the organisation has continued to manage its resources carefully and has again delivered its services within budget. The underspend noted in this report reflects prudent financial management and the impact of delayed revaluation timelines. The VTW's current baseline budget means we are well placed to respond to future demand.

There will be challenges ahead, particularly in managing high volumes of Council Tax appeals and building workforce capacity before the next revaluations. However, we are already taking practical steps to strengthen our service. Ongoing recruitment, succession planning and investment in infrastructure will help ensure that we are prepared for the increased workload expected in the coming years.

I would like to thank all Tribunal members and staff for their professionalism, dedication and adaptability throughout the year. Their commitment has enabled the Tribunal to continue providing a high-quality and accessible service to the people of Wales. Looking ahead, we remain focused on building capacity, improving our services and maintaining the standards expected of the Valuation Tribunal for Wales.

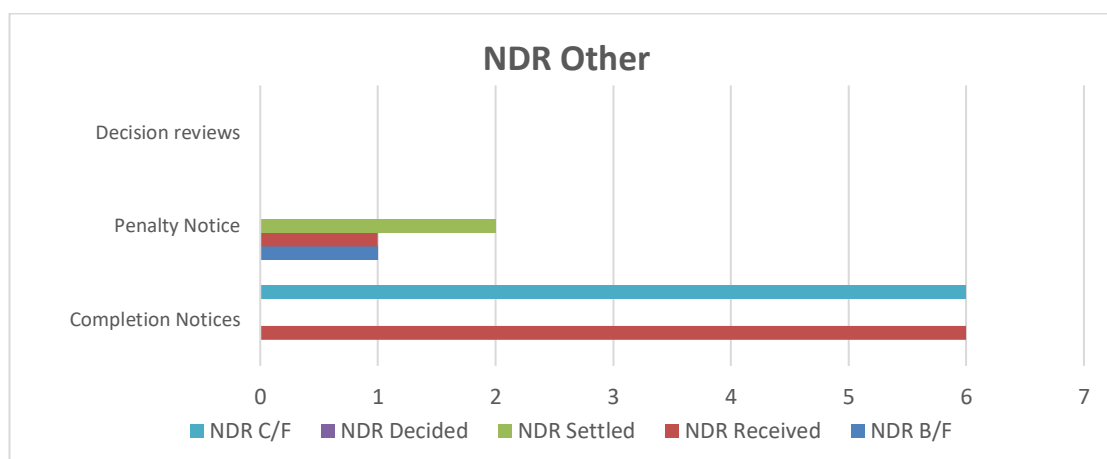
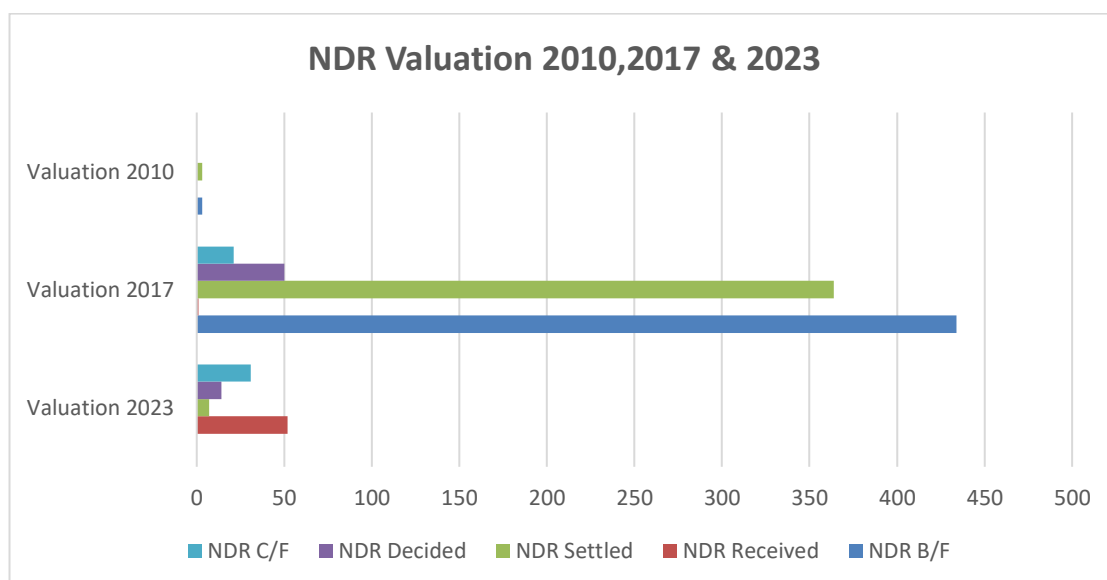


Chief Executive Officer - Valuation Tribunal for Wales

1. Workload, further appeals and complaints

Non-Domestic Rating [NDR]

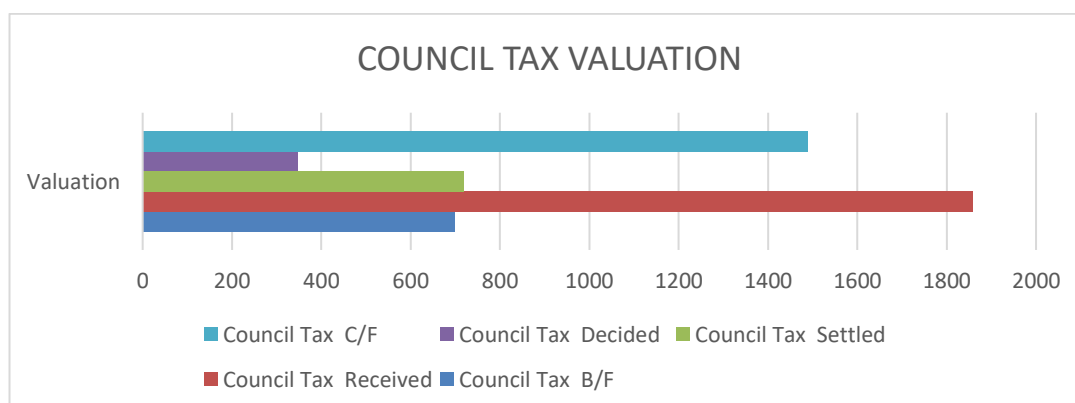
- 1.1 As of 1 April 2025, the Valuation Tribunal for Wales (VTW) brought forward 444 NDR appeals from the previous year and during the year it received just 60 new appeals. Most of the new appeals were 2023 list appeals, the majority of which were submitted by one agent.
- 1.2 The VTW listed 649 NDR cases during the year, 1,749 fewer than in the previous year. A total of 27 appeals resulted in full hearings before the VTW and 378 settlements. At year end only 60 appeals were carried forward into 2026/27.



- 1.3 These figures demonstrate that the reporting year was characterised by a period of transition. The remaining legacy appeals from the 2010 and 2017 lists have, for the most part, now been cleared, representing a positive outcome. The conclusion of the 2023 valuation list is only now beginning to generate a flow of appeals, while preparations are underway for the introduction of a new three-yearly revaluation cycle for non-domestic rating. If this trend continues, appeals relating to the 2026 valuation list are likely to emerge from 2029 onwards.

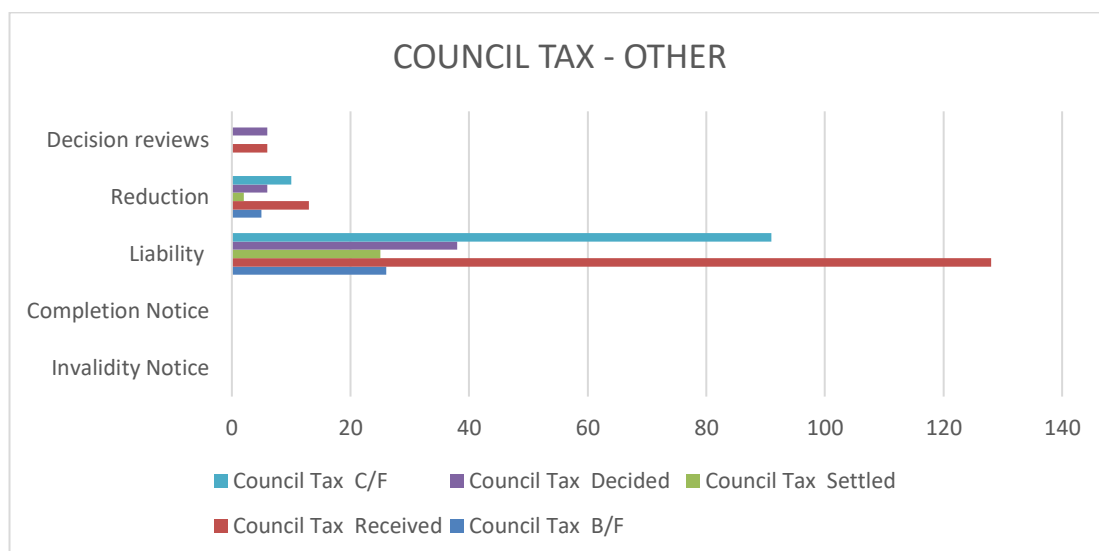
Council Tax Valuation [CTV]

- 1.4 The workload for Council Tax Valuation (CTV) appeals was adversely affected by issues encountered with the Valuation Office's (VO's) new IT system. This has created an unusual situation for the VTW, in that the KPI set out in the forward plan has not been met for a second consecutive year.
- 1.5 The VTW carried forward 698 cases from the previous year. It would normally expect to receive approximately 2,000 new CTV appeals each year; however, of the 1,858 appeals received during this reporting period, most were transmitted outside the statutory deadline and arrived in bulk during the final quarter.
- 1.6 During the reporting year, 1040 CTV appeals were listed for hearing, 348 were decided at Tribunal and 719 were settled.
- 1.7 The number of listings was influenced by the delayed receipt of appeal transmissions, which did not materialise until late in the reporting year, as well as resource constraints within the VO. Notwithstanding this, the VTW had sufficient capacity to accommodate a higher volume of listings.



Council Tax - Other

- 1.8 For all other Council Tax appeals, volumes showed a slight increase compared with previous years. The VTW carried forward 31 appeals and received a further 147 during the reporting year.
- 1.9 A total of 175 cases were listed. Of these, 50 cases were determined, while 27 were settled at Tribunal, leaving 101 cases to be carried forward into the new year.
- 1.10 This category of appeal continues to be the most consistent work stream and attracts the highest level of attendance at Tribunal hearings.



Welsh Language Appeals

- 1.11 Regarding Welsh language appeals, the VTW received a total of 7 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, the remaining 11 were settled without the need for a hearing.

Overview

- 1.12 The overall summary of the VTW's caseload for 2025-26 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	4	0	4	0
2017 NDR List	439	1	417	23
2023 NDR List	0	52	21	31
NDR Misc	1	7	2	6
Council Tax	729	2005	1144	1590
TOTAL	1173	2065	1588	1650

- 1.13 The VTW achieved 9 of its 11 workload-linked Key Performance Indicators (KPIs) this year. The 2 missed were:

1.13.1 Listing Council Tax appeals (valuation & liability) appeals within 6 months of receipt

1.13.2 Clearance of Council Tax appeals (valuation & liability) within 12 months of lodging.

- 1.14 There were 1,117 first-time Council Tax appeal listings during the year, of which 631 (56%) met the six-month target. This was achieved despite high appeal volumes and reduced listing capacity resulting from delays associated with the VO's new IT system. In that context, the outcome represents a strong performance by the VTW under significant operational difficulties.

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

- 1.15 The VTW aimed to clear 95% of Council Tax appeals within 12 months of lodging. This year, 996 of the 1,138 clearances related to cases that were less than 12 months old, meaning that 12.5% of cleared cases had been registered for more than 12 months before resolution. High appeal volumes, together with reduced listing capacity, at the VO's request, due to issues with its new IT system, were the main reasons this KPI was not met.

Further appeals

- 1.16 During the year, 2 Non-Domestic Rating decisions were appealed to the Upper Tribunal (Lands Chamber). The first, Aber Roof Truss Ltd, Deeside, was settled by consent order. The outcome of the second, HDR Group Merthyr Industrial Services Ltd, is awaited.

Complaints

- 1.17 No complaints against the VTW were raised with the Ombudsman for Public Services for Wales during this report year.

2 Welsh Language Initiatives

- 2.1 The VTW has continued to raise its profile and promote its services through participation in major national events including the Royal Welsh Show and the National Eisteddfod. These events provided valuable opportunities to engage with the public, promote Welsh language services, and support member recruitment.
- 2.2 Throughout the year, Tîm Cymraeg, the VTW's internal staff led Welsh Team, has made significant progress in strengthening the organisation's Welsh language provision, improving staff capability, and ensuring continued compliance with statutory Welsh Language Standards.
- 2.3 Staff engagement has continued to grow throughout the year. A Welsh language self-assessment exercise was completed by all staff, enabling the creation of a comprehensive Welsh language skills profile. This has provided valuable insight into organisational capability and has informed workforce planning, recruitment considerations, and training priorities. Notably, over 50% of staff expressed an interest in improving their Welsh language skills.
- 2.4 Six staff members successfully completed a beginner-level intensive Welsh course in February 2026.
- 2.5 Further structured support has been put in place through confidence-building programmes delivered by Dysgu Cymraeg Cymru, including one-to-one mentoring and workplace-focused language development.
- 2.6 Work has progressed on a dictionary of technical terms, informed by translation work. This will support consistency and accuracy in Welsh language use within the VTW. It is hoped that this resource can be made available to the public who may be thinking of asking for a Welsh hearing, by way of publication on our website in the next report year.
- 2.7 Overall, the past year has seen strong measurable progress in embedding the Welsh language across the organisation. With high levels of staff engagement, confirmed compliance with statutory standards, and a clear focus on future development, the organisation is well positioned to further strengthen its bilingual service provision in the coming year.

3 Membership



- 3.1 At the beginning of this report year the membership number had increased to 64. A slight increase on the previous year where we started with 62 members.
- 3.2 During the reporting year, 2 members passed away and 3 members resigned. There were also 7 new appointments in 2025. The net result meant a slight uplift to the membership numbers.
- 3.3 Therefore, the VTW continued its endeavours to increase its level of member recruitment.
- 3.4 As stated previously the VTW attended the National Eisteddfod in Wrexham as well as the Royal Welsh show and the Winter Fayre in Builth Wells. Our stand was also taken to a Business Fayre in Cardiff and the IRRV National Conference in Telford.
- 3.5 Attending such events is paying off. The VTW recruited 7 new members during the year as opposed to the previous year when it only appointed 3. The problem is that it is merely treading water rather than upping the overall number of members.
- 3.6 Membership statistics indicate healthy recruitment, with more than 30% of members having joined within the last 5 years and 55% within the last 10 years.
- 3.7 The VTW 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 increasing its social media presence going forward.
- 3.8 By implementing these strategies, the VTW aims to efficiently use its resources to bolster recruitment efforts to ensure it has sufficient membership to handle its future revaluation responsibilities.

- 3.9 The changes in membership this year have resulted in only a small change to the age profile overall. The most noticeable factor is that of gender balance; of the 64 members, 48 are men (75%) and 16 are women (25%), indicating a significant gender imbalance in favour of male representation. [see [Figure 1](#) below]

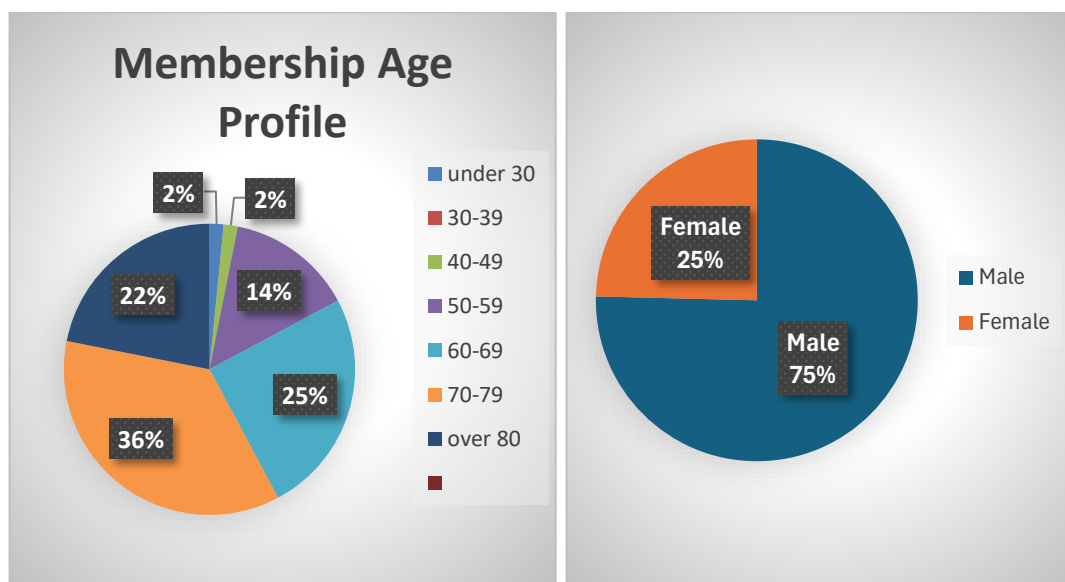


Figure 1

- 3.10 29% of the membership are fluent in the Welsh language; disappointingly this is a slight decrease on last year's figure of 31%.

4. IT

- 4.1 It has been a busy and productive year for the VTW's IT staff. A key achievement was the roll-out of tablets to members and staff and the introduction of an app developed to display case papers and hearing documentation for use at tribunal meetings. The use of handheld devices helps mitigate GDPR risks by reducing reliance on paper copies of appeal and tribunal documents. Another significant development was the creation of a further online portal for the registration of Council Tax appeals, following changes to Council Tax regulations that came into force in February 2026. The portal is fully bilingual, enabling appellants to register appeals online in their preferred language, as required by legislation.
- 4.2 The VTW's website has long been overdue a refresh, therefore in 2025 a web designer based in Cardiff was commissioned to redesign its website. Work is well underway, with the new site expected to be launched during 2026/27.
- 4.3 Over this report year, staff have received Cyber Security and Microsoft Excel training. Members IT training has focused on use of the new tablets and app for appeal document management.

5. Training

- 5.1 The VTW's dedicated internal training team maintained it's larger than usual training programme throughout this report year to keep its members and staff engaged during a temporary hiatus in appeal volumes.
- 5.2 The training sessions throughout the year comprised:
- **All-Wales Members Training Days:** Interactive training sessions focused on promoting best practice in tribunal hearings with particular attention to holding hearings and fostering awareness of equality, diversity and inclusion within the Tribunal setting.
 - **Chairpersons' Seminar:** A focused 2-day seminar specifically for chairpersons.
 - **Regular Chairperson Meetings:** These provide a valuable forum for discussion and debate among senior members, supporting continuous learning, the exchange of ideas, and networking.
- 5.3 The VTW continued to develop the use of live streaming within its training sessions. This has proved successful, with recordings from training events being uploaded to the Members database so that those unable to attend in any way can access them as training resources. This is considered a valuable tool, and the VTW will continue to refine and develop its use.
- 5.4 Staff development was supported with internal and external training opportunities for all staff. Internally, bi-monthly practitioners' meetings have continued, providing a forum for open dialogue and professional exchange. The VTW has also established a Legislative, Practice and Procedure Team, led by the Executive Managers. This group divides the Clerks' team into two working groups to review new legislation and case law in detail, enabling staff to explore the underlying principles and practical implications of each matter.
- 5.5 Externally, four Tribunal Clerks are taking the Institute of Revenue, Rating and Valuation [IRRV] Technician exams and online IRRV courses on rating and valuation issues have proven a powerful tool for all staff.
- 5.6 Tribunal Clerks have also attended the IRRV Conference in Milton Keynes, Cardiff and Telford, which brings together speakers from across the sector to provide updates and insights on new legislation and case law.
- 5.7 In essence, our commitment to training reflects our wider investment in our people. Through continuous learning, we strive to:
- Enhance existing skills
 - Increase productivity
 - Improve member & staff retention
 - Support adaptability to legislative change
 - Boost engagement

6 Governing Council

- 6.1 The VTW's governance statement is on **page 16** of this report.
- 6.2 The Governing Council is led by the VTW's President, Carol Cobert whose current term of office as President is due to finish on the 31 March 2026.
- 6.3 The other incumbents on the Council throughout the year were:

Mr David Evans	-	National Representative
Mr David Subacchi	-	National Representative
Mr Thomas Wyn Jones	-	National Representative

Mr Wyn Jones having taken up his position with effect from the 1 April 2025.

- 6.4 As reported last year, the Welsh Ministers' Appointee's term of office expired in December 2023. At the time of writing, the Governing Council remains without a Welsh Government Appointees; however, we have been advised that two Welsh Government Appointees are due to take office from 1 April 2026, which is welcome news.
- 6.5 During this report year, the Governing Council convened 4 times, June, September, December, and February. The June and September meetings included appointment panels.
- 6.6 These meetings where, in-person events held in Newtown or Welshpool.

7 Staffing

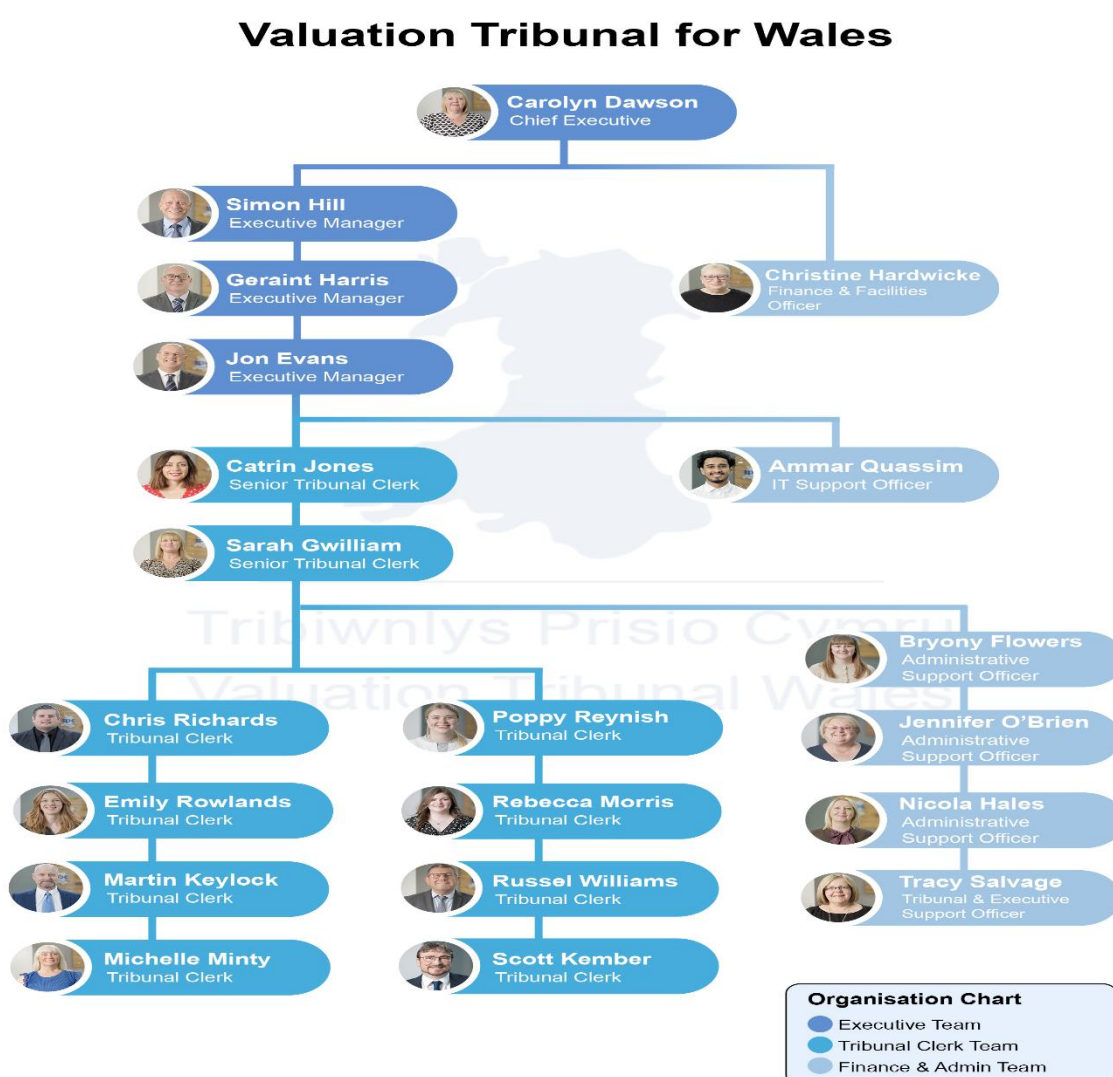
- 7.1 The year opened with 18 officers in post (2 in the Executive Management Team, 3 Senior Tribunal Clerks, 9 in the Tribunal Clerk Team, 3 in the Administrative Support Team and 1 IT Support Officer).
- 7.2 In September/October 2025 2 new members of staff took up posts within the VTW. Bryony Flowers and Nicola Hales took up positions as Admin Support Officers.
- 7.3 The reason for these appointments was two-fold. The first reason was the long-term absence of Jennifer O'Brien, and the second reason was the promotion of Poppy Reynish to the position of Tribunal Clerk. Poppy took up her new position on 1 October 2025.
- 7.4 Recruitment was undertaken for an Executive Manager, with four applicants interviewed. This is a specialist role requiring strong management capability, a sound understanding of legislation, and the ability to undertake tribunal work where necessary. The quality of applicants was high, and it was considered that the internal candidates were best suited to the position.

Accordingly, it was decided to second Jon Evans and Geraint Harris to the role for a 12-month period from 1 October 2025. These secondments will enable one, if not both, to demonstrate their suitability for the role and support succession planning, as the current Executive Manager had previously

submitted a request to take phased retirement with a view to retiring within the next couple of years. This also reinstates the previous structure, which included two executive management posts prior to my promotion to Chief Executive in 2023.

As this arrangement left only one Senior Tribunal Clerk in post, the role was advertised internally. Sarah Gwilliam was successfully appointed on a 12-month secondment from 1 October 2025, thereby addressing the shortfall at that grade.

- 7.5 As previously reported Jennifer O'Brien was unfortunately off on long term sick leave for the whole of the report year.
- 7.6 The staffing position at the end of the year is shown in the organisational plan below:



- 7.7 Further recruitment for Tribunal Clerks began in early 2026, to ensure that the VTW would be sufficiently staffed for the Council Tax revaluation in 2028. An advertisement was published in February, and the interviews will take place at the start of the new report year. It is hoped to appoint up to 5 new Clerks in the coming year, which will go some way to future-proofing the service and mitigate the risks identified in the organisational risk register contained in the VTW's operational plan.

- 7.8 Recruiting at this time ensures that the VTW will have sufficient time to train new staff and to ensure they have the knowledge and skills needed to effectively manage tribunals ahead of the Council Tax revaluation in 2028.
- 7.9 During this reporting year, as previously reported, the VTW implemented a comprehensive training program to enhance staff skills and knowledge. Key activities included:
- **Practitioners' Meetings**
 - **All Staff Training Events**
 - **Professional Development Courses**
 - **Specialised Training by way of internal workshops and online courses**
 - **Conference Participation**
- 7.10 These initiatives reflect the VTW's commitment to continuous professional development [CPD] and investment in staff, ensuring high standards of service to the public. Indeed, the Governing Council approved a brand new CPD policy which would help staff to monitor their activity over any given year, and this will come into effect from 1 April 2026.
- 7.11 For the second year running the VTW'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 16.3 days.
- 7.12 The figure is distorted by long-term staff sickness. The average number of sickness days per employee, removing the highest and lowest deciles, was 2 days.

8 Estates, facilities and technology

- 8.1 The VTW's head office in Newport had been awaiting finalisation of its lease renewal for almost a year; however, I am pleased to report that the lease for the Gold Tops office has now been signed. The VTW and its predecessor bodies have occupied the premises since the 1980s. The office has been extensively refurbished in recent years and continues to adequately meet the needs of the organisation. It remains the VTW's head office and administrative centre, with two hearing rooms that are also used for staff training and meetings. Of the 19 staff members, 13 are now based there, with the remaining staff working from home. The VTW continues to hire external venues in other parts of Wales where required for hearing purposes.
- 8.2 From February 2026, the VTW has also opened a satellite office in North Wales. Located on St Asaph Business Park, the office provides greater flexibility for home-based staff in North Wales by supporting a more hybrid style of working. The office is open plan, with a corner meeting room that can be used for small tribunal hearings. A one-year lease was taken on the property and, if the arrangement proves successful, the lease will be extended at the end of its current term.

- 8.3 The VTW continues to operate a cloud-based telephony system, enabling internal and external calls to be answered and transferred easily between office-based and remote staff. A business Microsoft 365 account provides standard back-office facilities, including email. The VTW's appeal management system has been developed in-house in conjunction with its' independent IT development contractor Mark Rastin and uses cloud storage mirrored to internal backup storage. In response to the move towards more hybrid working, the VTW has decided not to replace desktop computers and will increasingly rely on laptops instead.

9. Finance

- 9.1 The VTW received an increased budget allocation at the beginning of 2025, bringing its budget for the reporting year to £1,949,000. This increase was intended to support anticipated pay rises and cover the rising cost of employer National Insurance contributions.
- 9.2 Total expenditure for the year amounted to approximately **£1,529,171.67** representing **78.46%** of the allocated budget of **£1,949,000**. Staffing costs accounted for **53.61%** of the budget, while administration costs accounted for **24.85%**. The resulting budget surplus of **£419,828.33**, representing **21.54%** of the budget, was returned to Welsh Government.
- 9.3 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. Also, the VTW has still not completed recruiting the additional staff originally anticipated, and therefore did not incur the associated costs, such as training, equipment and remunerations.
- 9.4 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.
- 9.5 Breakdown of the VTW's expenditure for 2025-26;

use	£	%
Staffing Costs	1,044,829.13	53.61%
Administration Costs	484,342.54	24.85%
Total Spend	1,529,171.67	78.46%
Underspend	419,828.33	21.54%
Budget	1,949,000	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 2025/26**
- C Key Performance Indicators (KPIs)– outcomes table**
- D KPI definitions for 2025/26**
- E Valuation Tribunal for Wales Expenditure 2025/2026**
- 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				7.8
April	7					
May	9	16 to end of May	2.05	per clerk	1.03	per clerk per month
June	9					
July	8	33 to end of July	4.23	per clerk	1.06	per clerk per month
August	7					
September	10	50 to end of September	6.41	per clerk	1.07	per clerk per month
October	14					
November	11	75 to end of November	9.62	per clerk	1.20	per clerk per month
December	10					
January	12	97 to end of January	12.44	per clerk	1.24	per clerk per month
February	13					
March	13	123 to end of March	15.77	per clerk	1.31	per clerk per month
TOTAL	123					

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	175	0	2	63	2	0	0	0	242	31.03
May	0	81	1	1	52	9	0	0	0	144	18.46
June	0	58	1	1	60	5	3	0	1	129	16.54
July	1	43	0	0	97	6	0	0	0	147	18.85
August	0	32	0	6	95	5	2	0	0	140	17.95
September	2	24	0	17	95	4	0	0	1	143	18.33
October	3	20	0	0	84	56	2	6	0	171	21.92
November	2	16	0	5	98	9	2	0	1	133	17.05
December	2	19	0	0	102	5	2	0	1	131	16.79
January	0	12	0	5	83	6	1	0	2	109	13.97
February	14	44	0	7	101	47	1	0	0	214	27.44
March	9	38	0	2	110	7	1	0	0	167	21.41
TOTAL	33	562	2	46	1040	161	14	6	6	1870	239.74

Appeal Clearance Data 1 April 2025 to 31 March 2026

Appendix B

Appeal statistics

01/04/25 - 31/03/26

Council Tax					
	<i>B/F</i>	<i>Received</i>	<i>Settled</i>	<i>Decided</i>	<i>C/F</i>
Valuation	698	1858	719	348	1489
Invalidity Notice	0	0	0	0	0
Penalty Notice	0	0	0	0	0
Completion Notice	0	0	0	0	0
Liability	26	128	25	38	91
Reduction	5	13	2	6	10
Decision reviews	0	6	0	6	0
Totals	729	2005	746	398	1590

Non-domestic Rating					<i>C/Y</i>
	<i>B/F</i>	<i>Received</i>	<i>Settled</i>	<i>Decided</i>	<i>C/F</i>
Valuation 2023	0	52	7	14	31
Valuation 2017	434	1	364	50	21
Valuation 2010	3	0	3	0	0
Invalidity Notice (2017)	5	0	2	1	2
Invalidity Notice (2010)	1	0	0	1	0
Penalty Notice	1	1	2	0	0
Completion Notice	0	6	0	0	6
Decision reviews	0	0	0	0	0
Totals	444	60	378	66	60

Grand totals	1173	2065	1124	464	1650
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Key Performance Indicators --- outcomes table

Appendix C

Performance measure	2025/26	2025/26 outcome	2026/27 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%	Appeals need to be cleared judiciously.
List any Council Tax (valuation and liability) appeals within 6 months of receipt	New 2024	56%	95%	1,117 first-time Council Tax appeal listings, of which 631 (56%) met the six-month target. This was achieved despite high appeal volumes and reduced listing capacity due to delays caused by issues with the VO's new IT system. However, this figure reflects a strong performance by the VTW under significant operational pressure.
Council Tax appeals (valuation and liability) to be cleared within 12 months of lodging with the Tribunal	95%	87.5%	95%	996 out of 1138 clearances were in respect of cases that were less than 12 months old; effectively, 12.5% of those cases cleared had been registered as appeals for over 12 months before they were resolved. Higher than normal appeal volumes and reduced listings, at the VO's request due to new IT system issues, were the main factors in the KPI not being met.
Decisions to be issued within 28 days of the end of the appeal hearing	95%	96%	95%	18 out of 458 decisions (4%) 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%	1.7%	<2.0%	6 requests from 348 decisions
CTL review of decision requests as a percentage of CTL decided cases	<5.0%	0%	<5.0%	
Decisions referred to higher courts.	<0.50%	0.4%	<0.5%	2 referrals from 458 decisions.
Decisions subject to party complaint	<1.0%	0%	<1.0%	
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.	<5 days	16.3 days	<5 days	The figure is distorted by long-term staff sickness. The average number of sickness days per employee, removing the highest and lowest deciles, was 2 days.

KPI Definitions

- (a) List 95% of 2023 Rating List appeals within 6 months of receipt.
- (b) Clear 95% of 2023 Rating List appeals within 12 months of receipt.
- (c) List 95% of Council Tax appeals within 6 months of receipt.
- (d) Clear 95% of Council Tax appeals within 12 months of receipt.
- (e) 95% of all written reasons for decision to be issued within 28 days of the end of the appeal hearing
- (f) NDR review of decision requests to be less than 0.5% of the decided cases
- (g) CTV review of decision requests to be less than 2.0% of the decided cases
- (h) CTL review of decision requests to be less than 5.0% of the decided cases
- (i) Less than 0.5% of all decisions to be referred to higher courts.
- (j) Less than 1.0% of all decisions to be subject to party complaint
- (k) No well-founded claims made to the Public Service Ombudsman for Wales against the VTW
- (l) No well-founded Welsh Language Standards compliance issues raised against the VTW
- (m) The annual average figure per employee for sickness absence not to exceed 5 working days.

Appendix E

Area of expenditure	2025/26		2024/25	
	Amount	Percentage	Amount	Percentage
Staff costs (excluding pensions)	887,358.80	58.03%	813,705	59.96%
Pension costs	157,470.33	10.30%	152,967	11.27%
Subtotal	1,044,829.13	68.33%	966,672	71.23%
Office accommodation	165,811.40	10.83%	97,044	7.15%
Computing	122,422.50	8.01%	107,563	7.93%
Central administration	71,576.15	4.68%	66,030	4.86%
Tribunals	17,245.84	1.13%	20,742	1.53%
Governance	5,156.92	0.34%	7,216	0.53%
Membership training	68,625.74	4.49%	38,223	2.82%
Staff training	33,503.99	2.19%	53,580	3.95%
Loan repayment	0	0.00%	0	0.00%
Subtotal	484,342.54	31.67%	390,398	28.77%
Total	1,529,171.67		1,357,070	

Organisation Structure - 2025/26

Governing Council			
Carol Cobert National President	David Evans National Representative	David Subacchi National Representative	Thomas Wyn Jones National Representative

Chairpersons	Membership	Employees
24 Chairs	40 Members	19 Staff