Tribiwnlys Prisio Cymru
Valuation Tribunal Wales

Llywodraeth Cymru
Welsh Government

FRAMEWORK DOCUMENT

VALUATION TRIBUNAL FOR WALES

AND

WELSH GOVERNMENT

Updated April 2026

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1. Introduction

1.1 This Framework Document has been drawn up by the Welsh Government's Non-Domestic Rates Policy and Reform (NDRPR) team in consultation with the Valuation Tribunal for Wales (the VTW). This document is for use with public bodies classified to the central government sector for national accounts purposes or classified for administrative purposes as either Welsh Government Arm's Length Bodies (ALBs), Non-Ministerial Departments (NMDs), Executive Agencies (EAs) or another public body (except Welsh Government-owned companies) whose remit is set by Welsh Ministers.

1.2 It sets out the broad framework within which the VTW operates, details the terms and conditions under which the Welsh Ministers may provide resources to the VTW, and defines the roles and responsibilities of the Welsh Ministers and the VTW as well as the relationship between them.

1.3 Payment to the VTW is conditional upon the satisfactory performance of all its obligations as set out in this Framework Document and the remit letter and such other conditions and requirements as the the Minister with portfolio responsibility ("the Minister") acting pursuant to sections 70 and 71(1) of the Government of Wales Act 2006, one of the Welsh Ministers, acting pursuant to functions conferred by section 58A of the Government of Wales Act 2006 and the Valuation Tribunal for Wales 2010 Regulations (as amended) may from time to time impose. A comprehensive overview of public financial management arrangements in Wales is provided by "Managing Welsh Public Money".

1.4 This document shall be reviewed jointly as required by the Welsh Government and the VTW. A review of governance arrangements should be conducted as required. Where a particular concern arises, the partnership team may decide to undertake a formal governance review, with the agreement of the VTW, in those circumstances. The document has been signed and dated by the Welsh Government and the VTW. If there is an inconsistency between any of the provisions of this document and the provisions of legislation relating to the VTW to which this document relates, the provisions of the legislation shall prevail.

1.5 The Welsh Government and VTW have agreed the above principles to govern relations between them. Welsh Ministers have a range of functions which will continue to accrue and be amended and decisions in relation to each such function are obliged to be taken in the light of all relevant, and to the exclusion of all irrelevant, considerations. Nothing contained or implied in, or arising under or in connection with, this Framework Document will in any way prejudice, fetter or affect the functions of the Welsh Ministers, nor oblige the Welsh Ministers to exercise, or refrain from exercising any of their functions in a particular way. Any reference in this document to any legislation whether domestic or international law will include all amendments to and substitutions and re-enactments of that legislation in force from time to time.

1.6 In addition, the VTW must ensure that, in carrying out its functions, it does so in a way which is consistent with the Welsh Government's Citizen-Centred

Governance Principles. These incorporate the Seven Principles of Public Life set out by the Committee on Standards in Public Life (the Nolan Committee):

- putting the Citizen First;
- knowing Who does What and Why;
- engaging with Others;
- living Public Service Values;
- fostering Innovative Delivery;
- being a Learning Organisation;
- achieving Value for Money.

1.7 The VTW must also ensure that, in carrying out its functions on behalf of the Welsh Government, it does so in a way which is consistent with the sustainable development principles (the “ways of working”) as rehearsed in the Well-being of Future Generations (Wales) Act 2015 (as set out in Annex C).

1.8 Copies of this document together with any subsequent amendments have been placed in the Library of Senedd Cymru/Welsh Parliament (the “Senedd") and made available to members of the public via the VTW’s website.

2. Governing Principals

Joint mission and purpose

Delivering for Wales

2.1 Arm’s Length Bodies (ALBs) play a key role in the governance of Wales and meeting the aspirations of Welsh citizens. From the perspective of the Welsh Government, the primary role of an ALB is to fulfil its statutory or policy responsibilities and to meet objectives established by the Welsh Ministers using funds voted by the Senedd. This relationship is conducted through a partnership arrangement managed on behalf of Ministers by the Welsh Government. ALBs have diverse organisational forms, including charities and quasi-judicial bodies, and can cover jurisdictions beyond Wales. Whilst respecting this diversity, Ministers look to ALBs primarily to deliver important functions and services for the people of Wales on their behalf.

Outcome focus and ALB performance

2.2 Within the constraints set by statute and Ministerial commitments, the ALBs objectives will as far as possible be specified in terms of outcomes which are clear, relevant and challenging, and contribute to the goals set out in the Well-being and Future Generations (Wales) Act 2015 (WBFG). To promote innovation and efficiency, bodies shall be given as much flexibility as possible in how these outcomes are achieved. Individual remit letters should be no more prescriptive than the VTW’s responsibilities require. However, the performance framework should assess the contribution of the ALB in achieving its outcomes.

Relationships between the Welsh Government and ALBs
Relationships defined by trust and risk

2.3 The relationship between the Welsh Government and bodies should be based on trust and mutual respect, with a proportionate approach to risk. Where there is evidence of poor performance or weak governance, the Welsh Government will adopt a more prescriptive 'hands-on' approach to the relationship. The Welsh Government will ensure that its partnership functions perform effectively and meet the expectations set out in these principles.

Effective collaboration

2.4 ALBs are highly valued for their expertise and experience. These bodies, the Welsh Government and the wider public sector recognise the importance of working together and building 'Team Wales', seeking opportunities for broader and deeper collaboration in policy development supporting each other and celebrating success. Opportunities to save money, identify efficiencies and improve effectiveness should be pursued collectively and energetically.

Effective communication

2.5 ALBs and the Welsh Government form an extended family and undertake to maintain a consistent, respectful and collegiate approach to dealing with each other in public and private. All parties undertake to strive for effective communication, to be as open as possible, to share information on a 'no surprises' basis and to manage contentious matters through dialogue and negotiation.

Governance and accountability
ALB Chair and Governing Council

2.6 The chairs of ALBs are important figures in Welsh public life and will be appointed in accordance with the Code of Practice for Ministerial Appointments to Public Bodies. ALB Governing Councils are accountable to Ministers for achieving the defined objectives, ensuring high quality corporate governance and for oversight of the VTW's chief executive, including the role of the Chief Executive or equivalent as the VTW's Accounting Officer.

Primary role of the Governing Council in ALB oversight

2.7 Governance and the internal control regime should be a matter primarily for the VTW's Governing Council. The Welsh Government will rely on the Governing Council, internal audit and Audit Wales for assurance. The Welsh Government's role should focus on accounting for delivery of objectives and the management of relationships between it and the VTW. Clear roles and expectations for Ministers, Chairs, Governing Councils, executives, Accounting Officers, partnership teams and auditors should be set out in the Framework Document.

Performance management

2.8 Whilst we expect the norm to be good performance, effective governance and a respectful relationship, our approach must be capable of an effective response to poor performance or other problems. Where there is evidence of poor performance in relation to objectives, management of funds, Governing Council effectiveness or other aspects of governance, the Welsh Government has both the right and responsibility to become more involved and more prescriptive. Performance management will be risk-based, relying on evidence of robust internal control to support a lighter touch or, alternatively, to apply a stronger grip where risks are managed less satisfactorily.

Delegation

2.9 Welsh Government and ALB Accounting Officers remain jointly accountable for public funds spent through the VTW. However, the routine management regime should be only as prescriptive as necessary to be assured that public funds are managed correctly and that outcomes are being achieved cost-effectively. Financial responsibility will be delegated to the greatest extent possible, consistent with Welsh Ministers' and Accounting Officers' responsibilities.

Responding to change

2.10 In a changing world and with changing ministerial priorities, it may be necessary to reshape the functions and methods of service delivery of ALBs or, where more appropriate, to review the continued relevance of their objects and constitutional arrangements. The Welsh Government may from time to time conduct in-depth organisational or thematic reviews to ensure that its ALBs remain fit for purpose and to make proposals for reform. Each executive ALB should expect to take part in a Tailored Review once in each Senedd term.

3. Purpose of the VTW

Statutory and Strategic Purposes

3.1 The VTW is a legal entity created by statute. It was established as a single entity by the Valuation Tribunal for Wales 2010 Regulations (the 2010 Regulations) and is wholly independent of the Welsh Government. As a public body, it acts as a delivery agent for Welsh Ministers and its primary role is to fulfil its statutory and policy responsibilities set within the context of the Welsh Government's strategic aims.

3.2 The VTW's main purpose, strategic objectives and aims, as agreed by the Welsh Ministers, are to provide a free service to the public, to hear and determine appeals against the valuation of property for non-domestic rates, council tax and drainage rates. Other types of appeals within the VTW's jurisdiction are those lodged against council tax liability, Completion Notices and certain types of penalties imposed by local authorities or the HMRC Valuation Office (VO). Also in accordance with Para 7A Schedule 9 of the Local Government Finance Act 1988, a billing authority in Wales must obtain the approval of the VTW if it believes it has grounds to enter and survey a hereditament in its area if the authority has grounds for believing that the inspection is required.

3.3 The VTW is entirely independent of both the VO, which sets the rateable values on non-domestic properties and council tax bands for homes, and the local authorities that send out the rates and council tax demands. Appeals are heard and determined by volunteer members. A team of paid staff, led by the Chief Executive, provides the necessary support services.

3.4 Its statutory functions are set out in the Valuation Tribunal for Wales 2010 Regulations (the 2010 Regulations) as laid down by Welsh Ministers. Its overall aims are set out in its annual operational plan. Working with the VTW, the Welsh Ministers set its strategic objectives. VTW must set out how it will achieve its strategic objectives in its operational plan, in agreement with the sponsorship division.

3.5 The strategic objectives will remain in place for the term of the Government under which they are set but will cease in the event of a decision by the Welsh Ministers to dissolve, merge or change the function of the VTW.

4. Governance and Accountability

Legal Context

4.1 The VTW's functions, powers and duties are set out in:

- section 55 of, and Schedule 11 to, the Local Government Finance Act 1988;
- section 15(1) and (2) of the Local Government Finance Act 1992;
- the Valuation Tribunal for Wales Regulations (SI No. 713 / 2010);
- the Valuation Tribunal for Wales (Wales) (Amendment) Regulations
- (SI No. 547 / 2013);
- the Valuation Tribunal for Wales (Wales) (Amendment) Regulations
- (SI No. 554 / 2014);
- the Valuation Tribunal for Wales (Wales) (Amendment) Regulations
- (SI No. 941 / 2017)
- the Valuation Tribunal for Wales (Wales) (Amendment) Regulations
- (SI No, 775 / 2023)

Roles and Responsibilities

Ministerial Responsibilities

4.2 The First Minister has allocated responsibility for the oversight of the VTW to the the Minister. The Minister generally exercises the functions of the Welsh Ministers in relation to the VTW and is ultimately accountable to the Senedd for the activities of the body and its use of resources. The Minister is not responsible for day-to-day operational matters.

4.3 The Minister sets the policy framework for the VTW Chief Executive. The Minister may request to meet the Chief Executive and / or VTW Governing Council if required, to discuss progress and current and future activities.

4.4 The Minister's responsibilities include:

- Agreeing the VTW's strategic objectives and aims and key targets;
- Setting the policy framework for the VTW

- Agreeing the budget for the VTW, and securing the necessary approvals from the Senedd;
- Accountability to the Senedd for the VTW's activities

Accountabilities and Responsibilities of the Principal Accounting Officer

4.5 The Principal Accounting Officer for the Welsh Ministers is the Permanent Secretary to the Welsh Government. The Principal Accounting Officer (the PAO) has responsibilities specified by HM Treasury and is accountable to the Senedd (through the Senedd Public Accounts and Public Administration Committee) and to the UK Parliament (through the House of Commons Committee on Public Accounts) for:
- the regularity and propriety of the Welsh Government's finances;
- the keeping of proper accounts of the Welsh Ministers; and
- the effective and efficient use of resources voted to the VTW under the Senedd Annual Budget Motion.

4.6 The Principal Accounting Officer is also responsible for ensuring that the financial and other management controls applied across the Welsh Government are appropriate and sufficient to safeguard public funds.

Accountabilities and Responsibilities of the Additional Accounting Officer

4.7 The Principal Accounting Officer for the Welsh Ministers is assisted in these duties by the Director General for Local Government Housing, Climate Change and Rural Affairs Group (the "Director General") whom they have designated as an Additional Accounting Officer ("AAO") and to whom they have delegated responsibility for the Division within which the VTW's partnership team sits.

4.8 The Director General, as the AAO, has a responsibility to support the PAO (and through the PAO to the Minister and the Senedd) in ensuring that;
- the financial and other management controls applied by the Welsh Government are appropriate and sufficient to safeguard public funds and, more generally, those being applied by the VTW conform with the requirements both of propriety and of good financial management;
- there is an adequate statement of the financial relationship between the Welsh Ministers and the VTW is in place (that is, this Framework Document) and is reviewed regularly; and the quality of the Welsh Government's relationship with the VTW remains good;
- the conditions attached to the resources and grant-in-aid awarded conform with the terms of the Budget, and arrangements are in place to monitor compliance with those conditions by the VTW.

4.9 The AAO is also responsible for ensuring arrangements are in place to:
- address significant problems within the VTW, making such interventions as are judged necessary;
- periodically carry out an assessment of the risks both to Welsh Government and the body's objectives and activities;
- inform the body of relevant government policy in a timely manner;
- monitor the VTW's activities and its financial position through regular meetings and returns;

- bring to the attention of the VTW's full Governing Council any concerns about the activities of the body requiring explanations and assurances that remedial action will be taken; and
- designate the Chief Executive of the VTW as its Accounting Officer unless covered by the 2010 Regulations.

4.10 The AAO is responsible for advising the Minister on:

- appropriate strategic objectives for the VTW in the light of the wider strategic aims of the Welsh Government and key delivery and performance indicators;
- an appropriate budget for the VTW in the light of the Group's overall spending priorities; and
- how well the VTW is achieving its strategic objectives within the policy and resources framework determined by the Minister and whether it is delivering value for money.

4.11 The AAO must ensure appropriate oversight arrangements are in place.

Sponsorship Team

4.12 The AAO has delegated responsibility for the day-to-day management of relations with the VTW to the Deputy Director who heads the Non-Domestic Rates Policy and Reform Division (NDRPR) as the Sponsor Division within the Welsh Government.

4.13 The Sponsor Division is the main source of advice to the Welsh Ministers on the discharge of responsibilities of the VTW and supports the sponsor department's AAO on that officer's responsibilities for the VTW. Officials of the Sponsor Division will liaise regularly with VTW officials to review the VTW's financial performance against plans and the achievement against targets. The Sponsor Division will also take the opportunity to inform and explain wider policy developments that might impact on the VTW. Specific responsibilities of the Sponsor Division is given in Annex A.

4.14 The normal point of contact for the VTW in dealing with the Welsh Government is the Head of Finance and Valuation Sponsorship in the Sponsor Division. The VTW should notify them if it intends to meet officials within another area of the Welsh Government (except meetings and discussions with Public Bodies Unit).

Public Bodies Unit

4.15 Public Bodies Unit is charged with ensuring that all Welsh Government public bodies within its remit are subject to the relevant controls and given appropriate freedoms to manage their responsibilities. It also has specific responsibility, under the Chief Operating Officer of the Welsh Government, to ensure that:

- all newly-created arm's length bodies have been set up properly and have the proper agreements and documents in place, such as this Framework Document, by requiring clearance by PBU before submission to Ministers;

- the appointment of Chief Executives and other senior staff by or to the VTW, where these are regulated by the Commissioner for Public Appointments under the Public Appointments Order in Council, meet the requirements of the Governance Code or, where the Code does not apply, are in accordance with best practice;
- similarly, all appointments to non-executive posts meet either the requirements of the Code or, where it does not apply, best practice;
- all pay systems and proposals for annual pay settlements meet the requirements of the annual pay remit and wider Welsh Government policy, including the Real Living Wage, pay parity and other issues;

4.16 Public Bodies Unit will also provide advice and information to partnership teams on accountability and governance matters.

Accountabilities and Responsibilities of the VTW's Chief Executive
General

4.17 The Chief Executive of the VTW is accountable to the AAO. The Chief Executive of the Body is appointed and employed by the Governing Council, with the approval of the Minister. The Chief Executive is the Council's principal adviser on the discharge of its functions and is accountable to the Council. The Chief Executive's role is to provide operational leadership to the Body and ensure the Council's aims and objectives are met, the Body's functions are delivered, and targets met. The Chief Executive has analogous responsibilities to a Welsh Government Sponsored Body (WGSB) Accounting Officer. The Chief Executive is responsible for the proper stewardship and expenditure of public funds for which the Chief Executive has charge; the day-to-day operations and management of the VTW; and for ensuring compliance with the requirements of Managing Welsh Public Money. The Chief Executive may delegate, to VTW employees, the day-to-day administration of their responsibilities but remains personally responsible and accountable for them.

4.18 The Governing Council must be fully aware of and have regard to the responsibilities placed upon the Chief Executive as AO.

4.19 Further detail on the specific responsibilities of the AO of the body, including their accountability to the Senedd, the Welsh Government and the body's Governing Council, are set out in the Memorandum "Accountabilities and Responsibilities of the Chief Executive as Accounting Officer" which the AAO will have sent to the AO. A model Memorandum is attached at Annex C for reference.

Accountabilities to Senedd Cymru

4.20 The body's Accounting Officer is accountable to the Senedd for the following:
- signing the annual report and ensuring that proper records are kept relating to the annual report;
- ensuring that the annual report is prepared and presented in accordance with any directions issued from the Welsh Ministers;
- signing a statement of Accounting Officer's responsibilities for inclusion in the annual report;

- signing the Governance Statement for inclusion in the Annual Report;
- giving evidence, including attending hearings, on matters relating to the body which arise before the Senedd's Public Accounts and Public Administration Committee, other committees of the Senedd, the House of Commons Committee on Public Accounts or other Parliamentary Committees, to account for the body's stewardship of public resources; and
- acting upon any recommendations of those committees which have been accepted by the Welsh Government.

Accountability to the Welsh Government

4.21 The AO of the body is accountable to the Welsh Government, through its partnership team, for the following:

- establishing, in agreement with the partnership team, the body's corporate and operational plans, taking into account the contribution of the body towards the Well-being of Future Generations goals;
- informing the partnership team of progress in helping to achieve the Welsh Government's policy objectives and demonstrating how resources are being used to achieve those objectives;
- ensuring that timely forecasts and monitoring information on performance and finance are provided to the partnership team; that the team is notified promptly if overspends or under spends are likely and that corrective action is taken;
- notifying the Welsh Government (or taking the appropriate pre-notification action) where decisions are to be made that meet the criteria in Annex B;
- ensuring that significant problems are notified to the partnership team as quickly as possible;
- employing the Well-being "ways of working"; and
- providing the Welsh Government with such information about its performance and expenditure as the Welsh Government may reasonably require.

Responsibilities in respect of the Governing Council of the VTW

4.22 The Chief Executive is responsible for:

- advising the Governing Council on the discharge of its responsibilities as set out in this document, relevant legislation, the Minister's Remit Letter or other communication to the body, and any other guidance which may issue from time to time;
- advising the Governing Council on the body's performance against its aims and objectives;
- ensuring that financial considerations are taken fully into account by the Governing Council at all stages in reaching and executing its decisions and that suitable financial appraisal techniques are followed;
- ensuring a system of good corporate governance and assurance throughout the body in line with the principles of the Corporate Governance Code for Central Government Departments;
- ensuring that a system of risk management is maintained to inform decisions on financial and operational planning and to assist in achieving objectives and targets;

- ensuring that robust internal management and financial controls are introduced, maintained and reviewed regularly - including measures to protect against fraud and theft (such measures to incorporate a comprehensive system of internal delegated authorities);
- establishing procedures for handling complaints about the body, including appropriate procedures for whistleblowing complaints;
- developing and maintaining appropriate personnel management policies, all of which shall be readily available to all staff; and
- taking action as appropriate in accordance with the terms of the Accounting Officer Memorandum if the Governing Council or its Chair is contemplating a course of action involving a transaction which the Chief Executive considers would infringe the requirements of propriety or regularity, or does not represent prudent or economical administration or efficiency or effectiveness, is of questionable feasibility or is unethical.

4.23 Equality and fair work must be at the core of Welsh Government public service delivery and, as such, Welsh Government expects the bodies it funds to operate ethical standards of employment. The Chief Executive must ensure that pay arrangements in the body are equal for all, appropriate, transparent, provide value for money and reward staff fairly for the work they perform.

4.24 The Chief Executive is responsible for decisions around staffing within the body. This includes policies covering staff terms and conditions; offering a pension scheme; and ensuring robust, appropriate and fair job evaluation and recruitment practices are followed. However, Welsh Government should be notified of specific proposals for workforce changes, including redundancy arrangements, as set out in Annex D.

4.25 The Chief Executive is also responsible for ensuring remuneration aligns to Welsh Government public sector pay principles. All pay changes should be managed in line with the approval requirements and delegation limits outlined in Annex C.

The Chief Executive's role as Principal Officer for Ombudsman Cases

4.26 The Chief Executive is also the Principal Officer for handling cases involving the Public Service Ombudsman for Wales.

The VTW Governing Council

4.27 Within the framework set by the Welsh Government, the VTW Governing Council (the council) is responsible for the overall direction and management of the VTW. The president of the VTW is elected by the members of the VTW. The 2010 Regulations prescribe the constitution of the Governing Council. Regulation 7 enables the appointment of up to three members of the council by the Welsh Ministers.

Collective Responsibilities

4.28 The role of the Governing Council is to:

- provide effective leadership, defining and developing strategic direction and setting challenging objectives;
- promote high standards of public finance, upholding the principles of regularity, propriety and value for money;
- ensure that the VTW's activities are conducted efficiently and effectively and in a manner consistent with the "five ways of working" (as in the Well-being of Future Generation (Wales) Act 2015); and
- monitor performance to ensure that the body fully meets its aims, objectives and performance targets; and
- promote the Nolan principles of public life: selflessness, integrity, objectivity, accountability, openness, honest and leadership

4.29 The Governing Council is responsible for:

- establishing and taking forward the strategic aims and objectives of the body consistent with its overall purpose, the Well-being goals and within the policy and resources framework determined by the Minister;
- ensuring strategies are developed for meeting the VTW's objectives in conjunction with the Welsh Ministers, and other relevant stakeholders, for example employees, customers and funding providers;
- ensuring that the Minister and partnership team are kept informed fully of any changes that are likely to impact on the strategic direction of the body or on the attainability of its targets, and of steps needed to deal with such changes;
- ensuring compliance with any statutory or administrative requirements in respect of the use of public funds;
- ensuring that it operates within the limits of its statutory authority and any delegated authority agreed with the Welsh Government and in accordance with any other conditions relating to the use of public funds;
- ensuring that, in reaching decisions, it takes into account guidance issued by the Welsh Government;
- ensuring that it receives and reviews regularly financial information concerning the management of the body;
- ensuring the Minister is informed in a timely manner about any concerns about the body's activities, including activities which might affect the future level of resources required, and any policy or practice changes which may have wide financial implications;
- taking appropriate remedial action to address any such concerns or changes with wide financial implications and providing positive assurance to the Minister through the partnership team that appropriate remedial action has been taken to address any such concerns;
- demonstrating high standards of corporate governance at all times, to address key financial and other risks; and
- appointing [with the prior approval of the Minister] a Chief Executive in accordance with the delegations matrix set out at Annex B;
- ensuring that the body considers equality of opportunity when approving policies and making decisions; and
- ensuring that effective arrangements are in place to provide assurance on risk management, including information security, governance, internal audit, external audit and internal control in accordance with applicable

statutory and regulatory requirements and, where relevant, Codes of Practice or other guidance relevant to the sector.

4.30 The Governing Council is also responsible for:
- Confirming that the Chief Executive serves as the Senior Information Risk Owner (SIRO), with overall responsibility for ensuring that information assets and risks are managed as an integral part of business operations rather than solely as technical concerns. The SIRO ensures that any information risks impacting business objectives are brought to the attention of the Governing Council and appropriately addressed.

4.31 To do this, the Governing Council must ensure that effective arrangements are in place to provide assurance on risk management, governance and internal control. The Governing Council must assure itself of the effectiveness of the internal control and risk management systems.

4.32 The personal responsibility of the Chief Executive as Accounting Officer to ensure regularity, propriety and value for money in no way detracts from that of members of the Governing Council, who each have a duty to act in a way that promotes high standards of public finance and for ensuring that the body's activities are conducted in an efficient and effective manner. The Governing Council must not give the Chief Executive instructions which conflict with their duties as the body's Accounting Officer.

4.33 The Governing Council may, to the extent permitted by the 2010 Regulations, delegate to staff responsibility for the administration of day-to-day management issues but it remains ultimately responsible and accountable for all those matters. The body must maintain a list of matters which are reserved for decision by its Governing Council as well as a scheme of delegation approved by the Council

The VTW Presidents Personal Responsibilities

4.34 The President is expected to consult frequently with the VTW Chief Executive, to attend Council meetings and other relevant VTW activities (including training days), and to represent the VTW as appropriate with outside bodies. This would normally equate to at least 12 working days per annum. The President shall chair, lead and direct the Council, and shall be its primary contact with the Senedd, raising issues that the President personally considers appropriate, or as directed by the Council.

4.35 The Chair of the body is accountable to the Minister and to the Governing Council and may also be held to account by the Senedd. Communications between the Governing Council and the Minister shall, in the normal course of business, be conducted through the Chair. The Chair shall ensure that other Governing Council members are kept informed of all such communications.

4.36 The Chair is responsible for ensuring that the Governing Council's policies and actions support the Minister's wider strategic policies and that the body's affairs are conducted with probity. Where appropriate the Chair must make arrangements to communicate and disseminate these policies and actions throughout the body.

4.37 The Chair has a particular leadership responsibility regarding:

- formulating the VTW's strategies;
- ensuring that the Governing Council, in reaching decisions, takes proper account of statutory and financial management requirements and all relevant guidance including guidance provided by the Welsh Ministers;
- promoting the economic, efficient and effective use of staff and other resources;
- ensuring high standards of regularity and propriety; and
- representing the views of the Governing Council to the public.

4.38 The Chair must also:

- ensure that all Governing Council members are briefed fully on the terms of their appointment and on their duties, rights and responsibilities;
- ensure that they, together with other Governing Council members, receive appropriate training, including on the financial management and reporting requirements of public sector bodies and on the differences that might exist between private and public sector practice;
- endeavour that the Governing Council that has an appropriate balance of skills and backgrounds that best reflect the diversity of Wales to direct the body's business;
- where appointments to vacancies on the Governing Council are to be made by the Minister, advise the Minister on the needs of the body and how it might best reflect the diversity of Wales;
- ensure that an appropriate Code of Conduct for Governing Council members, including rules and guidance on Governing Council members' interests and conflicts of interest, is in place and consistent with the Welsh Government model Code.

Individual Governing Council Members' Responsibilities

4.39 In undertaking their duties and responsibilities Governing Council members shall:

- comply at all times with the body's Code of Conduct for Governing Council Members, and with all applicable rules relating to the use of public funds and conflicts of interest;
- not misuse information gained in the course of their public service for personal gain or political profit, nor seek to use the opportunity of public service to promote their private interests or those of persons or organisations with whom they have a relationship;
- comply with the body's rules on the acceptance of gifts and hospitality, and of business appointments;
- declare all potential and actual conflicts of interest to the Chair and update this information at least annually or when circumstances change; and
- act always in good faith and in the best interests of the body

Welsh Government Attendance at Governing Council Meetings

4.40 Although they should not routinely attend, Welsh Ministers reserve the right for their officials to attend the body’s Governing Council meetings in an advisory and/or observer capacity. The Governing Council may also invite them to attend to provide particular advice or information.

4.41 For the avoidance of doubt, Welsh Government officials will play no part in the decision-making process of any Governing Council.

5. Accounting and Reporting Requirements

Financial and management accounting systems

5.1 The VTW must operate financial and management accounting systems which enable full review of performance, costs, cash flow and workforce against agreed budgets and targets. All decisions and transactions must be documented fully to provide an effective trail for audit purposes.

Annual Report

5.2 As soon as possible after the end of each financial year, and no later than 30 September, the VTW shall publish a report of its activities to permit the Welsh Government, the Senedd, other clients and the public to judge its success in meeting its targets.

5.3 The VTW’s Annual Report should be submitted to the Welsh Ministers following its formal publication.

5.4 The Annual Report must outline the VTW's main activities and performance during the previous financial year and include a summary of the VTW's annual expenditure.

6. Audit Arrangements

Internal Audit

6.1 The VTW will be subject to periodic internal audit by the Welsh Government’s Internal Audit Services (IAS) as required by it.

6.2 The IAS by virtue of the Schedule 8 to the 2006 Act, shall have full access to the VTW’s books and records for the purpose of carrying out examinations into the economy, efficiency, and effectiveness with which the VTW has used its resources in discharging its functions and to examine matters of regularity and propriety of expenditures and receipts.

6.3 The Welsh Government reserves the right of access to carry out such IAS reviews as and when it considers it may be deemed necessary.

Welsh Government Right of Access

6.4 The body must, without charge, permit any officer or officers of the Welsh Government at any reasonable time and on reasonable notice (in exceptional circumstances, such as the prevention or detection of fraud, it may not be practicable to provide the body with reasonable notice) being given to the body to visit its premises and/or to inspect any of its activities and/or to examine and take copies of its books of account and any such other documents or records howsoever stored as in such officer's reasonable view may relate in any way to its use of the funding provided. This undertaking is without prejudice and subject to any other statutory rights and powers exercisable by the Welsh Government, the Auditor General for Wales, [or the European Commission] or any officer, servant or agent of any of the above, as appropriate.

7. Management Arrangements

General

7.1 The VTW shall at all times follow the principles, rules, guidance and advice in "Managing Welsh Public Money" and this Framework Document, referring any difficulties or potential bids for exceptions to the requirements of this Framework Document to the partnership team in the first instance. If a departure is required from this Framework Document, this must be agreed in writing by the Welsh Government.

7.2 From time to time, the Welsh Government will request certain information and data from the body. Advice and guidance which public bodies need to take account of may also be issued from the Welsh Government Permanent Secretary and Public Bodies Unit, as well as HM Treasury.

7.3 The VTW must ensure always that its relationship with the Welsh Government is recognised appropriately through the use of the Welsh Government's brand mark.

7.4 In pursuit of its aims the body shall work closely with other organisations in Wales including the private sector, local authorities, other public sector bodies and the voluntary sector reflecting the commitments in the Welsh Ministers' partnership agreements with the voluntary, business and local government sectors.

Staffing

Recruitment, retention and management of staff

7.5 Within the arrangements approved by the Minister the VTW's Chief Executive is responsible for the recruitment, retention and motivation of staff subject to the following general requirements:

- in the recruitment, management and progression of staff the body will follow the principles of regularity and propriety in expending resources as set out in Managing Welsh Public Money, in particular, Chapter 4 which deals with internal management and government structures;
  the body may determine its own structure with the exception of:

- the creation or re-grading of any senior management post which reports directly to the Chief Executive;
- any proposal to create a new post at, or to re-grade a post to, a level which is not already represented in the staff structure; or
- any proposal to re-grade all posts at a particular grade.
- the body may vary the total number of staff employed to reflect changes in the scale of its operations or functions. The associated pay and related costs must be adjusted accordingly and reflected within the Management Running Cost total unless otherwise notified to the Welsh Government through its partnership team;
- subject to its delegated levels of authority, the body must ensure that the creation of any additional posts does not incur forward commitments which shall exceed its ability to fund them;
- staff management and development policies will be in place which reflect arrangements for staff appraisal and performance management including training and development to encourage staff to obtain relevant professional, managerial and any other skills and behaviours necessary to carry out their roles;
- the body will have in place a Code of Conduct for its staff, consistent with the Model Code of Conduct issued by the Welsh Government;
- the body will have in place appropriate grievance and disciplinary procedures and appropriate arrangements to handle any staff concerns there may be regarding impropriety;
- it will work with its recognised trade unions or (where there is no recognised trade union) other representatives of its staff and will follow the principles of Social Partnership as set out by the Welsh Government;
- meaningful consultation with its recognised trade unions or (where there is no recognised trade union) other representatives of its staff will be undertaken on matters which affect them.

Terms and Conditions of Service

7.6 The staff of the VTW, whether on permanent or period appointment terms, will be subject to levels of remuneration and terms and conditions of service (including rates of reimbursement for expenses) as set out in the National Agreement on Pay and Conditions of Service for Local Government Staff (the Green Book) and the relevant VTW policies. The VTW, as the employer, appoints staff and determines their terms and conditions of service.

7.7 The current terms and conditions for VTW staff are set out in the relevant VTW policies, in individual contracts of employment, and in the National Agreement on Pay and Conditions of Service for Local Government Staff. VTW staff must also comply with the Code of Conduct for VTW staff and must be issued with a copy of it.

7.8 VTW staff are members of the Local Government Pension Scheme (LGPS) and pay employee contributions as set by the LGPS into one of the local authority schemes. The Welsh Government pays employer contributions on behalf of VTW staff into the scheme. Staff have the option to pay Additional Voluntary Contributions into their scheme if they so wish.

7.9 Pensions received by VTW staff will be in accordance with the LGPS.

7.10 Any proposal to make redundancy and / or early retirement payments to VTW staff, or move from existing pension arrangements requires the agreement and written approval of the Welsh Government.

Staff costs

7.11 The VTW operates under a single running cost regime. Subject to its delegated levels of authority, the VTW must ensure that the creation of any additional posts does not incur forward commitments which will exceed its ability to pay for them.

7.12 The VTW will keep its pay and grading systems under review and will consult with the Welsh Government on alternative arrangements which the VTW believes more closely reflect operational needs.

Staff Management and Development Policy

7.13 The Chief Executive is responsible for the personnel management of staff. The VTW is responsible for developing clearly defined policies in respect of its staff. In particular it should ensure that:

- the level and structure of staffing, including grading and numbers of staff, is commensurate with its functions and the requirements of efficiency, effectiveness and economy;
- recruitment of staff is fair and based on open competition;
- a system is available at all levels which appraises satisfactorily the performance of staff and provides them with an outlook of future work-related objectives and development needs;
- a staff development programme is available through a training and development strategy designed to enable all staff to acquire the appropriate professional, management and other expertise necessary to achieve the VTW's aims and objectives;
- appropriate arrangements are in place to deal properly with any staff concerns about improper conduct; and
- full regard is given to an equal opportunities policy.

Consultation with Staff and Trade Unions

7.14 The Chief Executive is responsible for ensuring proper consultation with staff on matters affecting them. As part of that process, VTW should consider the need for a liaison group including representatives of the appropriate unions.

8. Planning Framework

Funding & Remit Letters

8.1 Following approval of the Welsh Government's Final Budget, the VTW will receive a formal statement of the funding allocated to it for the coming financial year, together with a statement of any change in policies that may affect the VTW.

8.2 The Welsh Government's budget planning arrangements are governed by the requirements of the Government of Wales Act 2006 and the Standing Orders of the Senedd.

8.3 The Body must co-operate with the Sponsor Team by providing all necessary assistance and information to the Welsh Government to take forward its budget planning decisions.

8.4 The sum notified will represent a cash limit for the year to cover all the VTW's running costs including training costs and the cost of the council.

8.5 Inclusion of any planned expenditure in the VTW's budget does not remove the need for it to seek written approval in advance from the Welsh Government where this expenditure is outside delegated limits, or is for new schemes not agreed previously, or which could be considered to be novel or contentious.

8.6 The VTW shall provide such detail as is required by the Sponsor Division to inform the Welsh Government's budget planning decisions. That shall include information on performance and the evidence base for effective interventions (including results of research and evaluation) as well as any financial pressures in implementing the strategic agenda.

Operational Plans

8.7 Unless agreed otherwise the VTW shall, by the end of February before the financial year to which it relates, submit its draft Operational Plan. The Plan shall be discussed with the Sponsor Division for final approval by 1 April.

8.8 The operational plan must reflect the principles of the Well-being of Future Generations (Wales) Act 2015, and the Body must set out how it will use the five ways of working set out in the Act and how it will contribute to achieving the seven wellbeing goals.

Publication of Plans

8.9 The VTW is to ensure the operational plan is made available to the public

Budget Planning

8.10 The Welsh Government's budget planning arrangements are governed by the requirements of the Government of Wales Act 2006 and the Standing Orders of the Senedd.

8.11 The VTW must co-operate with the partnership team by providing all necessary assistance and information to the Welsh Government to take forward its budget planning decisions.

8.12 The Minister will confirm the amount of resource funding to be provided to the body for the next financial year. As part of the net resource budget allocation, the Minister will also confirm the level of income which may be retained by the body to fund activity in the financial year. This will normally be no later than one month after the final budget has been agreed by the Senedd. Any funding for the year in question must be authorised by the Senedd in the Annual Budget Motion.

8.13 Where possible, the Minister will also provide indicative resource revenue and capital budgets for subsequent years to inform budget planning. However, details of budgets for indicative years can decrease or increase according to Government priorities, changes to Ministerial portfolios, budget fluctuations and/or concerns about the efficiency and/or effectiveness of the body. The VTW may be required to model different options for activity dependent on the funding available.

8.14 When setting resource revenue requirements, consideration will be given to the levels of reserves (if any) held by the body and income expected from other sources.

Financial Monitoring & Exception Reporting

8.15 The Sponsor Division monitors spend on a resource accounting basis and supplies information to the AAO as appropriate. The VTW must ensure that adequate records of expenditure and receipts are kept in VTW's Newport office.

8.16 The VTW shall submit to the Sponsor Division within one month of the end of the financial year, a financial statement showing for each budget heading the payments made and the receipts obtained.

8.17 The VTW must notify the Sponsor Division immediately in writing if it becomes apparent at any time that the full-year expenditure is likely to exceed its approved provision. Similarly, the VTW must notify the Sponsor Division immediately it becomes apparent that it is likely to underspend by more than the equivalent of 2 per cent of its total allocated budget.

8.18 The Body is permitted to carry-over from one financial year to the next any drawn but unspent cash balances of up to 2 per cent of its annual grant-in-aid budget. Any proposal to carry-over sums in excess of this amount must be agreed in writing in advance with the Welsh Government Finance Director, via the Partnership Team, on a case-by-case basis. Any sum carried over in excess of the agreed amount is to be taken into account in the subsequent year's grant-in-aid.

8.19 In the instance that either of the following are relevant, VTW should provide details to the Sponsor Division:

- an annual report of losses written-off and special payments made or sanctioned during the previous twelve months;
- an annual report outlining all cases of fraud and theft to which it has been exposed.

9. Performance Management

Reporting Requirements

9.1 Each year the VTW must agree with the Welsh Government the level of service to be achieved in key areas and the performance and output information that shall be collected to monitor progress.

9.2 The body shall operate management, information and accounting systems that enable it to review in a timely and effective manner its financial and non-financial performance against the targets set out in the corporate and operational plans, incorporating Well-being goals and ways of working, as appropriate. The body shall inform the Welsh Government of any changes that make the achievement of its objectives more or less difficult.

9.3 In accordance with the reporting requirements set out in the oversight arrangements to be agreed between the VTW and the sponsorship team, key assurance documents, KPIs, details of actual and forecast expenditure, and other agreed monitoring information must be shared with the partnership team at agreed intervals to demonstrate milestones and targets are being achieved, and KPIs are within acceptable levels.

9.4 The Chief Executive and President of the VTW Governing Council will also meet the Minister if required to discuss progress.

9.5 It is the duty of the Sponsorship team to undertake periodic assessments of the risk assurance available to them and may amend the level of oversight accordingly.

Subsidiary Companies and Joint Ventures

9.6 The body shall not establish subsidiary companies or joint ventures which involve setting up special purpose vehicles – such as companies, partnerships or any other structure with legal identity and liability – without securing the prior written approval of the partnership team.

9.7 Any subsidiary company or joint venture controlled or owned by the body shall be consolidated with it as required by accounting standards and, unless agreed otherwise by the partnership team, shall be subject to the controls and requirements set out in this document, and to any such other further provisions set out in pertinent guidance and instructions.

10. Revenue Budgets

Expenditure

10.1 Subject to any restrictions imposed by the 2010 Regulations or other relevant legislation, directions of the Welsh Ministers, or by this document, the body may, as soon as its budget has been approved by the Minister, incur expenditure on the programme approved in its annual budget without further reference to the partnership team, subject to the following conditions:

- the body shall comply with the delegations set out in Annex B and the limits in Annex C. These delegations must not be modified or breached without the written agreement in advance of the partnership team;
- the body must obtain written approval in advance of proceeding with:
    - any proposal which could be considered to be novel, contentious or repercussive;
    - any change of policy or practice which has wide financial implications;
    - anything which might affect the future level of resources required; or
    - any significant change in the operation or funding of any initiative or particular scheme approved by the partnership team;
- the body shall follow the policy framework set out in “Managing Welsh Public Money” in relation to the procurement of goods and services;
- the body shall resist requests for payment in advance except in exceptional cases where it is considered that some payment may be necessary. In such cases, the principles set out in “Managing Welsh Public Money” must be observed;
- the body shall consult the partnership team before entering into any property lease agreement. The partnership team must also approve in advance any proposals to relocate or move to new accommodation;
- the body must be open and transparent in its approach to gifts and have clear policies on disclosing information about, and the procedures adopted for, making any gifts.

10.2 Expenditure against revenue resource budgets must be recorded and monitored by the body in accordance with HM Treasury’s Consolidated Budgeting Guidance (or its successor) These are the net expenditure limits up to which the body can incur expenditure in each financial year – including any use of reserves for which budgetary cover has been given – and must be adhered to. Net expenditure above these limits may not be committed until or unless a revised budget cover has been agreed in writing by the partnership team.

10.3 The body may not breach the component parts of the revenue resource budgets. Approval must be sought in advance and in writing if the body wishes to spend more in one category and less in another.

10.4 Revenue resource budgets cover all income and expenditure by the body, including ring-fenced grants provided by Welsh Government and income received from other sources.

10.5 After the body is designated in an Order under section 126A of the Government of Wales Act 2006, the net resource budgets, and grant-in-aid (cash) set for the year in question will be voted as part of the Senedd's Budget Motion. Before the body is designated, only the grant-in-aid (cash) will be voted as part of the Senedd Budget Motion and a reconciliation will be required to the body's resource budget.

Borrowing, Lending, Guarantees and Investments

10.6 The body shall not, without the Welsh Government's prior written consent, borrow (including temporary borrowing facilities in the form of a pre-arranged overdraft facility to bridge any gaps between long-term borrowing arrangements); lend; charge any asset or security; give any guarantee or indemnities; letters of comfort; or incur knowingly any other contingent liability (as described in "Managing Welsh Public Money") whether or not in a legally binding form. All financial guarantees and indemnities given by the body under the 2010 Regulations must be covered adequately against un-drawn Senedd Public Expenditure Resources.

10.7 Nor shall the body make any investments without securing the prior written approval of the partnership team except in respect of short-term deposits of cash surpluses.

Grants, Loans and Contracts given to other Entities

10.8 All grants must comply with the terms of "Managing Welsh Public Money" and be made subject to appropriate terms and conditions which provide adequate protection for the public purse.

10.9 Terms and conditions must, for example, allow for phased payments, reinforce rights of access for Welsh Government officials and the AGW, ensure the Welsh Government's financial interests are adequately protected, and allow for clawback in certain circumstances, such as if grant monies are used other than for approved purposes.

10.10 The body must take steps to appraise the financial standing of the recipient entity, for example, by reviewing financial statements and compliance with statutory reporting bodies and carrying out checks with credit reference agencies.

10.11 The Welsh Government must be notified of any loan schemes the body wishes to enter into. Where approval is given, borrowing must be managed under similar arrangements to those for grants.

UK Subsidy Control

10.12 If the activity being supported is commercial or economic in nature, all support provided will need to comply with the UK subsidy control regime as well as all relevant international treaty obligations. The body must apply the four-limbed test prior to award, ensure that support adheres to the seven principles for a compatible subsidy and further ensure that subsidies are appropriately managed, remembering that a subsidy is an advantage in any form whatsoever, conferred on a selective basis to an undertaking engaged in economic activity, giving it an advantage it would otherwise not have had. The body is responsible for ensuring appropriate levels of transparency in reporting on the types of aid that have been provided. Please refer to the UK Government's guidance on the awarding of subsidies for further information:

https://www.gov.uk/government/publications/uk-subsidy-control-statutory-guidance

10.13 The Welsh Government operates a pre-notification system for any decisions made by the body which could impact on Welsh Government's Consolidated Accounts. Detail of these decisions is set out in Annex B.

11. Funding and Cash Management

Funding

11.1 The funding is the amount of cash payable by the Welsh Government to the body in each year to pay for its operations and is independent of the resource budget figures, although derived from them. It does not include depreciation, any other accounting adjustments or any budgetary cover allocated by the Welsh Government for the body's use of its own cash reserves.

11.2 The sponsorship team will pay staff salaries and related costs (including pension costs). In other cases the Chief Executive has delegated authority to incur expenditure under banking arrangements approved by the Sponsor Division.

11.3 The Chief Executive must act in accordance with guidance issued by the Welsh Government relating to financial matters. The Chief Executive is responsible for holding an account at a local bank from which they meet the costs of members and staff travel and subsistence claims; the cost of training courses and seminars; office running costs including stationery, postage, utilities, (electricity, gas, water, telephone); office maintenance; and office equipment and supplies; office rent and rates; accommodation (including maintenance and works); and major costs associated with ICT developments, computer equipment, and telecommunications contracts up to the delegated limits.

11.4 The Welsh Government shall pay the VTW the annual funding allocation for the expenditure covered by paragraph 10.3 above in four quarterly instalments.

11.5 The VTW will keep detailed records of all local expenditure and will submit such detail as is required by the Sponsor Division on request.

11.6 The body will comply with the general principle that there is no payment in advance of need. Cash balances accumulated during the course of the year from grant-in-aid or other funds shall be kept to a minimum level consistent with the efficient operation of the body. High levels of retained cash can have an impact on the resource budget when the associated expenditure is incurred, and, if not held with the government banking service, can also impact on public sector borrowing costs. In addition, there is no need for public bodies to hold large reserves of public funding as this is seen as an inefficient use of public resources and opens both the Welsh Government and the body to both public and audit criticism.

11.7 Funding not drawn down by the end of the financial year shall lapse. Subject to Senedd approval of the relevant Budget Motion provision, where funding is delayed to avoid excess cash balances at the year end, the Welsh Government will make available in the next financial year any such funding that is required to meet any liabilities at the year end, such as creditors.

11.8 As a minimum the body shall continue to provide the Welsh Government with regular information, at least quarterly or more often if required by the partnership team, via its funding claims which will enable the Welsh Government to satisfactorily monitor:

- the body's cash management;
- its draw down of funding;
- forecast resource outturn by resource headings; and
- other data required for HM Treasury's reporting systems.

11.9 Fees and charges for services provided by the VTW must be determined in accordance with the guidance in Managing Welsh Public Money and must be set to recover the full cost unless the Welsh Government (and, where necessary, HM Treasury) agrees otherwise.

11.10 The VTW may retain any gifts, bequests or similar donations that are made for an unspecified purpose and they shall be treated as receipts. The VTW must keep a written record of gifts, bequests, and donations, given and received, and of their estimated value and whether they are disposed of or retained.

11.11 The VTW must have a system that enables its staff to report gifts and hospitality. Each member of staff has a responsibility to volunteer this information and ensure that they enter not only gifts and hospitality received but also offered. The maintenance of such records will protect the individual member of staff from unjustified criticism and will enable the VTW to monitor the incidence and patterns of offers and receipt of gifts and hospitality.

Banking Arrangements

11.12 The VTW must ensure that its banking arrangements are suitably structured and represent best value-for-money, and that efficient and cost-effective methods are used for the transmission of money. The VTW's banking arrangements shall be kept separate and distinct from those of any other person, body or organisation.

11.13 The VTW operates a local bank account from which to make payments locally relating to certain day to day costs. The Chief Executive is responsible for the proper custody and maintenance of these accounts, the making of payments, the receipt of monies and the custody of cash balances.

11.14 The Chief Executive is also responsible for providing such information about banking arrangements as is required to enable the AAO to fulfil their responsibilities.

Cash Balances - In-Year

11.15 Cash balances accumulated during the course of the financial year must be kept at the minimum level consistent with the efficient operation of the body.

11.16 The VTW must seek to avoid holding a working balance in excess of the equivalent of 4 per cent of its annual grant-in-aid award when it receives each instalment of grant-in-aid. Any funds exceeding that amount held by the body as a working balance at the end of each funding period need to be agreed by the Welsh Government Finance Director, via the sponsorship team, and will be taken into account in determining the amount of cash to be paid in the following period.

Cash Balances - End of Year

11.17 The VTW is permitted to carry-over from one financial year to the next any drawn but unspent cash balances of up to 2 per cent of its annual grant-in-aid award Any proposal to carry-over sums in excess of this amount must be agreed in writing in advance with the Welsh Government Finance Director, via the partnership team, on a case by case basis. Any sum carried-over in excess of the agreed amount is to be taken into account in the subsequent year's grant-in-aid,

Interest Earned on Cash and Bank Balances

11.18 All interest, net of any bank charges, earned by the body on its cash and bank balances is to be declared each claim period on the body's drawdown request form and surrendered to HM Treasury via the Welsh Consolidated Fund at the financial year end.

12. Economy, Efficiency and Effectiveness

Evidence Base

12.1 In order to ensure value for money, the VTW must have in place appropriate systems, and the capacity, to ensure that its policies and programmes are evidence based in relation to their development, implementation and evaluation.

12.2 The VTW must also ensure that its approach to carrying out appraisals and evaluations shall be fully consistent with the principles set out in guidance.

Tailored Review

12.3 The sponsorship team and Public Bodies Unit will consider annually the need for a Tailored Review of the body, which will be based on the risk framework and proportionate to the size of the organisation. Reviews will take place at a maximum interval of five (5) years and the body will be provided with advance notice of a review taking place. The purpose of the review is to provide assurance to the Minister that the VTW remains fit for purpose. The review will consider the VTW's strengths and weaknesses, and its capacity for delivering more effectively and efficiently, including identifying the potential for efficiency savings, and where appropriate its ability to contribute to economic growth. It will also consider the control and governance arrangements in place to ensure the VTW and the Welsh Government are complying with recognised principles of good governance.

The terms of this Framework Document for VTW were approved by the Minister on [state date].

Signed
Deputy Director, Non-Domestic Rates Policy and Reform Division

Dated………15 April 2026………………………………………….

Signed…………………………………………………

Chief Executive, Valuation Tribunal for Wales

Dated………10 August 2026………………………………………….

13. Annex A - Main Aims and Functions of the Sponsor Division

13.1 The main aims of the Sponsor Division are to:

- foster a relationship with the VTW based on mutual trust and respect and open and honest communication;
- ensure that the strategic aims and objectives of the VTW reflect and promote the wider strategic objectives of the Welsh Government.
- provide the VTW with the support and guidance it requires or may request to achieve its objectives; and
- encourage and promote high standards of corporate governance and financial accountability within the VTW to ensure its efficient and effective operation.
- The functions of VTW sponsorship that underpin those principal aims are set out in this Framework Document. In addition, the Sponsor Division's functions shall include:
- communicating the Welsh Government's policies to the VTW and advising on the interpretation of policies;
- submitting advice to the Welsh Ministers;
- providing information as appropriate to all relevant Senedd Committees on the VTW's activities;
- receiving and acting on the information provided by VTW under this Framework Document;
- checking the VTW's monthly expenditure summary and authorising the payment of quarterly funding instalments to VTW;
- advising the Welsh Ministers on the setting of appropriate performance targets and indicators;
- monitoring and reviewing performance against the set targets and reporting to the Welsh Ministers as appropriate;
- monitoring the VTW's financial position through regular meetings with and returns from the VTW, reporting to the Welsh Ministers as appropriate;
- ensuring that any requests to the VTW for information are, unless circumstances warrant otherwise, submitted in sufficient time to enable preparation of a fully considered reply;
- issuing guidance to the VTW, where appropriate;
- bringing to the attention of the Governing Council and Chief Executive any concerns expressed about the activities of the VTW; and requiring explanations and assurances that any appropriate remedial action has been or shall be taken;
- carrying out, from time to time, an assessment of the VTW's activities; and
- reviewing the terms of this Framework Document when necessary.

14. Annex B - Delegations

Public Bodies Calling-in Arrangements –
Approval, Pre-notification and Notification Arrangements.

1) PBU has agreed with the First Minister transitional arrangements to provide assurance to them and the Permanent Secretary that the removal of the calling-in procedures with Arm's Length Bodies does not pose any risk to the Welsh Government, or to the effective delivery of the Government's Programme. These are arrangements to provide the Welsh Government with baseline data by which it can assess the volume of issues where responsibility is being transferred and to be sighted on the approach each body is taking to the new arrangements.

2) PBU has agreed with the First Minister that it will put in place Approval, Pre-notification and Notification arrangements for decisions previously the subject of calling-in arrangements. The intention of the arrangements is to keep the Welsh Government informed of how the new process is working in practice, rather than the continuation of a mechanism for approval by the Welsh Government.

3) All requests for approval, or issuing pre-notifications or notifications, must be directed to the partnership team in the first instance.

4) Accounting Officers in Public Bodies will be accountable for the decisions requiring notification. The Welsh Government may give advice on issues requiring pre-notification, as set out in Table B, but it is ultimately for the Chief Executive to take the decision. In the event of the body deciding to disregard Welsh Government's advice, the Partnership Team will recommend to the Minister a discussion is held with the Chair, with the Minister reserving the right to overrule a decision falling into this category where the body has chosen for no justifiable reason to disregard Welsh Government advice.

5) The exceptions will be the decisions contained in Table A where the Welsh Government will be responsible for the decision.

Table A Approvals

Decision	Approval
Appointment of Chief Executive	VTW Governing Council and Minister
For Public Bodies classified as central Government organisations for accounting purposes: Cash carry-over in year in excess of 4% of total Grant-In-Aid/ Cash Cash carry-over end of year in excess of 2% of total Grant-In-Aid/ Cash Establishing new subsidiary companies/joint ventures Any borrowing, lending, guarantees, indemnities or investment related to public money Receipt of income to fund activities in the financial year over and above that set out in funding letter.	Welsh Government Finance Director
Any decision set out in legislation as requiring consent of Welsh Ministers e.g. The Natural Resources Body for Wales (Establishment) Order 2012 requires Ministerial approval of an annual corporate plan	Minister

Table B Pre-notification Arrangements

CEOs should notify their Partnership Team of any proposed decisions falling under the following categories as and when they arise to allow Welsh Government to provide appropriate advice. Partnership Teams will aim as far as possible to respond within two weeks. Should the body decide to disregard Welsh Government's advice, the Partnership Team may escalate the matter to the Minister, who reserves the right to overrule a decision taken by a public body which, after discussion, is not justifiable.
These decisions should also form part of a 'stocktake' discussion at quarterly monitoring meetings:

Decision
Novel, contentious or repercussive proposals in line with Managing Welsh Public Money, including, but not restricted to, proposals that: Are non-standard practice Are politically sensitive and/or likely to attract negative media attention Could result in unwelcome consequences for the organisation and/or for the wider public sector
Any course of action considered by the Governing Council that would contravene the principles of regularity, propriety, prudent and economic administration, efficiency and effectiveness and which the CEO has advised against.
Policy or practice change that has wide financial implications
Staff remuneration & terms and conditions – these are outlined in individual staff contracts and as detailed in the National Agreement on Pay and Conditions for Local Government Staff (Green Book) and VTW policies within the terms of the Green Book. The VTW must seek Welsh Government approval before changing terms and conditions of service.
Anything that might affect the future level of resources required, eg. potential budget pressures or underspends.
Any single expenditure transactions in excess of £10,000.

Other Notification Arrangements
During the transition period, CEOs should notify partnership teams at their quarterly monitoring meetings of any other decisions they have made or are likely to make in the next quarter that would previously have been referred to the Welsh Government.

15. Annex C - Summary of Approval Requirements and Delegation Limits

	Subject	**Limit / Comments**
1.	Staffing	Staff numbers are subject to running costs control. Payment of all staffing costs (including employer pension contributions) will be administered by the Welsh Government. Salaries are linked to the pay spines of local authorities in England and Wales.
2.	Capital expenditure	No general delegated authority. The VTW Chief Executive must seek Welsh Government approval for any proposed capital project.
3.	ICT equipment/computers	The VTW Chief Executive has delegated authority to authorise payments on items concerning ICT. The Welsh Government must be kept informed of planned and incurred expenditure.
4.	Procurement/Tender, including maintenance, minor and major works	The Chief Executive has delegated authority to authorise expenditure.
5.	Petty Cash Accounts	£100 limit and £100 limit per transaction.
6.	End-year carry-over	Unbilled expenditure for purchases relating to the financial year which is ending may be retained. The maximum limit is 2% of the yearly budget, funds above this limit must be surrendered to the Welsh Government.
7.	Borrowing, investing and lending	No delegation with regard to borrowing and lending. Investments may be made in respect to short-term deposits only.
8.	Accommodation	The VTW must apply to the Welsh Government to change space/accommodation requirements.
9.	Losses and Special Payments	No general delegated authority. The VTW must seek prior written approval of the Welsh Government to write off any losses and / or make any special payments.

16. Annex D - Accounting Officer Memorandum

MEMORANDUM FOR THE ACCOUNTING OFFICER FOR THE VALUATION TRIBUNAL FOR WALES

THE RESPONSIBILITIES OF THE ACCOUNTING OFFICER OF A WELSH GOVERNMENT ARM'S LENGTH BODY

Introduction

1. This Memorandum sets out the responsibilities of the senior official (usually the Chief Executive or equivalent) of a Welsh Government Arm's Length Body (WG ALB) – the "body"- who is designated as the Accounting Officer for that body. Its contents are also applicable to the senior officials of ALBs for which there is no designated Accounting Officer. It does not apply to senior officials of those ALBs (such as Tribunals and Advisory Bodies) which are funded directly by the Welsh Government (as opposed to via grant or grant-in-aid) and for which the Additional Accounting Officer is therefore accountable.

2. ALBs are financed in a variety of ways, for example by grant-in-aid, grant, income from fees and charges, or private sector funds. An Accounting Officer is designated for those ALBs which are financed by a large grant or grant in aid or where the accounts of the body are to be laid before Senedd Cymru/Welsh Parliament. Where it is in the interests of public accountability, the Welsh Government will also designate an Accounting Officer for an body which receives its primary funding from other sources. It is an important principle that, regardless of the source of the funding, Accounting Officers are responsible to Parliament and the Senedd for all the resources under their control.

3. The Principal Accounting Officer (PAO) for the Welsh Ministers, designated in accordance with section 129 (6) of the Government of Wales Act 2006 (the 2006 Act), as amended, is responsible for ensuring the appointment of appropriate Accounting Officers for public bodies funded by the Welsh Government. The PAO has, in turn, delegated to their Additional Accounting Officers, designated under section 133 (2) of the 2006 Act, responsibility for designating as Accounting Officers the senior officials of arm's length bodies for which their Groups have oversight.

The General Responsibilities of the Accounting Officer

4. Your designation as Accounting Officer reflects the fact that under the Governing Council you are responsible for the overall organisation, management and staffing of the body and for its procedures in financial and other matters.

5. You must ensure that there is a high standard of financial management in the ALB as a whole; that financial systems and procedures promote the efficient and economical conduct of business and safeguard financial propriety and regularity throughout the body; and that financial considerations, including feasibility and sustainability are taken fully into account in decisions on policy proposals.

The Specific Responsibilities of the Accounting Officer

6. The essence of the Accounting Officer's role is a personal responsibility for the propriety and regularity of the public finances for which you are answerable; for the keeping of proper accounts; for prudent and economical administration; for the avoidance of waste and extravagance; and for the efficient and effective use of all the resources.

7. As Accounting Officer you must:
   a) sign the accounts assigned to you, and in doing so accept personal responsibility for their proper presentation as prescribed in legislation, the accounts direction and relevant guidance;

   b) ensure that your organisation conforms with the requirements of the Framework Document, that proper financial procedures are followed and that accounting records are maintained in a form suited to the requirements of management as well as in the form prescribed for published accounts;

   c) ensure that the resources for which you are responsible are properly and well managed (see paragraph 9 below) and safeguarded, with independent and effective checks of cash balances in the hands of any official;

   d) ensure that assets for which you are responsible such as land, buildings or other property, including stores and equipment are controlled and safeguarded with similar care, and with checks as appropriate;

   e) ensure that, in the consideration of policy proposals relating to the expenditure or income for which you have responsibility, all relevant financial considerations, including feasibility and sustainability, are taken into account, the value for money of the proposal is assessed in accordance with the principles set out in the Treasury guidance "The Green Book: Appraisal and Evaluation in Central Government"; full regard is had to any issues of propriety and regularity; and good quality programme and project management techniques are used as appropriate to track progress and, where necessary, adjust progress. Where necessary, such considerations should be brought to the attention of the Governing Council;

   f) ensure that risks (whether to the achievement of business objectives, regularity and propriety or value for money) are identified, that their significance is assessed, and that appropriate systems are in place to manage them;

   g) ensure your management of opportunities and risk achieves the right balance commensurate with the business of your organisation and the risk appetite you are prepared to bear;

h) have in place arrangements to counter fraud and ensure that procedures for dealing with suspected cases are complied with; and

i) sign the Governance Statement

8. You must ensure that a sound system of internal control is maintained in your organisation to support the achievement of its policies, aims and objectives and should regularly review the effectiveness of the system. You must be able to assure the Senedd and the public of the high standards of probity in the management and control of public funds within your organisation. This will be reported on in your annual Governance Statement.

9. You should also ensure that managers at all levels:
   a) have a clear view of their objectives, and the means to assess and, wherever possible, measure outputs or performance in relation to those objectives;
   b) are assigned well defined responsibilities for making the best use of resources (both those consumed by their own commands and any made available to organisations or individuals outside the ALB) including a critical scrutiny of output and value for money; and
   c) have the information (particularly about costs), training and access to the expert advice which they need to exercise their responsibilities effectively.

10. You must make sure that their arrangements for delegation promote good management and that they are supported by the necessary staff with an appropriate balance of skills. Arrangements for internal audit should accord with the objectives, standards and practices set out in HM Treasury's "Government Internal Audit Standards".

Partnership Working

11. Public bodies increasingly work in partnership with other organisations to achieve their strategic aims and objectives. You should ensure that the wider impact of the activities for which you are responsible are properly identified and where appropriate taken into account. Your organisation may contribute to joint activity led by another organisation (whether in the public or private sectors) in the pursuit of its objectives.

12. The contribution may be considered appropriate even though it would not directly contribute to the achievement of your organisation's wider objectives. In such circumstances you will need to show that the participation represents good value for money overall and that appropriate controls are in place to safeguard propriety and to provide proper accountability.

13. Accounting Officers should take joint responsibility for the delivery of a service through joint working. Where you and another Accounting Officer take joint responsibility the lines of responsibility need to be clearly documented to ensure absolute clarity in terms of what each of you is responsible and accountable for.

Regularity and Propriety of Expenditure

14. You have a particular responsibility for ensuring compliance with Parliamentary and Senedd requirements in the control of expenditure and any requirements imposed by the Welsh Government. A fundamental requirement is that the funds should be applied only to the extent and for the purposes authorised by the Senedd. The Senedd's attention must be drawn to losses or special payments, by appropriate notation of the relevant account.

15. You are responsible for ensuring that specific approval for expenditure has been obtained from the Welsh Government in all cases where it is required, including cases involving pay, pensions and conditions of service. This will include any expenditure not covered by any authorities delegated by the Welsh Government to the ALB. Delegated authority does not remove the obligation to submit to the Welsh Government all proposals which are novel, contentious or repercussive. You are also responsible for ensuring that adequate machinery exists for the collection of and bringing to account in due form all income and receipts of any kind for which you are responsible.

Advice to the Governing Council

16. You must take care to bring to the attention of the Governing Council any conflict between their instructions and your Accounting Officer duties. You cannot simply accept the Governing Council's aims or policies without examination. There is no set form for registering objections, though you should be specific about their nature. The acid test is whether you could justify the proposed activity if asked to defend it in public.

17. If, despite your advice, the Governing Council decides to continue with a course you have advised against, you should ask the Governing Council for a formal direction to proceed, noting the possibility of a Senedd Public Accounts and Public Administration Committee (PAPAC) investigation. Directions of this kind are rare. Examples of where this procedure is appropriate are set out below:

    Regularity - if a proposal is outside the legal powers of your organisation, Parliamentary or Senedd consents, Welsh Government delegations or incompatible with the agreed spending budgets;

    Propriety - if a proposal would breach Parliamentary or Senedd control procedures or expectations;

    Value for Money – if an alternative proposal, or doing nothing, would deliver better value: for example, a cheaper, higher quality or more effective outcome;

    Feasibility – where there is serious doubt about whether the proposal can be implemented accurately, sustainably, or to the intended timetable.

18. When a direction is made, you must:
    - Follow the Governing Council's direction without further ado;

- Copy the relevant papers to the Auditor General for Wales (AGW) and your partnership team. The AGW will normally draw the matter to the attention of the PAPAC. Provided you have followed this procedure the PAPAC can be expected to recognise that you, in your Accounting Officer role, bear no personal responsibility for the transaction. You must arrange for the existence of the direction to be published in the report and accounts, unless the matter must be kept confidential;
- If asked, for example during the course of a PAPAC hearing, explain the Governing Council's course of action. This respects the Governing Council's rights to frank advice while protecting the quality of internal debate.

Appearance before the PAPAC or the House of Commons Committee on Public Accounts.

19. Both the AGW and the Comptroller & Auditor General (C&AG may carry out examinations into the economy, efficiency and effectiveness with which your organisation has used its resources in discharging its functions. As Accounting Officer, you may expect to be called upon to appear before the appropriate Committee from time to time, normally with the Additional Accounting Officer or possibly with the Principal Accounting Officer, to give evidence on the reports arising from these examinations, and to answer the questions of the Committees on your annual report and accounts.

20. The House of Commons Committee of Public Accounts may request the PAPAC to take evidence on their behalf and report back to them on the evidence received. As Accounting Officer, you may be supported by other officials, who may join in giving the evidence. In giving evidence, you will be expected to furnish either Committee with explanations of any indications of weakness in the matters covered in paragraphs 4-10 above, to which their attention has been drawn by the AGW or the C&AG or about which they may wish to question you.

21. In practice, an Accounting Officer will normally have delegated authority widely, but cannot on that account disclaim responsibility. Nor, by convention, does the incumbent Accounting Officer decline to answer questions where the events took place before taking up appointment: the Committees may be expected not to press the incumbent's personal responsibility in such circumstances.

22. High importance is attached to accuracy of evidence, and the responsibility of witnesses to ensure this. As Accounting Officer, you should ensure that you are adequately and accurately briefed on matters which are likely to arise at the meeting. The Committees may be asked for leave to supply information not within your immediate knowledge by means of a later note. Should it be discovered subsequently that the evidence provided to the Committees has contained errors, these should be made known to the Committees at the earliest possible moment.

23. In general, the rules and conventions governing appearances of officials before Parliamentary Committees apply to these Committees, including the general convention that officials do not disclose the advice given to the Governing Council. Nevertheless, in a case where a direction was issued concerning a matter of propriety or regularity, the Accounting Officer's advice, and its overruling by the Governing Council, would be disclosed.

24. In a case where the advice of an Accounting Officer has been overruled in a matter of value of money or feasibility (rather than regularity or propriety), the AGW or C&AG will have made clear to the relevant Committee that the Accounting Officer was overruled. You should, however, avoid disclosure of the advice given or disassociation from the decision. Subject, where appropriate, to the Governing Council's agreement you should be ready to explain such a decision and may be called on to satisfy the Committee that all relevant financial considerations were brought to the Governing Council's attention before the decision was taken. It will then be for the Committee to pursue the matter further with the Governing Council if it so wishes.

Absence of an Accounting Officer

25. As Accounting Officer, you should ensure that you are generally available for consultation and that in any temporary period of unavailability due to illness or other cause, or during the normal periods of annual leave, there will be a senior official in the organisation who can act on your behalf if required.

26. If the post of Chief Executive (or equivalent) is vacant or it becomes clear that you as the Accounting Officer are so incapacitated that you will not be able to discharge these responsibilities, the Additional Accounting Officer should be notified so that an acting Accounting Officer can be formally designated, pending the Accounting Officer's return or a new Accounting Officer being appointed.

27. The PAPAC or the House of Commons Committee on Public Accounts may be expected to postpone a hearing if the relevant Accounting Officer is temporarily indisposed. Where you as Accounting Officer are unable by reason of incapacity or absence to sign the accounts in time to submit them to the AGW, unsigned copies may be submitted pending your return. If you are unable to sign the accounts in time for printing, the acting Accounting Officer should sign instead.

17. Annex E - List of Government-Wide Corporate Guidance

List of Government-Wide Corporate Guidance and Instructions

- This document;
- the Minister's Remit Letter to the body;
- "Managing Welsh Public Money";
- the Welsh Government Memorandum "Accountabilities and Responsibilities of the Chief Executive as Accounting Officer";
- the body's Accounts Direction;
- Corporate Governance in Central Government Departments: Code of Good Practice;
- HM Treasury's "Government Internal Audit Standards";
- HM Treasury's "Managing the Risk of Fraud";http://www.hm-treasury.gov.uk/d/managing_the_risk_fraud_guide_for_managers.pdf
- HM Treasury's "Executive NDPBs - Annual Reports and Accounts Guidance";
- HM Treasury's "Departmental Banking: A Manual for Government Departments" (issued as Annex 5.7 of "Managing Public Money");http://www.hm-treasury.gov.uk/d/mpm_annex5.7.pdf
- HM Treasury's "Regularity, Propriety and Value for Money"; http://www.hm-treasury.gov.uk/d/Reg_Prop_and_VfM-November04.pdf
- HM Treasury's "Green Book – Appraisal and Evaluation in Central Government"; http://www.hm-treasury.gov.uk/d/green_book_complete.pdf
- HM Treasury's Audit Committee Handbook; http://www.hm-treasury.gov.uk/d/auditcommitteehandbook140307.pdf
- Cabinet Office's "Magenta Book – Guidance Notes on Policy Evaluation"; http://www.nationalschool.gov.uk/policyhub/magenta_book/index.asp http://www.nationalschool.gov.uk/policyhub/docs/profpolicymaking.pdf
- Cabinet Office's Code of Practice for Public Bodies;
- the UK Evaluation Society's "Guidelines for Good Practice in Evaluation"; http://www.evaluation.org.uk/resources/guidelines.aspx
- UK Statistics Authority's "Code of Practice for Official Statistics" and its associated protocols; http://www.statisticsauthority.gov.uk/assessment/code-of-practice/code-of-practice-for-official-statistics.pdf
- Health and Safety Commission/Department for the Environment and the Regions' "Revitalising Health and Safety"; http://www.hse.gov.uk/strategy/
- Well-being of Future Generation (Wales) Act 2015
- extant "Chief Executive Officer" letters;
- extant "Dear Accounting Officer" letters;
- Management letters from external auditors;
- other relevant instructions and guidance issued by the Welsh Ministers;
- those recommendations of the Senedd's Public Accounts and Public Administration Committee, other Committees of the Senedd; the House of Commons Committee on Public Accounts, other Parliamentary Committees or Parliamentary authority that have been accepted by the Welsh Government which are relevant to the body.

In addition, in the conduct of its business the body shall ensure, amongst its other duties, that:

- it conforms with any Welsh Language Standards imposed upon the body by the Welsh Language Commissioner under the Welsh Language (Wales)

Measure 2011, or, where a body is not liable to comply with Standards, in terms of its Welsh Language Scheme where the body has a Welsh Language Scheme. Where no such Scheme exists in a body, the body should conform to the terms of the Welsh Language Standards specified in the compliance notices imposed on Welsh Ministers by the Welsh Language Commissioner from time to time. A copy of the latest version can be seen on the Welsh Language Commissioner's website;

- its functions are exercised in a manner compatible with the Welsh Ministers' duty to promote and facilitate the use of the Welsh language as set out in the Welsh Government's strategy as published from time to time;
- it adopts and maintains a scheme, approved by the Information Commissioner, for the publication of information as required by the Freedom of Information Act;
- its functions support the goals and principles as set out in the Well-being of Future Generations (Wales) Act 2015, which are:

Well-being Goals
A prosperous Wales
A resilient Wales
A healthier Wales
A more equal Wales
A Wales of cohesive communities
A Wales of vibrant culture and thriving Welsh language
A globally responsible Wales

Five Principles of Working	
Long-Term	The importance of balancing short-term needs with the need to safeguard the ability to also meet long-term needs.
Prevention	How acting to prevent problems occurring or getting worse may help public bodies meet their objectives.
Integration	Considering how the public body's well-being objectives may impact upon each of the well-being goals, on their other objectives, or on the objectives of other public bodies.
Collaboration	Acting in collaboration with any other person (or different parts of the body itself) that could help the body to meet its well-being objectives.
Involvement	The importance of involving people with an interest in achieving the well-being goals, and ensuring that those people reflect the diversity of the area which the body serves.

- it follows the approach to openness set out in the Welsh Government's Code of Practice on Access to Information;
- it has due regard to the Commissioner for Public Appointment's Code of Practice for Ministerial Appointments to Public Bodies;
- its procurements are effected with due regard to the principles set out in the Welsh Government's Value Wales Procurement Route Planner.

- As regards openness, where practicable and appropriate, the body shall be expected to hold its meetings in public. At least one meeting per year must be an open meeting. Where practicable and appropriate, the body shall release summary reports or make minutes of its meetings publicly available.

As regards health, safety and welfare, the body must:

- comply with all relevant statutory duties in respect of health, safety and welfare as they relate to all its functions, projects, programmes and activities;
- require organisations that it funds and any contractors and sub-contractors to those organisations to comply similarly; and
- comply fully with UK Government policy on health, safety and welfare.

18. ANNEX F - Checklist of VTW Returns to the Welsh Government

DUE DATE	ITEM
28 February	Draft Operational Plan
12 March	End of year expenditure return
1 April	Final Operational Plan
30 September	Annual Report