



# **VALUATION TRIBUNAL FOR WALES**

## **ANNUAL REPORT 2018-2019**

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

Following on from all the structural changes that took place last year, I am pleased to report that the Tribunal is consolidating those changes and that both staff and members are working collaboratively to enable the Tribunal to move forward.

The Governing Council's target in reducing the membership resulted in a reduction of 105 to 93 members during the year. I am grateful for those members who have previously served the Tribunal well but decided not to seek their renewal as members.

We are seeking to change the regulations concerning an anomaly in the election of National Representatives and the election of President. Welsh Government has assured us that the relevant changes will be made and they have submitted the proposed change to their lawyers and we await their implementation.

Due to all the structural changes that have taken place we now operate on a reduced budget under a five year savings plan. Two thirds of the budget is on staffing costs. The move to develop our own independent computer systems and severance from the shared system arrangements with VOA and VTS in England has moved on well and the arrangement was completely ahead of schedule. The result is that there will be considerable financial savings. I am grateful for all the work undertaken by Simon Hill, Executive Manager, to enable this change in our IT system to run smoothly. We are now in year 2 of the five-year plan.

After a period when training did not take place because of all the structural and financial issues we re-introduced training for both members and chairs. Members of staff produced a 'back to basics' training scheme for members. I am grateful to Carolyn Dawson for implementing a programme of ongoing training for members and chairs.

The Tribunal's jurisdiction covers a range of different appeal types. As in previous years, very few cases were appealed to a higher level. This is due to the efficient and professional role of members and chairs in dealing with the hearing of tribunals especially those of a complex nature.

The Governing Council, made up of three National Representatives and one Welsh Government Appointee with myself as President, has worked collaboratively during the past twelve months and has continued to promote a strong corporate governance culture.

I am also extremely grateful to the Chief Executive, Executive Managers, Tribunal Clerks and, support staff for all their hard work to enable the Tribunal to continue to deliver an effective and professional service. I am confident that the service continues to be well run and well managed.

Diolch i bawb sy'n ymwneud â'r gwasanaeth

**Carol Cobert**

President - Valuation Tribunal for Wales

## **Introduction by the Chief Executive**

This year has seen the bedding down of last year's structural changes. I am pleased to report that both the staff and membership have settled into our new organisational shape, and we have had a productive year. We continue to make savings and have plans to make further savings in coming years.

I am indebted to everyone who has played their part in taking us forward successfully: the staff who have settled into their new working patterns and line-management relationships; and the tribunal membership which has risen to the challenge of longer tribunal lists on many occasions.

Although this has been a year of consolidating the changes we have gone through, we have also made significant strides in moving to our own independent computer systems – cutting the decades-long ties we have had with our sister tribunal in England and to the Valuation Office Agency's centralised database. We managed to secure this change at the very end of this year – which was ahead of schedule. We will continue to hone our own independent systems throughout the coming year; but we have made the break. My colleague Simon Hill, one of our Executive Managers, has undertaken inordinate amounts of works in this area, and I am extremely grateful for everything he has done. I am also extremely grateful to our other Executive Manager, Carolyn Dawson, who masterminded the re-introduction of our training programmes this year with a small team of Tribunal Clerks, in addition to framing the national listing programme. There was a “back to basics” approach for members' training this year, which was very well received.

The Tribunal continues to develop its identity and operational systems as a truly unified national organisation. The previous regional ways of working have already become distant memories. The Tribunal has had a very positive and successful year.

Andrew Shipsides  
Chief Executive – Valuation Tribunal for Wales

## 1 Tribunal's role and scope

1.1 The tribunal's role has not altered this year. It continues to provide a free service to which business rates and council tax payers in Wales can refer grievances they have with aspects of their liabilities. These aspects are principally:

- The valuation of the property which is used to calculate the rate or council tax liability.
- Whether a person is actually liable to council tax.
- Whether the calculated council tax liability is correct, taking into account the various discounts, exemptions, reductions and premiums which apply in certain circumstances.

Before bringing an issue to the attention of the tribunal, the aggrieved person must first have tried to resolve the matter with the initial decision-making body. In a case of property valuation, that body is the Valuation Office Agency (VOA -- an executive agency of Her Majesty's Revenues and Customs). And with regard to council tax liability issues, the body is the local government authority which has issued the council tax bill (known as the billing authority).

1.2 There are other types of appeal which are referred to the tribunal occasionally. These relate to:

- Completion notices issued by billing authorities with a view to establishing a date when a property may be deemed complete for rating and council tax purposes.
- The imposition of penalties by the VOA on persons whom the VOA has determined have failed to provide information which they are legally required to give for property valuation purposes.
- A drainage rate assessment made by a local drainage board.

1.3 The tribunal's decisions in all these matters have legal force. The tribunal may review some of its rating and council tax decisions on application of a party in certain limited circumstances. Otherwise, aggrieved parties may challenge decisions in the upper courts. Valuation for rating matters may initially be pursued in the Upper Tier Tribunal (Lands Chamber), and council tax liability matters may initially be pursued in the High Court (on a point of law only). Valuation for council tax matters cannot be challenged beyond the tribunal's decision: the tribunal's decision is final in those cases.

## 2 Workload, further appeals, and complaints

### *Workload*

- 2.1 The tribunal listed 5,816 rating cases this year; 1,021 council tax valuation cases; and 94 other types of appeal (principally council tax liability matters, including reduction scheme appeals). Details of the number of tribunal meetings and cases listed are given in Appendix A
- 2.2 5,127 rating appeals were cleared; 1,300 council tax valuation appeals; and 80 other appeal types. Details are given in Appendix B, which presents comparative figures against the previous four years, and Appendix C which provides a detailed breakdown of this year's results.
- 2.3 Of the 934 rating decisions that were issued, 11 were subject to applications for review of decision. 10 of these were successful, principally on the basis that the appellants failed to appear at the scheduled hearings because of circumstances beyond their control. The decisions in these cases were set aside and the appeals were then subject to rehearing. Of the 466 council tax valuation decisions, 8 were subject to applications for review (7 were successful). There were 2 review applications with regard to council tax liability matters (1 was successful).
- 2.4 The tribunal under-achieved its Key Performance Indicator (KPI) for listing rating appeals by 3.1%. This was a product of a greater proportion of postponements this year, which resulted in cases being **relisted** after the eight-week timeframe envisioned in the KPI definition. These cases were actually **initially** listed within the required time. The Indicator requires redefinition so that it captures only the first time of listing (rather than the first time of listing **and** subsequent listings). However the VTW's computer software will require amendment for the appropriate count to be taken. In order for the required changes to be implemented, the first full year of an amended definition and count will be 2020/21. The current KPI definition will remain in position for 2019/20. All other KPIs were achieved (see Appendix G for full details).

### *Further appeals*

- 2.5 One council tax liability decision was appealed to the High Court. The Court decided that one of the appellant's initial grounds of appeal was not considered in the panel's determination of the case and accordingly remitted the appeal back to the VTW to determine the identified issue. The Court expressed approval of all other aspects of the tribunal's determination of the case. The remitted matter will be scheduled for hearing in 2019/20.
- 2.6 No rating decisions were subject to appeal to the Upper Tribunal (Lands Chamber).

## *Complaints*

- 2.7 One complaint was made to the Ombudsman this year about a tribunal decision. The Ombudsman refused to investigate as the matter did not fall within the Ombudsman's purview.



### **3 Membership and training**

#### *Membership*

- 3.1 Membership reduced from 104 to 93 during the course of the year. This was in line with the Governing Council's target of 90 members by 2020/21 (the statutory maximum is 105 for that year). Most of this year's reduction was achieved through members, whose term of appointment expired at the end of 31 March 2019, not seeking membership renewal. Their decision to leave at this point had previously been agreed during a consultation in 2017/18.
- 3.2 The age and gender profile was remained fundamentally unaltered from last year. This is to be expected, given that the Tribunal is not actively recruiting currently. The Male to Female ratio remains at 3:1. Given the duration terms of the current membership, the next significant intake of new members will not be until the end of 2022/23.

#### *Training*

- 3.3 Training for members and staff was reintroduced this year, following last year's moratorium on spending due to the need to divert expenditure into that year's structural remodelling. A "back to basics" approach was taken with respect to member training – which was well received and very well attended.
- 3.4 In order to strengthen the Tribunal's internal Welsh Language translation abilities, and thereby save costs on the external translation of documents, two members of staff commenced the Certificate in Professional Translation run by Aberystwyth University in September 2018. The course is part-time and runs for a full academic year. The officers concerned have been granted appropriate day release.

## 4 Governing Council

- 4.1 The Tribunal's governance statement in on page 14 of this report.
- 4.2 During the course of the year Mr Anthony Clatworthy, Mr Rheinallt Evans and Mr Lyndon Moore came to the end of their term of office as National Representatives. Following an election in May, Mr Rheinallt Evans, Mr Rhys Prytherch and Mr David Subacchi were elected.
- 4.3 Accordingly, at the end of the reporting year, the members of the Governing Council were:

Miss Carol Cobert	-	President
Mr Rheinallt Evans	-	National Representative
Mr Rhys Prytherch	-	National Representative
Mr David Subacchi	-	National Representative
Mr Russell Lawson	-	Welsh Government Appointee

- 4.4 The election highlighted an anomaly which had inadvertently been introduced by the amending statutory regulations made in December 2017 and reported on in last year's Annual Report. Previously, when the membership was voting for multiple positions (such as chairperson roles, under the unamended regulations), a member was entitled to the same number of votes as there were positions to fill. However under the amended regulations, each member had one vote only, no matter how many positions were to be filled. Given that the total membership has shrunk, and is continuing to shrink, this has resulted in successful candidates only having to secure a very small proportion of the total electorate (as low as 10% under the last exercise). As a result of this, the Governing Council has written to the Welsh Government asking for the regulations to be amended further, in order to re-introduce the same number of votes per member as positions to be filled.
- 4.5 A further difficulty was also identified in the regulations as they currently stand. This related to the fact that two of the successful candidates were due for membership renewal at the end of the year, and their National Representative position would lapse at the close of their current term of appointment notwithstanding any renewed term of appointment. This would result in the need for a new election within 11 months of the May one. Again the Governing Council has asked the Welsh Government to address this issue. The Tribunal's sponsorship team has advised the CEO that the issues have been submitted to Welsh Government lawyers with a view to drafting the required amendments. The Tribunal awaits the changes in due course.
- 4.6 Miss Carol Cobert's term of office as President will expire during 2019/20. A presidential election will be required in due course.

## 5 Staffing

- 5.1 The year opened with 14.6 fulltime equivalent officers in post. This left an unfilled 0.6 administration support role; however some of these available hours were then taken up by a part-time admin support officer going full-time from 1 September. Staffing remained at 15 full-time officers throughout the remainder of the year. One admin support officer began maternity leave at the end of October - and this continued until the end of the reporting year. One Tribunal Clerk commenced maternity leave at the end of February – and this leave is likely to continue until January 2020. No extra provision has been brought in to cover this absence as rating appeal workload during 2019/20 will be light under an agreement between the Tribunal, the Valuation Office Agency (VOA) and the Welsh Government. This is to allow the VOA to concentrate its available resources on the revaluation exercise for the 2021 Rating List.
- 5.2 The number of fluent Welsh speakers remained at four. Two other members of staff have undertaken Welsh language study with the support of the VTW during the year.
- 5.3 At the end of the reporting year, the average age of staff was just over 47.5 years, and the average length of service was 19.3 years. Seven staff are over 50 years of age. If there is no change to staffing, a further three members of staff will reach to the age of 50 within two years. This would mean that 67% of all staff would be over this age. This presents a succession risk which the Governing Council will be addressing and tabling to Welsh Government in due course. The work undertaken by Tribunal Clerks is esoteric and not readily available in the open marketplace. Preferred candidates would hold an IRRV (Institute of Revenues, Rating and Valuation) qualification and/or a law degree, but even these candidates would require significant training. Based on previous training experience, appointees can take up to two years to become fully conversant with, and proficient in, the relevant law and tribunal procedures. Some investment in acquiring and training new personnel will be necessary in the coming years.
- 5.4 The average number of sickness leave days per member of staff this year was 5.46 – taking in account all long-term absence. The average for the central 80+% of staffing (ie removing the top and bottom figure from the full range), as required by the relevant KPI (Key Performance Indicator) was 2.26 days (more than one day down on the previous year).

## 6 Finance

6.1 The tribunal's expenditure for the year was £1,072,000 (out of a budget of £1,074,000). 67% was spent on staffing costs (down from 73% last year), and 33% on other operational running costs (including 3.26% on the first instalment to repay a loan taken last year to cover restructuring [redundancy] costs). The revenue account is shown in Appendix E. There was no capital expenditure.

6.2 Appendix F shows the progressive savings made by the tribunal (year on year over the last six years). This year, compared to 2013/14, the tribunal has made 21% savings in pure cash terms. No adjustments have been made for wage inflation or general CPI inflation (excluding housing costs) over the period. The table below shows the inflationary cost increases which have occurred since 2013/14, but which are not reckoned into the 21% figure. If inflation adjustments had been applied, the real term saving would be significantly higher.

### 6.3 Table

The wage inflation figure is the pay award actually made with regard to VTW staff.<sup>1</sup> The CPI rate is the ONS (Office for National Statistics) annual CPI rate in March of each year. General CPI inflation applies to the Tribunal's non-staffing expenditure (excluding the Newport office rent which has remained static over the period).

Year	Wage inflation	Annual CPI rate	Actual budget expenditure
2014/15	0%	0%	1,305,000
2015/16	2.2%	0.5%	1,249,000
2016/17	1.0%	2.3%	1,203,000
2017/18	1.0%	2.5%	1,111,000
2018/19	2.0%	1.9%	1,072,000

These inflationary cost rises have been absorbed into a reducing budget; no extra money has been provided for them in any of the years shown.

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<sup>1</sup> The annual pay award is contractually linked to the National Pay Agreement for Local Government Staffs.

## **7 Tribunal five-year plan**

- 7.1 This year was the second year of the Tribunal's five-year savings plan. After the upheaval of Year 1 which saw the staffing reduced by 25%, membership reduced by 29%, a shift to centralised listing, a new staffing structure, fewer and more heavily loaded tribunals, and the development of a centralised administrative support hub at Newport, Year 2 was always planned to be a consolidation year. The changes have bedded down throughout this year. The plan itself is shown in Appendix I.
- 7.2 Some initial investigations were undertaken towards the end of year with regard to the availability in Newport of suitable alternative accommodation in the locality, with a view to exercising the break clause in the lease of the existing premises in the forthcoming year. So far the existing premises appear to present good value for money in terms of rent, and are particularly well catered for with regard to car parking compared to alternatives. The location is very good with regard to rail links, as well as to the road network. Unless a real competitor can be identified in the early months of 2019/20, the aim to save money by relocating may not be achievable.
- 7.3 Very good progress has been made on the development of the Tribunal's own computer systems during the year, and severance from the shared platform arrangements with VOA and VTS in England actually completed slightly ahead of schedule (ie in March, instead of within the first half of 2019/20 as originally anticipated). Considerable savings will flow through from this in due course, together with the end of the shared network provision on the expiry of the current contract in September 2019. On a full annual basis (from 2020/21 onwards) the saving will be of the order of £60,000. This money, however, will be required to off-set the salary inflation which is likely to impact the Tribunal following the end of the public sector pay-cap.

## **Statements**

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

## Governance Statement

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

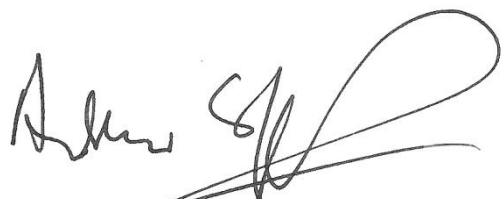
- the President of the Tribunal
- the three National Representatives
- and, if appointed, up to three persons appointed by the Welsh Government.

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

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

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

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



Andrew Shipsides  
VTW Chief Executive

## Statement of Accounting Officer Responsibilities

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

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

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

A handwritten signature in black ink, appearing to read 'Andrew Shipsides', with a large, stylized flourish extending from the end of the signature.

Andrew Shipsides  
VTW Chief Executive



## **Appendices**

- A Numbers of tribunal meetings and cases listed**
- B Workload – last five years’ comparative figures**
- C Appeal Clearance Data 2018/2019**
- D Age and gender analysis of the membership (as at 31 March 2019)**
- E Valuation Tribunal for Wales Expenditure 2018/2019**
- F Total expenditure – last six years’ comparative figures**
- G Key Performance Indicators – outcomes table**
- H Organisation Structure**
- I VTW five-year plan progress**

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

## Appendix A

Number of tribunal meetings		Number of members in Tribunal Clerks team = 8		
April	15			
May	13	<b>28</b> to end of May	3.50 per clerk	1.75 per clerk per month
June	16			
July	15	<b>59</b> to end of July	7.38 per clerk	1.84 per clerk per month
August	12			
September	14	<b>85</b> to end of September	10.63 per clerk	1.77 per clerk per month
October	15			
November	20	<b>120</b> to end of November	15.00 per clerk	1.88 per clerk per month
December	16			
January	16	<b>152</b> to end of January	19.00 per clerk	1.90 per clerk per month
February	16			
March	13	<b>181</b> to end of January	22.63 per clerk	1.89 per clerk per month
<b>TOTAL</b>	<b>181</b>			

### Cases listed

	NDR 2010	NDR 2017	CTV	CTL	CTR	Completion Notice	Review of decision	TOTAL	Average no. per clerk
April	548	6	103	2	2	0	0	661	82.63
May	366	1	65	4	4	0	1	440	55.00
June	507	38	79	4	3	0	4	631	78.88
July	123	32	91	6	0	0	1	252	31.50
August	315	0	30	7	2	1	3	355	44.38
September	13	32	113	6	1	1	2	166	20.75
October	213	72	83	3	3	0	1	374	46.75
November	26	552	28	38	3	0	1	647	80.88
December	76	561	93	0	0	0	0	730	91.25
January	66	663	154	2	2	0	4	887	110.88
February	171	602	182	0	0	0	1	955	119.38
March	213	620	0	0	0	0	3	833	104.13
<b>TOTAL</b>	<b>2637</b>	<b>3179</b>	<b>1021</b>	<b>72</b>	<b>20</b>	<b>2</b>	<b>21</b>	<b>6931</b>	<b>866.38</b>

## Workload – last 5 years’ comparative figures:

## Appendix B

		Non-domestic Rating Valuation		Council Tax Valuation		All other appeals	
<b>2014-15</b>							
Input	Brought forward	4568		695		45	
	Received	4198		1700		97	
Cleared	Settled by parties	5232	85%	1398	77%	22	22%
	Decided by tribunal	939	15%	416	23%	78	78%
<b>2015-16</b>							
Input	Brought forward	2595		581		42	
	Received	8719		1796		104	
Cleared	Settled by parties	1719	89%	1552	83%	59	55%
	Decided by tribunal	204	11%	312	17%	49	45%
<b>2016-17</b>							
Input	Brought forward	9391		513		38	
	Received	3069		1695		85	
Cleared	Settled by parties	3323	92%	1282	80%	38	49%
	Decided by tribunal	277	8%	322	20%	40	51%
<b>2017-18</b>							
Input	Brought forward	8860		604		45	
	Received	7061		1338		120	
Cleared	Settled by parties	6516	83%	1126	78%	34	31%
	Decided by tribunal	1291	17%	317	22%	77	69%
<b>2018-19</b>							
Input	Brought forward	8114		499		54	
	Received	6369		1138		95	
Cleared	Settled by parties	4093	80%	824	63%	22	28%
	Decided by tribunal	1034	20%	476	37%	58	73%
Carried forward		9356		337		69	

## Appeal Clearance Data 1 April 2018 to 31 March 2019

## Appendix C

Ystadegau Apêl / Appeal statistics

01/04/18 - 31/03/19

Treth Cyngor / Council Tax	D/Y	Derbyniwyd	Datryswyd	Penderfynwyd	C/Y
	B/F	Received	Settled	Decided	C/F
Prisio / Valuation	488	1128	818	466	332
Hysbysiad Annilyys / Invalidity Notice	11	10	6	10	5
Hysbysiad Cosb / Penalty Notice	1	1	1	1	0
Hysbysiad Cwblhad / Completion Notice	0	1	0	0	1
Atebolrwydd / Liability	17	61	5	44	29
Gostyngiad / Reduction	35	32	16	13	38
Adolygiad o benderfyniad / Decision reviews	0	10	0	10	0
<b>Cyfanswm / Totals</b>	<b>552</b>	<b>1243</b>	<b>846</b>	<b>544</b>	<b>405</b>

Ardrethu Annomestig / Non-domestic Rating	D/Y	Derbyniwyd	Datryswyd	Penderfynwyd	C/Y
	B/F	Received	Settled	Decided	C/F
Prisio / Valuation 2017	3350	6018	2220	668	6480
Prisio / Valuation 2010	4667	216	1809	356	2718
Prisio / Valuation 2005	52	0	26	0	26
Hysbysiad Annilyys / Invalidity Notice (2017)	0	129	24	0	105
Hysbysiad Annilyys / Invalidity Notice (2010)	45	6	14	10	27
Hysbysiad Cosb / Penalty Notice	1	0	1	0	0
Hysbysiad Cwblhad / Completion Notice	0	1	0	0	1
Adolygiad o benderfyniad / Decision reviews	0	12	0	12	0
<b>Cyfansymiau / Totals</b>	<b>8115</b>	<b>6382</b>	<b>4094</b>	<b>1046</b>	<b>9357</b>

<b>Prif gyfanswm / Grand totals</b>	<b>8667</b>	<b>7625</b>	<b>4940</b>	<b>1590</b>	<b>9762</b>
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**Age and gender analysis of the membership (as at 31 March 2019)**

Age	Under 30		30 -39		40-49		50-59		60-69		70-79		Over 80		Total	
Gender	M	F	M	F	M	F	M	F	M	F	M	F	M	F	M	F
Total	0	0	0	0	2	1	8	4	13	8	34	11	12	0	69	24
Percentage of total membership	0.0%		0.0%		3.2%		12.9%		22.6%		48.4%		12.9%		74.2%	25.8%

Note

- 1 The total membership has reduced from 104 last year to 93, largely through members not seeking renewal of their membership at the end of the period.
- 2 The total number of members who are serving local authority council members is 12. These members are never scheduled to sit on hearing related to their council area.

Valuation Tribunal for Wales Expenditure 2018-2019 (£s)

Maes gwariant Area of expenditure	2018/19		2017/18	
	Swm / Amount	Canran / Percentage	Swm / Amount	Canran / Percentage
Costau staff (ac eithrio pensiynau) Staff costs (excluding pensions)	582,614	54.33%	648,133	58.29%
Costau pensiynau / Pension costs	133,340	12.43%	155,756	14.01%
<b>Is-gyfanswm / Subtotal</b>	<b>715,954</b>	<b>66.76%</b>	<b>803,889</b>	<b>72.30%</b>
Costau swyddfeydd / Office accommodation	123,793	11.54%	87,201	7.84%
Gwariant ar gyfriaduron / Computing	105,966	9.88%	132,967	11.97%
Gweinyddiaeth ganolog / Central administration	36,944	3.45%	47,911	4.31%
Tribiwnlysoedd / Tribunals	29,096	2.71%	23,960	2.15%
Llywodraethu / Governance	1,346	0.13%	7,808	0.70%
Hyfforddiant aelodau / Membership training	12,366	1.15%	5,592	0.50%
Hyfforddiant staff / Staff training	11,860	1.11%	2,528	0.23%
Ad-daliad benthyciad/ Loan repayment	35,000	3.26%	0	0.00%
<b>Is-gyfanswm / Subtotal</b>	<b>356,371</b>	<b>33.23%</b>	<b>307,967</b>	<b>27.70%</b>
<b>Cyfanswm / Total</b>	<b>1,072,325</b>		<b>1,111,856</b>	

Nodyn: Gwnaeth benthyciad o £175,000 o raglen *Buddsoddi i Arbed* Llywodraeth Cymru gyllido cynllun dileu swyddi'n wirfoddol yn 2017/18. Mae'r benthyciad yn un di-log ac yn ad-daladwy dros bum mlynedd (ar £35,000 y flwyddyn). Gwnaed y taliad cyntaf eleni.

Note: A loan of £175,000 from Welsh Government's *Invest to Save* programme financed a voluntary redundancy scheme in 2017/18. The loan is interest free and repayable over five years (at £35,000 per year). The first payment was made this year.

## Cyfanswm gwariant – ffigurau cymharol y chwe blynedd ddiwethaf

## Total expenditure – last six years' comparable figures

Blwyddyn ariannol	Cyfanswm gwariant blynyddol (£)	Canran arbedion o'i gymharu gyda 2013/14	Costau staffio blynyddol (£)	Canran y cynnydd neu lleihad ar y flwyddyn flaenorol	Costau cynnal ac eithrio staffio (£)	Canran y cynnydd neu lleihad ar y flwyddyn flaenorol
Financial year	Total annual spend (£)	Percentage saving compared to 2013/14	Annual staff costs (£)	Percentage increase or decrease on previous year	Non-staffing running costs (£)	Percentage increase or decrease on previous year
2013-14	1,358,330		811,711		546,619	
2014-15	1,305,586	3.88%	826,208	+1.79%	479,378	-12.30%
2015-16	1,249,787	7.99%	839,169	+1.57%	410,618	-14.34%
2016-17	1,203,584	11.39%	843,787	+0.55%	359,796	-12.38%
2017-18	1,111,856	18.15%	803,889	-4.73%	307,967	-14.41%
2018-19	1,072,325	21.06%	715,954	-10.94%	356,371	+15.72%

## Nodiadau

Mae arbedion sylweddol ar gostau staffio, o ganlyniad i'r cynllun diswyddiadau gwirfoddol, wedi rhyddhau cyllid ychwanegol tuag at gostau nad ydynt yn rhai staffio. Mae'r cyllidebau hyn wedi bod dan bwysau yn ystod y blynyddoedd diwethaf o ganlyniad i Lymder ariannol. Mae'r cyfyngiadau a gytunwyd ar gyllidebau hyfforddiant wedi eu llacio eleni, ac rydym hefyd wedi gallu gwario ar ddodrefn hir ddisgwyliedig yn y swyddfa yng Nghasnewydd.

## Notes

Substantial savings on staffing, as a result of the voluntary severance scheme, have allowed much needed funds to return to non-staffing running costs. These costs had been severely squeezed in the previous Austerity years. The moratorium on Training expenditure was lifted this year, and a much needed furniture-refresh in Newport was implemented.

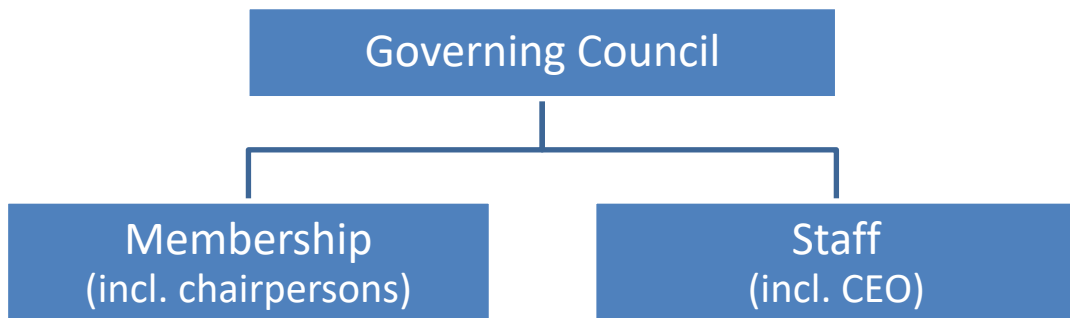
## Key Performance Indicators --- outcomes table

Performance measure	2018/19 target	2018/19 outcome	Target for 2018/19/20	Reason for any target change / or further detail/information
Non-domestic rating hearing notices to be issued to parties within 8 weeks of VOA programming's target date.	90%	86.9%	90%	5053 out of 5816 listed Increased postponements resulted in significant relistings. Relistings inflate the total figure that the percentage is calculated on.
Council Tax appeals (valuation and liability) to be cleared within 12 months on lodging with the tribunal	95%	98.1%	95%	24 CTV >12mths old Zero CTL and 7 CTR >12mths old (out of 1616 cases available for listing in the period)
Written reasons for decision to be issued within 28 days of the end of the appeal hearing	95%	96.4%	95%	56 issued after 28 days (out of 1568 decisions)
NDR review of decision requests as a percentage of NDR decided cases	<0.5%	0.1%	<0.5%	12 requests from 1034 decisions
CTV review of decision requests as a percentage of CTV decided cases	<2.0%	1.6%	<2.0%	8 requests from 477 decisions
CTL review of decision requests as a percentage of CTL decided cases	<5.0%	3.5%	<5.0%	2 requests from 57 decisions
Decisions referred to higher courts.	<0.5%	<0.1%	<0.5%	1 (out of 1568 decisions)
Decisions subject to party complaint	<1.0%	0.2%	<1.0%	3 (out of 1568 decisions)
Number of well-founded claims made to the Public Service Ombudsman for Wales against the tribunal	zero	zero	zero	
Number of well-founded Welsh Language Standards compliance issues raised against the tribunal	zero	zero	zero	
The annual average figure per employee for sickness absence not to exceed 5 working days for the central 80% of the full staff distribution.	<5 days	2.26	<5 days	

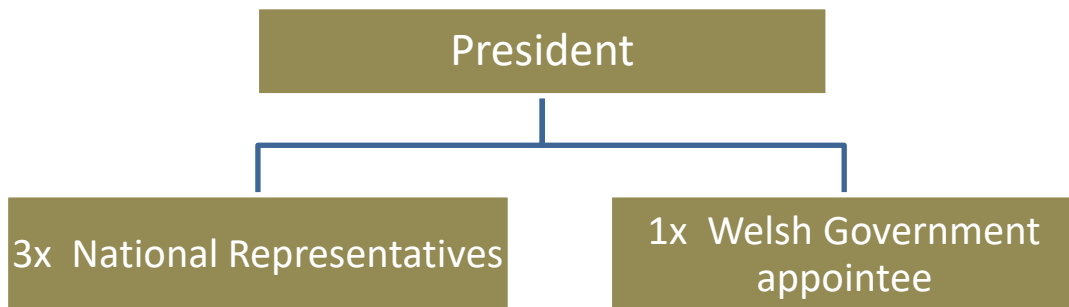


Organisation structure

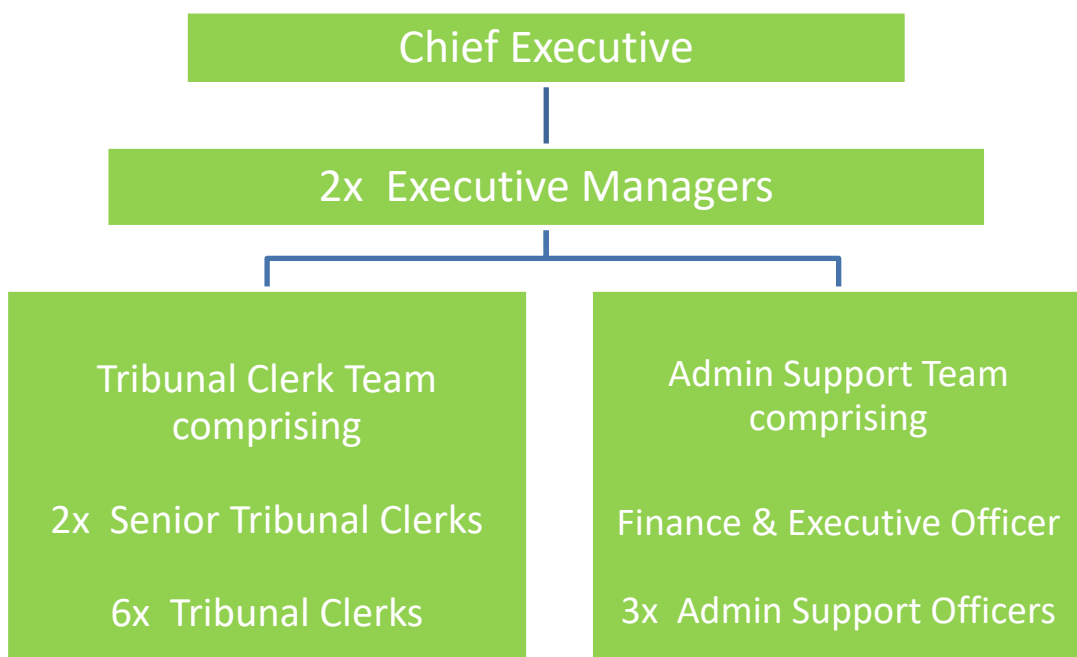
**Overall Structure**



**Composition of Governing Council**



**Staffing Structure**



**VTW five-year plan progress**

Note

- The plan remains on target.

2017/18	<p>Remodel whole staffing structure (redundancies)</p> <p>Reduce membership (to as close to 90 as possible)</p> <p>Increase efficiency of listing program (fewer meetings/ bigger lists)</p> <p>Reduce number of outside venues used/ increase use of Newport hearing centre</p> <p>Relocate team in Swansea to smaller office accommodation within Penllergaer building</p>
2018/19	<p>Bed down Year 1 reforms</p> <p>Continue membership reductions</p>
2019/20	<p>Leave shared IT system arrangements with VOA and VTS/ establish full VTW independence for all IT arrangements</p> <p>Relocate Newport office to more cost effective location, utilising existing break-clause opportunity</p> <p>Establish homeworking for Swansea staff at the end of current MOTO agreement if Penllergaer closes (or if Penllergaer does not close and homeworking is more cost-effective).</p>
2020/21	<p>No structural changes or opportunities</p>
2021/22	<p>Utilise key retirement(s) to downsize executive management team from three to two. (No redundancy cost option).</p>