



# **VALUATION TRIBUNAL FOR WALES**

## **ANNUAL REPORT 2019-2020**

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

I am pleased to report that the Tribunal has had another positive year consolidating the changes introduced following our restructuring started in 2017.

The membership has reduced again this year, and we are now comfortably below the maximum of 105 allowed for in our governing regulations. As ever, I am grateful to those members who have previously served the Tribunal well but decided not to seek their renewal as members. I remain grateful to those members who continue to serve dutifully the people of Wales whilst remaining completely unpaid. The service would cost the public purse considerably more if it was not for this selfless volunteering.

Even though volunteering has always kept the cost of the service down, we have made very significant savings in recent years. However it is becoming apparent that that we are nearing the end of the line and it is not sustainable to continually absorb rising costs while having a reducing or flat-line budget. For several years now the Tribunal has not been consulted on its budgetary needs. It has simply been presented with a stated amount just before the new budgetary year, without any detailed discussion beforehand. This needs to change in the coming years. See the Finance section in this report for details.

In terms of workload this has been a quiet year. Not because the volume of appeals coming in has been small (although it has been lower than in previous years), but because the Valuation Office Agency has been undertaking other work which has reduced its capacity to deal with appeals, namely the preparation of the 2021 Rating Lists. This is something that was agreed between the VOA and Welsh Government, and the Tribunal entirely understands the reasons for it and it has modified its listing levels to facilitate this work. This explains why total appeal clearances run at just under 4,700 this year compared with just over 6,500 last year. We anticipate a return to higher volumes next year. Fortunately because the number of new receipts was low this year, the number of cases carried forward into next year is only 350 greater than the amount we began the year with. No significant backlog has built up this year despite the VOA's focus on the Revaluation and the knock-on effect of this on the Tribunal's listings.

As always I am extremely grateful to the Tribunal's staff for all their hard work supporting the Tribunal membership, and in assisting and serving Tribunal users.

Diolch i bawb sy'n ymwneud â'r gwasanaeth

**Carol Cobert**

President - Valuation Tribunal for Wales

## **Introduction by the Chief Executive**

As covered by the President in the Foreword to this report, this has been a quiet year operationally. The President explains why this is so, and further detail is given in the body of this report.

Although this was undoubtedly the case, the final week of the year threw something completely unexpected at the Tribunal – and indeed all other organisations across the country; namely the UK-wide lockdown in response to the COVID-19 pandemic. In the days running up to the official start-date of the lockdown, government was increasingly recommending the institution of homeworking wherever possible. The Tribunal was well equipped to respond to this situation and, even before the UK Prime Minister made the official announcement of lockdown in a television broadcast on Friday 20 March, the Tribunal had ensured that all its staff had laptops fully loaded with the software necessary to connect to our IT systems, which are all Cloud-based. This allowed for a seamless transition into homeworking for all our staff and ensured that tribunal users could continue to contact us easily.

However, no matter how good our transition into homeworking, it could not prevent the necessary cancellation of our scheduled tribunal hearings for the coming weeks. When oral hearing will restart will depend on how restrictions are eased over time. However in order to make some progress with regard to workload, the tribunal staff started contacting parties to see if they were prepared to have their appeals disposed of on the basis of paperwork. Take up of this has initially been slow, but some have moved. We are also currently investigating our options with regard to conducting hearings by video conferencing. No doubt, how the COVID-19 pandemic affected the Tribunal will be fully recorded in next year's annual report.

With regard to the year just passed however, this report records that it was a solid year of progress, albeit quieter than usual as a result of the agreement made between Welsh Government and the Valuation Office Agency (VOA) for the VOA to concentrate resources on the non-domestic rating revaluation for 2021. The following report gives the details.

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 and valuation matters may initially be pursued in the High Court (on a point of law only).

## 2 Workload, further appeals, and complaints

### *Workload*

- 2.1 The tribunal listed 4,183 rating cases this year; 687 council tax valuation cases; and 118 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 3,594 rating appeals were cleared; 977 council tax valuation appeals; and 124 other appeal types (including review requests). 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 555 rating decisions that were issued, 19 were subject to applications for review of decision. 18 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 235 council tax valuation decisions, 6 were subject to applications for review (5 were successful). There were 2 review applications with regard to council tax liability matters (none was successful).
- 2.4 The volumes of rating appeals listed and cleared this year are significantly lower than in a "usual year". This is as a result of an agreement made between the Valuation Office Agency (VOA) and Welsh Government (WG) allowing the VOA to concentrate substantial resources on the Revaluation exercise required to produce the 2021 rating lists. This exercise was a major feature of the VOA's work throughout the year and therefore limited the volume of appeal work that it was able to handle. The agreement between the VOA and WG set a clearance figure of 3,500 appeals (as opposed to a more typical annual figure of 6,500 cases). The Tribunal facilitated this adjustment by moderating the number of cases that it listed. The number listed however turned out to be greater than we anticipated, as substantial numbers of cases were postponed following their initial listing. These postponements were as a result of the parties not being in a position to present full cases at the allotted hearing and were granted on the basis of joint requests. It is the Tribunal's view that these requests were in many cases a consequence of stretched resources within the VOA. Many of these cases were relisted (and in some cases relisted several times). The significant number of postponements and relistings had a marked effect on the outturn with respect the Tribunal's Key Performance Indicator (KPI) for listing rating appeals. (See Appendix D for the outturns on all the Tribunal's KPIs.)
- 2.5 The tribunal under-achieved the KPI for listing rating appeals by 19.2%. 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. This anomaly in the KPI definition was noted in last year's annual report. Because of the time period required to adjust our IT systems, it was known that this would always be a feature of this year's figures. The KPI definition has now been redefined to measure only the first time of listing, in

order to show how responsive the Tribunal is when dealing with appeals after the end of the VOA's reserved period for attempting to settle cases. The new definition is shown in Appendix E.

### *Further appeals*

- 2.6 Two statutory appeals and one application for permission for judicial review (JR) were made by one appellant with regard to council tax liability matters heard by the Tribunal. One statutory appeal was discontinued, the other was heard and matter was remitted back to the tribunal, and the application for permission for JR was refused.
- 2.7 One rating decision was appealed to the Upper Tribunal (Lands Chamber). This matter has not yet been determined.

### *Complaints*

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



### **3 Membership and training**

#### *Membership*

- 3.1 Membership reduced from 93 to 85 during the course of the year as a result of natural wastage. This number was sufficient to meet the Tribunal's reduced workload this year, and the Tribunal's Governing Council anticipates that it will continue to be sufficient when workloads return to normal during 2020/21. It is unlikely that Tribunal will need to recruit new members over the next two years
- 3.2 The age and gender profile has 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. When the Tribunal does begin active recruitment again, it will be positively addressing gender, age and diversity issues. See Appendix F for details of the current profile.

#### *Training*

- 3.3 Members' training events took place in July (Bridgend) and September (Llangollen). A large part of the events centred on a dramatized tribunal presented by the Tribunal's staff, where everything that could go wrong was deliberately presented as going wrong, in order to test panels' control of events. It proved to be an enjoyable, highly interactive and effective learning event. A Chairpersons' conference took place in October in Llandrindod Wells.

## 4 Governing Council and review of forward strategy

- 4.1 The Tribunal's governance statement is on page 15 of this report.
- 4.2 The Tribunal's President, Miss Carol Cobert, was re-elected to the position at the end of this year. The new term of appointment lasts until 31 March 2023
- 4.3 The President leads the Governing Council. The other incumbents on the Council are

Mr Rheinallt Evans	-	National Representative
Mr Rhys Prytherch	-	National Representative
Mr David Subacchi	-	National Representative
Mr Russell Lawson	-	Welsh Government Appointee

- 4.4 The Governing Council sets the strategic direction of the Tribunal and met four times during the year (June, October, December and March). During the year it reviewed its strategic plan begun in 2017/18. The third stage of the plan (for financial year 2019/20) highlighted an opportunity to exercise a break clause in the lease of the Tribunal's Newport accommodation, if a more cost-effective location could be found in the area. However, investigations during the final quarter of 2018/19 and early in 2019/20 had shown that the current rent was not excessive and that the present facilities (including good car-parking provision) and an exceptionally good location (near both the M4 motorway and the main Newport railway station) could not be matched. Consequently the break clause was not exercised. The lease will therefore continue until October 2024.
- 4.5 In the light of this decision the Governing Council decided to insert into stage four of its forward plan (2020/21) more detailed exploration of the option of homeworking for staffs not currently based at the Newport office. These staff are based in small discrete areas rented in Welsh Government buildings in Swansea and Llandudno Junction. The numbers of these staff have been reduced over time, as central administrative support services have been pulled into Newport. Stage three had earmarked the possible closure of the Welsh Government building in Swansea (Penllergaer) and that homeworking might be a possibility in response to this; but the closure did not occur, and so the homeworking option was not actively pursued at that time. The option will now be investigated during 2020/21 with respect to both Swansea and Llandudno Junction with a view to making a saving in the Tribunal's estate expenditure in 2021/22. Progress on this revision to the Tribunal's forward plan will be reported in next year's annual report.

## 5 Staffing

- 5.1 The year opened with 15 fulltime officers in post (3 in the Executive Management Team, 8 in the Tribunal Clerk Team, and 4 in the Administration Support Team). [See Appendix I for diagrams of the organisational structure.] However one of the Admin Support Team chose to reduce her hours during the year following her return from maternity leave, resulting in the Tribunal operating with 14.6 officers from May onwards. No replacement or agency staff were recruited as this was not necessary given the temporary reduction in workload during this year (as explained in section 2 above). As anticipated in last year's report, a member of the Tribunal Clerk Team was on maternity leave throughout most of this report year. Again, because of the known temporary reduction in work volumes, it was not necessary to fill this operational shortfall. The Tribunal Clerk concerned returned to the workplace in January 2020.
- 5.2 The number of fluent Welsh speakers remained at four throughout the year. However one of these members of staff left to join Her Majesty's Courts and Tribunals Service (HMCTS) as a magistrates' courts' clerk at the end of March. There was a strong likelihood that this drop in Welsh language resource would be made good following the recruitment of Trainee Tribunal Clerks, planned for April. However the interviews scheduled for the end of March did not take place as a result of the COVID-19 UK lockdown; and so the Tribunal had a lower provision at the end of the year than at the beginning. It is hoped that this will be rectified in the coming year.
- 5.3 As recorded in last year's annual report, the planned recruitment of trainees was a response to the business continuity threat posed by the increasing age profile of the current staff. Initially the intention was to recruit two trainees, but when the Tribunal Clerk who left to join HMCTS advised us of his resignation, this was changed to three. It is anticipated that the recruitment process will be resumed and completed later in 2020 when matters become clearer about the impact of COVID-19 and current restrictions on movement are lifted. Further details of the immediate impact of COVID-19 restrictions on the Tribunal are given in section 7.
- 5.4 The average number of sickness leave days per member of staff this year was 11.85 – taking in account all long-term absence. The average for the central 80% of staffing (ie removing the top and bottom 10% from the full range), as required by the relevant KPI (Key Performance Indicator), was 6.50 days (approaching three times the figure of the previous year and completely out of step with earlier years). This was the result of the exceptional event of having three members of our small staff of 15 each having a period of sickness absence in excess of 40 days. These periods of sickness absence were all medically certified. The majority of the other staff had no days of sickness absence at all.

## 6 Finance

- 6.1 The tribunal's expenditure for the year was a little under £1,071,000 (out of a budget of £1,074,000). 67% was spent on staffing costs (the same as last year), and 33% on other operational running costs (including 3.27% on the second instalment to repay a loan taken in 2017/18 to cover restructuring [redundancy] costs). The revenue account is shown in Appendix G. There was no capital allocation, nor expenditure.
- 6.2 Appendix H shows the progressive savings made by the tribunal (year on year over the last seven years). The Tribunal has spent less year on year for each of these seven years despite continuing wage inflation and general consumer price inflation for goods and services. However this year the comparative saving (using 2013/14 as a baseline) is only 0.1% against last year. The scope for savings is at the very least plateauing. Our projections for 2020/21 are that we will be able to operate within the flatline cash budget given to us by Welsh Ministers (£1,074,000), but it is unlikely that we will be able to contain inflationary pressures thereafter. Even if we were to secure savings in our estate-spending in 2021/22 by quitting our occupations within Welsh Government buildings and introducing homeworking (as described in section 4), these savings would merely be of the order of £25,000. A realistic and consultative appraisal of the Tribunal's needs needs to be undertaken by the Tribunal's sponsorship team within Welsh Government for the 2021/22 budget. No such consultative appraisal has taken place since 2012/13 when the 2013/14 budget was formulated, which has comprised our statistical baseline ever since.
- 6.3 *Table*

The table below shows the inflationary pressures that the Tribunal has been able to contain within its reducing budget since the baseline of 2013/13. On a simple cumulative basis (rather than a compound basis which would give a slightly larger, but more accurate, figure) the Tribunal has managed to contain wage inflation of over 8% and general economic inflation of nearly 9%.

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
2019/20	2.0%	1.5%	1,071,000

The wage inflation figure is the pay award actually made with regard to VTW staff.<sup>1</sup> The CPI (Consumer Prices Index) 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).

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

## **7 COVID-19 impact and response**

- 7.1 As noted in section 5 above, the UK COVID-19 lockdown impacted on the Tribunal's plans to recruit Trainee Tribunal Officers at the end of March.
- 7.2 The lockdown also caused us to cancel our scheduled tribunal meetings for the remainder of March and all of April. All parties were notified of these cancellations by the close of business on Friday 20 March.
- 7.3 All Tribunal staff were then put into homeworking. Fortunately all members of the Tribunal Clerks Team and of the Executive Management Team already held laptops which connected to our Cloud-based systems. Since Summer 2018 all our IT systems have been Cloud-based and so accessible via the internet. The Tribunal also held sufficient stock of spare laptops to equip the Admin Support Team with immediate effect. Accordingly there was no break in business continuity on a staffing basis. The Tribunal uses Microsoft 365 and so staff were able to communicate via MS Teams from the outset. Telephony in our three offices was switched to an answer service where messages could be left for staff to collect. In the case of Newport these messages could be collected remotely by dial in. The Tribunal's website opening page was updated to display a conspicuous COVID-19 message, indicating that all forthcoming tribunal hearings had been cancelled and that contact with the Tribunal should be by email wherever possible – and if this was not possible, through the Tribunal's Newport answer service. The Tribunal later switched to a Cloud-based telephony service which allowed incoming and outgoing calls to be handled through the issued laptops, and to be switched to the appropriate personnel wherever they were based at home.
- 7.4 A description of the Tribunal's continuing response to the impact of the COVID-19 pandemic during the initial months of the 2020/21 year will be included in next year's annual report.

## **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 Shippides  
VTW Chief Executive

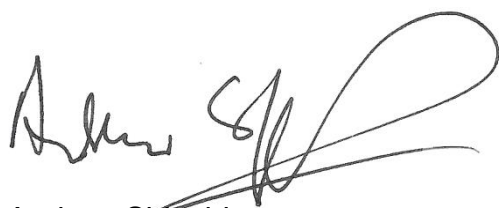


## Statement of Accounting Officer Responsibilities

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 2019/2020**
- D Key Performance Indicators (KPIs)– outcomes table**
- E Revised KPI definitions for 2020/21**
- F Age and gender analysis of the membership (as at 31 March 2020)**
- G Valuation Tribunal for Wales Expenditure 2019/2020**
- H Total expenditure – last seven years’ comparative figures**
- I Organisation Structure**

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

## Appendix A

Number of tribunal meetings		Number of members in Tribunal Clerks team = 7.2			
April	9				
May	11	<b>20</b> to end of May	2.78 per clerk	1.39 per clerk per month	
June	12				
July	15	<b>47</b> to end of July	6.53 per clerk	1.63 per clerk per month	
August	7				
September	14	<b>68</b> to end of September	9.44 per clerk	1.57 per clerk per month	
October	16				
November	15	<b>99</b> to end of November	13.75 per clerk	1.72 per clerk per month	
December	12				
January	15	<b>126</b> to end of January	17.50 per clerk	1.75 per clerk per month	
February	15				
March	13	<b>154</b> to end of March	21.39 per clerk	1.78 per clerk per month	
<b>TOTAL</b>	<b>154</b>				

Cases listed	2017 NDR	Earlier NDR	Specialist NDR	CT List	CTL	CTR	Completion Notices	Reviews of Decision	TOTAL	Average no. per clerk
April	83	0	0	0	13	13	1	1	111	15.42
May	348	0	0	33	12	0	0	1	394	54.72
June	267	84	0	73	3	5	0	5	437	60.69
July	259	38	57	57	4	3	1	2	421	58.47
August	0	36	0	0	4	2	0	0	42	5.83
September	58	118	160	83	1	2	1	4	427	59.31
October	433	5	39	54	5	8	0	7	551	76.53
November	406	1	0	75	2	4	1	0	489	67.92
December	349	17	0	72	1	4	0	2	445	61.81
January	378	2	0	72	5	5	0	2	464	64.44
February	536	0	3	61	14	0	0		614	85.28
March	501	0	5	107	2	2	0		617	85.69
<b>TOTAL</b>	<b>3618</b>	<b>301</b>	<b>264</b>	<b>687</b>	<b>66</b>	<b>48</b>	<b>4</b>	<b>24</b>	<b>5012</b>	<b>696.11</b>

## Workload – last 5 years’ comparative figures:

## Appendix B

### *Valuation Tribunal appeal inputs and clearances - over the last five years*

		Non-domestic Rating Valuation		Council Tax Valuation		All other appeals	
<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%
<b>2019-20</b>							
Input	Brought forward	9356		337		69	
	Received	3986		1037		93	
Cleared	Settled by parties	3039	85%	742	76%	35	28%
	Decided by tribunal	555	15%	235	24%	89	72%
<b>Carried forward</b>		9748		397		38	

#### Notes:

- The NDR and CT Valuation figures include appeals against Invalidity Notices issued by the VOA.
- “All other appeals” cover: CT liability, CT reduction, CT& NDR completion notices, CT & NDR penalty notices, and all formal requests for a review of decision of any type of appeal.
- The NDR valuation appeals cleared this year (2019-20) are similar to the numbers cleared in 2016-17. Both of these years were years during which VOA, under its Service Level Agreement with Welsh Government, was devoting much of its resource to the compilation of new Rating Lists. Clearance targets were accordingly reduced by agreement.

## Appeal Clearance Data 1 April 2019 to 31 March 2020

## Appendix C

Ystadegau Apêl / Appeal statistics

01/04/19 - 31/03/20

Treth Cyngor / Council Tax	D/Y	Derbyniwyd	Datryswyd	Penderfynwyd	C/Y
	B/F	Received	Settled	Decided	C/F
Prisio / Valuation	332	1032	737	235	392
Hysbysiad Annilyys / Invalidity Notice	5	5	5	0	5
Hysbysiad Cosb / Penalty Notice	0	1	1	0	0
Hysbysiad Cwblhad / Completion Notice	1	1	1	1	0
Atebolrwydd / Liability	29	34	12	41	10
Gostyngiad / Reduction	38	29	21	19	27
Adolygiad o benderfyniad / Decision reviews	0	9	0	9	0
<b>Cyfanswm / Totals</b>	<b>405</b>	<b>1111</b>	<b>777</b>	<b>305</b>	<b>434</b>

Ardrethu Annomestig / Non-domestic Rating	D/Y	Derbyniwyd	Datryswyd	Penderfynwyd	C/Y
	B/F	Received	Settled	Decided	C/F
Prisio / Valuation 2017	6480	3936	2616	490	7310
Prisio / Valuation 2010	2718	0	356	55	2307
Prisio / Valuation 2005	26	0	0	0	26
Hysbysiad Annilyys / Invalidity Notice (2017)	105	50	66	1	88
Hysbysiad Annilyys / Invalidity Notice (2010)	27	0	1	9	17
Hysbysiad Cosb / Penalty Notice	0	0	0	0	0
Hysbysiad Cwblhad / Completion Notice	1	0	0	0	1
Adolygiad o benderfyniad / Decision reviews	0	19	0	19	0
<b>Cyfansymiau / Totals</b>	<b>9357</b>	<b>4005</b>	<b>3039</b>	<b>574</b>	<b>9749</b>

<b>Prif gyfanswm / Grand totals</b>	9762	5116	3816	879	10183
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## Key Performance Indicators --- outcomes table

## Appendix D

Performance measure	2019/20 target	2019/20 outcome	Target for 2020/21	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%	80.2%	New KPI definition (see Appendix E)	3353 out of 4183 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%	97.9%	95%	21 CTV >12mths old 11 CTL & CTR >12mths old (out of 1507 cases available for listing)
Written reasons for decision to be issued within 28 days of the end of the appeal hearing	95%	95.6%	95%	37 issued after 28 days (out of 845 decisions)
NDR review of decision requests as a percentage of NDR decided cases	<0.5%	3.44%	<0.5%	19 requests from 555 decisions Lower number of decisions for the year (because of lower listing target for the year) is likely to have distorted the normal percentage.
CTV review of decision requests as a percentage of CTV decided cases	<2.0%	3.0%	<2.0%	7 requests from 235 decisions
CTL review of decision requests as a percentage of CTL decided cases	<5.0%	3.3%	<5.0%	2 requests from 60 decisions (This includes CTR decisions, as CTR cases are technically a variety of CTL)
Decisions referred to higher courts.	<0.5%	0.3%	<0.5%	3 (out of 879 decisions)
Decisions subject to party complaint	<1.0%	zero	<1.0%	
Number of well-founded claims made to the Public Service Ombudsman for Wales against the tribunal	zero	zero	zero	
Number of well-founded Welsh Language Standards compliance issues raised against the tribunal	zero	zero	zero	
The annual average figure per employee for sickness absence not to exceed 5 working days for the central 80% of the full staff distribution.	<5 days	6.50	<5 days	3 staff absent in excess of 40 days each because of medically certified injury or chronic illness

*Note: The first definition [(a)] has been revised in order to ensure that the count of listings is of first-time listings only. The previous definition included first-time listing and subsequent re-listings, which defeated the purpose of trying to establish the timeliness of listings once the Valuation Office Agency (VOA) had concluded its programmed negotiation period.*

*The other KPIs remain unaltered.*

## KPI Definitions

- (a) 95% of hearing notices, in respect of the first-time listing of Non-domestic Rating appeals, to be issued to parties within 8 weeks of VOA programming's target date.<sup>1</sup>
- (b) 95% of Council Tax appeals (valuation and liability) to be cleared within 12 months on lodging with the tribunal
- (c) 95% of all written reasons for decision to be issued within 28 days of the end of the appeal hearing
- (d) NDR review of decision requests to be less than 0.5% of the decided cases
- (e) CTV review of decision requests to be less than 2.0% of the decided cases
- (f) CTL review of decision requests to be less than 5.0% of the decided cases
- (g) Less than 0.5% of all decisions to be referred to higher courts.
- (h) Less than 1.0% of all decisions to be subject to party complaint
- (i) No well-founded claims made to the Public Service Ombudsman for Wales against the tribunal
- (j) No well-founded Welsh Language Standards compliance issues raised against the tribunal
- (k) The annual average figure per employee for sickness absence not to exceed 5 working days for the central 80% of the full staff distribution.

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<sup>1</sup> The former wording was: *90% of non-domestic rating hearing notices to be issued to parties within 8 weeks of VOA programming's target date.*

**Age and gender analysis of the membership (as at 31 March 2020)**

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	3	14	6	32	11	8	0	64	21
Percentage of total membership	0.0%		0.0%		3.5%		12.9%		23.5%		50.6%		9.4%		75.3%	24.7%

Note

- 1 The total membership has reduced from 93 last year to 85. This number is still sufficient for current workload levels.
- 2 The total number of members who are serving local authority council members is 10. These members are never scheduled to sit on hearings related to their council area.



## Valuation Tribunal for Wales Expenditure 2019-2020 (£s)

Maes gwariant Area of expenditure	2019/20		2018/19	
	Swm / Amount	Canran / Percentage	Swm / Amount	Canran / Percentage
Costau staff (ac eithrio pensiynau) Staff costs (excluding pensions)	569,955	53.22%	582,614	54.33%
Costau pensiynau / Pension costs	150,674	14.07%	133,340	12.43%
<b>Is-gyfanswm / Subtotal</b>	<b>720,629</b>	<b>67.29%</b>	<b>715,954</b>	<b>66.76%</b>
Costau swyddfeydd / Office accommodation	172,893	16.15%	123,793	11.54%
Gwariant ar gyfriaduron / Computing	48,151	4.50%	105,966	9.88%
Gweinyddiaeth ganolog / Central administration	38,992	3.64%	36,944	3.45%
Tribiwnlysoedd / Tribunals	25,609	2.39%	29,096	2.71%
Llywodraethu / Governance	2,064	0.19%	1,346	0.13%
Hyfforddiant aelodau / Membership training	16,737	1.56%	12,366	1.15%
Hyfforddiant staff / Staff training	10,787	1.01%	11,860	1.11%
Ad-daliad benthyciad/ Loan repayment	35,000	3.27%	35,000	3.26%
<b>Is-gyfanswm / Subtotal</b>	<b>350,233</b>	<b>32.71%</b>	<b>356,371</b>	<b>33.23%</b>
<b>Cyfanswm / Total</b>	<b>1,070,862</b>		<b>1,072,325</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). Dyma Blwyddyn 2 yr ad-daliadau..

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). This is Year 2 of the repayments.

## Cyfanswm gwariant – ffigurau cymharol y saith blynedd ddiwethaf

## Total expenditure – last seven 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%
2019-20	1,070,862	21.16%	720,629	+0.65%	350,233	-1.72%

## Nodiadau

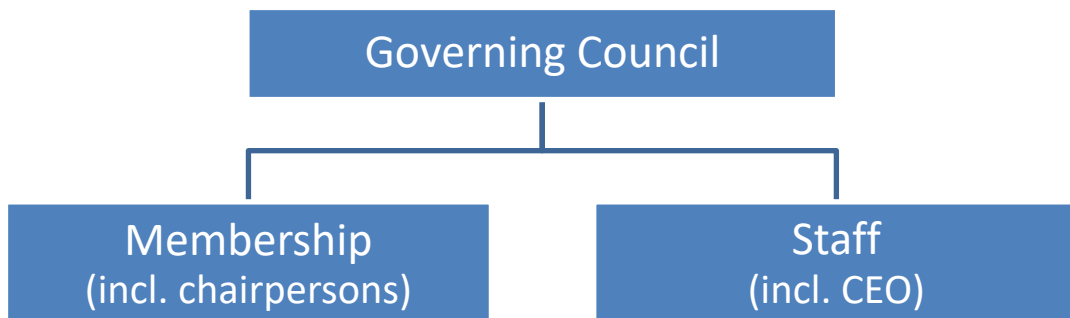
Mae'r tabl uchod yn gofnod o'r arbedion a gyflawnwyd dros y saith mlynedd diwethaf. Mae gwariant wedi gwastatáu ar ôl sawl blwyddyn o arbedion blynyddol mawr.

## Notes

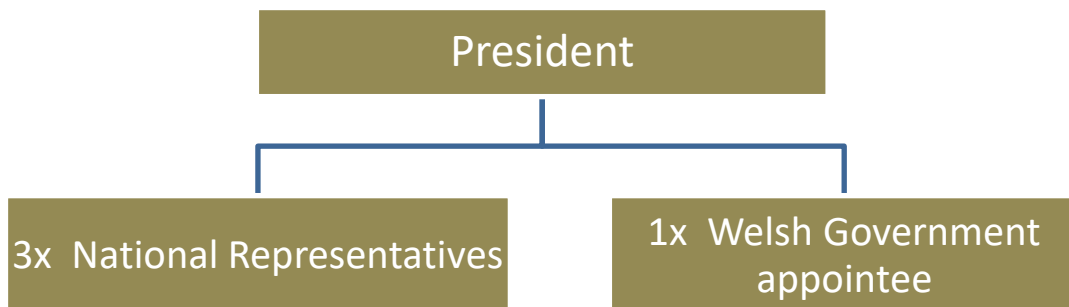
The above table is a record of savings achieved over the last seven years. Expenditure has plateaued after several years of major annual savings.

## Organisation structure

### Overall Structure



### Composition of Governing Council



### Staffing Structure

