



Operational Plan 2024/25

Carolyn Dawson (CEO)

1. Statement of purpose
2. Strategic Objectives
3. Aims for 2024/25

Appendices:

- A Detailed objectives and measures to evaluate Strategic Objectives [KPI's]
- B Strategic Risk Register
- C Organisational Structure

1. Statement of Purpose

1.1. The Role of the Tribunal and its Services

The Valuation Tribunal for Wales (VTW) determines local taxation appeals raised by Welsh citizens and businesses. Appeals can be lodged regarding:

- Property valuation for council tax and non-domestic rating purposes
- Validity of a proposal to alter property valuation
- Penalties for failure to provide property information
- Completion status of new properties for billing purposes
- Council tax liability
- Extent of council tax liability, including discounts, exemptions, and reductions
- Property valuation for drainage rate purposes

Billing Authorities can also apply to the VTW for approval to inspect a hereditament.

VTW provides its services free of charge as it has no power to award costs.

Historically, the Valuation Office Agency (VOA) automatically referred unresolved property valuation appeals to the Tribunal. However, since April 1, 2023, rating appeals must be registered directly with the Tribunal by the aggrieved parties. Automatic transmission persists only for council tax appeals decided by the VOA. Appeals against council tax decisions made by billing authorities must be registered directly by the appellant. Billing authorities also have penalty levying powers similar to the VOA, allowing appeals against such penalties to be directed to the Tribunal. Additionally, disputes over completion notices issued by billing authorities for unlisted properties can be appealed directly to the Tribunal.

1.2. The Purpose of the Tribunal and its Services

The VTW aims to provide an independent assessment of local taxation disputes, offering the first avenue of independent redress for citizens and businesses. This accessible forum allows individuals to present their cases without formal court rules. Cases are typically heard by a three-person panel of unpaid, trained volunteers, assisted by a professional clerk. Most disputes are resolved at this level, with tribunal decisions holding legal force. Only a few cases proceed to upper courts.

The Tribunal's objective is to provide accessible, low-cost, and informal access to justice for Welsh citizens and businesses. This service has been effectively delivered since the Local Government Act 1948 introduced Local Valuation Courts.

1.3. The Operating Environment and Governance

1.3.1. Relationship to Welsh Government and the Framework Agreement

The VTW is a Welsh Government Sponsored Body (WGSB), created by statute and funded by public money. It holds a framework agreement with Welsh Government outlining mutual responsibilities for governance, financial prudence, and

accountability to Welsh Ministers. The framework document is currently under review and expected to be finalised within the operational year.

1.3.2. Funding Arrangements

The Tribunal's funding is annually determined by Welsh Government, considering workload, financial commitments, and future plans. Funds are disbursed quarterly, with monthly expenditure monitoring by Welsh Government. An expenditure report is included in the Tribunal's annual report. The Chief Executive, designated as the budget holder, is personally accountable under government accounting procedures. Going forward into 2024/25 VTW is well placed to meet all its obligations and targets having secured a new baseline budget of £1.9 million.

1.3.3. Audit and Management of Risk

The Tribunal can arrange internal audits by engaging contractors or rely on Welsh Government Internal Audit. External audits are conducted by the Auditor General for Wales. Daily risk management is handled by the Chief Executive and Executive Manager, with a risk register maintained and scrutinised by the Governing Council.

1.4. Organisational Structure and Membership

The VTW is a statutory legal entity with a membership that elects a president and three national representatives to the Governing Council. The Council directs the Tribunal on behalf of the membership. Welsh Government Ministers can appoint up to three members to the Council.

The Governing Council is responsible for:

- General oversight of the Tribunal and the delivery of its service.
- Strategic direction.
- Ensuring compliance with the Tribunal's corporate statutory obligations (including health & safety, data protection, equality and diversity, and Welsh Language standards) and with the Framework document made by Welsh Ministers.
- Policy formation.
- The appointment of a chief executive.
- The determination of the staffing structure and membership levels.

The incumbent Welsh Government Appointee, Mr Russell Lawson, resigned his position in December 2023, and the sponsorship team is working to appoint a replacement within the current operational year.

1.5. Welsh language provision and language standards

The Tribunal adheres to Welsh Language standards and is overseen by the Welsh Language Commissioner. Sixteen percent of the staff and twenty-three percent of the membership are fluent Welsh speakers. Among the remaining staff, there is a range of Welsh language proficiency.

The Tribunal actively promotes the development of Welsh language skills and is committed to funding all relevant Welsh language courses that staff wish to undertake.

Language skills are emphasised in all job recruitment processes, supported by a developed levels table included in all recruitment packs. Currently, the demand for Welsh language appeal hearings is low, with fewer than 10 hearings per year. However, the Tribunal is equipped to manage a significant increase in this demand with existing resources should it arise.

2. Strategic Objectives

- a. **Justice for the People of Wales**
 - Provide an efficient, independent, fair, accessible, and expert appeals system for local taxation issues.
 - Produce high-quality, timely, and lawful decisions.
- b. **Efficient Organisation**
 - Structure and organise the Tribunal cost-effectively to meet service users' needs.
 - Adapt, modernise, and improve in response to changing cultural and legislative demands.
- c. **Value for Money**
 - Meet Welsh Ministers' budgetary requirements and manage public resources responsibly as per the "Managing Welsh Public Money" framework.
- d. **Appeal System Improvement and Innovation**
 - Provide expert opinions on the appeal system to policy-making bodies and other stakeholders.

3. Aims for 2024/25

VTW aims to fulfil its strategic objectives in the coming year by ensuring that all the following aims are met and monitored, as far as reasonably practicable, in accordance with the organisation's KPIs as set out in Appendix [B].

Justice for the People of Wales

- Arrange between 120 and 160 tribunal meetings over the operational year.
- List the remaining 2010/2017 Rating List appeals (including Specialist Unit cases).
- List any 2023 Rating List appeals within six months of receipt.
- NDR appeals against the 2023 Rating List to be cleared within 12 months of lodging with the Tribunal.
- List any Council Tax (valuation and liability) appeals within six months of receipt.
- Achieve a high percentage of first-time listings resulting in the resolution of appeals.
- Written reasons for decisions to be issued within 28 days of the end of the appeal hearing.

Efficient Organisation

- Recruit one Clerk and up to two Tribunal Support Officers to ensure service continuity and preparation for NDR revaluation 2026 and Council Tax revaluation 2028.
- Continue staff professional development.
- Encourage leadership and management learning.
- Take every opportunity to recruit more lay members to ensure succession planning in readiness for the 2028 Council Tax revaluation and other local taxation reform.
- Increase training levels for staff and members.
- Ensure invoices are paid in a timely manner – paying invoices within 10 working days where no disputes exist.
- Ensure the IT system is fit for purpose.
- Continue to develop the suite of members training videos for use on the members portal.
- Continue to develop video content for VTW website & social media.
- Encourage and continue stakeholder engagement with Welsh Government, Valuation Office Agency, IRRV and other professional bodies, and all other stakeholders.
- Contribute to discussion and collaborate with Welsh Government's Policy Unit regarding wider tribunal reform initiatives and their impact on service provision and continuity.

Value for Money

- Monitor efficiency by way of cost per appeal.
- Monitor Staff absence.
- Secure office accommodation in Newport [the current lease expires in October 2024].
- Encourage and monitor service of notices electronically.

Appeal system improvement and innovation

- Explore IT staffing requirements.
- Ensure IT improvement & development by:
 - Implementing a portal for digital submission of all appeal streams.
 - Introducing iPads for Tribunal Members.
 - Bringing website administration in-house.

By focusing on these objectives and aims, the Valuation Tribunal for Wales will continue to provide essential, accessible, and efficient services to the citizens and businesses of Wales.

Performance measure	2023/24 target	2023/24 outcome	Target for 2024/25	Reason for any target change / or further detail/information
Justice for the People of Wales				
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.	95%	82.2%	N/A	A total of 3,667 out of 4,456 first-time listings were issued to parties within 8 weeks of the VOA's target date. While VTW did not meet the target, the 82% achievement this year marks a significant improvement over the previous year's 74.1%. With the advent of Check/Challenge/Appeal for the 2023 Rating List, this KPI is now largely redundant and will be replaced with a more appropriate target in future years.
List any 2023 rating list appeal within six months of receipt	New 2024	New 2024	95%	Appeals are now lodged directly with the VTW and it needs to ensure that they are dealt with in a timely manner.
NDR appeals against the 2023 Rating List to be cleared within 12 months of lodging with the Tribunal.	New 2024	New 2024	95%	Deferral of appeal listings is sometimes unavoidable, but the VTW will ensure that any appeals are cleared within 12 months, unless there is good reason for appeals to be stayed.
List any Council Tax (valuation and liability) appeals within six months of receipt	New 2024	New 2024	95%	Council Tax appeals should have their first listing for tribunal within six months of receipt to ensure that they are dealt with in a timely manner.
Council Tax appeals (valuation and liability) to be cleared within 12 months of lodging with the Tribunal	95%	93.3%	95%	71 out of 1058 clearances were in respect of cases that were more than 12 months old; effectively, 6.7% of those cases cleared had been registered as appeals for over 12 months before they were resolved. Although not on target, the 93.3%

Performance measure	2023/24 target	2023/24 outcome	Target for 2024/25	Reason for any target change / or further detail/information
				achievement this year is a definite improvement over the previous year's 89.1%. Due to the increased demand by the VOA for listings of NDR cases and the limited staff resources within VTW, it was not possible to list the amount of CTV cases required to meet this KPI.
Written reasons for decision to be issued within 28 days of the end of the appeal hearing	95%	95.7%	95%	41 out of 933 decisions (4.3%) were issued outside the 28-day target.
NDR review of decision requests as a percentage of NDR decided cases	<0.50%	0.4%	<0.50%	3 requests from 606 decisions. All 3 applications were on the grounds of non-attendance of a party.
CTV review of decision requests as a percentage of CTV decided cases	<2.0%	2.6%	<2.0%	7 requests from 271 decisions. 2 were on the grounds of party non-attendance.
CTL review of decision requests as a percentage of CTL decided cases	<5.0%	3.5%	<5.0%	2 requests from 56 decisions.
Percentage of 1 st time listings resulting in resolution of appeals.	New 2024	New 2024	75%	What percentage? Suggest 75-80%
Decisions referred to higher courts.	<0.50%	0.2%	<0.5%	2 referrals from 933 decisions.
Decisions subject to party complaint	<1.0%	0.01	<1.0%	1 complaint from 933 decisions.
Efficient Organisation				
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	

Performance measure	2023/24 target	2023/24 outcome	Target for 2024/25	Reason for any target change / or further detail/information
Value for Money				
The annual average figure per employee for sickness absence not to exceed 5 working days.	<5 days	12.7 days	<5 days	It is many years since VTW has failed to reach this target. The figure is distorted by long-term staff sickness. Notably, 10 of the 16 members of staff had no sickness absence.
Payment of invoices within 10 working days of receipt.	New 2024	New 2024	90%	Unless there is some dispute over the amount invoiced.
Number of training days provided for all VTW staff.	New 2024	New 2024	6	
Number of training days provided for membership.	New 2024	New 2024	2	
Percentage of tribunal notices being served electronically.	New 2024	New 2024	80%	In line with the VTW's drive for paperless processes, whilst ensuring that those citizens without access to electronic services are not disadvantaged.
Percentage of 2023 Rating List appeals being lodged using the VTW's online portal.	New 2024	New 2024	90%	As above.

VALUATION TRIBUNAL FOR WALES

Completed by and date: Carolyn Dawson – May 2024

Risk Identification and Assessment									Proximity (6)	Proposed action to manage the risk			
(1) Ref	(2) Risk Description	(3) Inherent Risk			(4) Risk control measures [Include whether action is to Tolerate, Transfer, Treat or Terminate]	(5) Residual Risk				(7) Further actions planned to mitigate the risk	(8) Time-scale	(9) Review date	(10) Owner
		I	L	O		I	L	O					
V1	If we do not review and manage our financial operations, then there is a risk that the VTW will overspend its budget.	4	3	12	Treat - Monitor spend monthly. Receive regular forecasts from Finance Officer. CEO to provide quarterly forecasts to WAG and monthly forecasts during the last quarter.	4	1	4		Constantly monitor	Ongoing	Ongoing	CEO
V2	Tribunal reform is likely to result in the VTW being taken into the Welsh First-Tier Tribunal during 2028. The resultant uncertainty, for both staff and members, may lead to a loss of personnel.	5	5	25	Treat – Ensure that staff and members are kept up to date with current information regarding any proposed changes and that the Tribunal Reform project is aware of potential impacts as the programme develops. Management will need to attempt to mitigate concerns by being open and proactive with members and staff. Further recruitment will be	4	4	16		Constantly monitor	Ongoing	Ongoing	Management Team / CEO

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		I	L	O		I	L	O					
				25	needed if losses are sustained.			12					
V3	If key members of staff leave the Service, there will not be enough skilled staff to support VTW operations. This risk is particularly acute due to the VTW's staff age profile and its potential move to the proposed Welsh First-Tier Tribunal (See V2 and V4).	5	5	25	Treat – Staff training, regular appraisal, delegation of duties to encourage staff to take on more interesting roles and encourage personal development.	4	3	12		Managers to monitor staff job satisfaction and brief CEO on any staff problems and potential opportunities for staff development.	Ongoing	Ongoing	Management Team / CEO
V4	The average age of VTW staff is c50 and there is a risk that those over 55 may opt to take early retirement.	5	5	25	Treat – Although the VTW has recently recruited younger staff, the average age has only been marginally reduced.	5	3	15		Succession planning and training of existing staff is required. Recruitment from outside the organisation will be required to fill critical roles where skills are lacking within.	Ongoing	Ongoing	Management Team / CEO

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		I	L	O		I	L	O					
V5	Despite attempts to recruit new members, the VTW's membership is still below the desired complement and its profile is aging. Current numbers are insufficient to service the scheduling of more VT hearings.	5	4	20	Treat – Continue ongoing recruitment campaigns. Use social media and other resources to attract younger membership.	5	3	15		Attempt to boost the profile of the VTW by attending national events across Wales and increase interest in membership.			Management team / CEO
V6	If the VTW fails to deliver its statutory functions, then there is a risk that it will receive adverse publicity.	4	3	12	Treat - Ensure members of staff are aware of statutory functions of the Tribunal and that policy documents and desktop instructions are adhered to.	4	2	8		Ensure adequate policies are available and that they are frequently reviewed and updated.	Ongoing	Ongoing	Management Team / CEO
V7	If there is a major incident (power loss or equipment failure) then there is a risk of total loss of information and	5	4	20	Treat - Data is regularly backed up, both locally and globally, allowing recovery of the entire database. Database is cloud based and	4	1	4		Review back-up procedures to ensure they are robust.	Ongoing	Ongoing	Management Team / CEO

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		I	L	O		I	L	O					
	communication technology infrastructure.				can be accessed via any internet connection should the main office broadband connections fail.								
V8	All IT support and services have been developed internally. Loss of our contracted developer and key personnel would lead to no further development and could mean that the system may stop functioning causing huge disruption across this service.	5	4	20	Treat – Ensure that adequate support of IT is put in place internally. In the future it may be necessary to have dedicated IT support.	5	3	15		Ensure that IT Team shares responsibility for organisational IT support.	Ongoing	Ongoing	Management Team / CEO
V9	If data is not securely handled, then there will be a risk of adverse publicity and possible loss of sensitive information.	4	3	12	Treat - General security policy in place, document retention policy and desktop instructions in place. Seek suitable on-line training modules to be completed by all members of staff.	4	2	8		Regularly remind staff of their personal responsibilities in line with VTW policies and arrange GDPR training for all.	Ongoing	Ongoing	Management Team / CEO

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		I	L	O		I	L	O					
V11	If the VTW does not work with WG and Welsh BAs to ensure that the new Council Tax legislation is fit for purpose, then there is a risk that Council Tax appeals will not be processed efficiently and may be subject to legal challenge.	5	4	20	Treat – Management Team to work closely with WG to ensure that legislation is fit for purpose and monitor development to ensure timely delivery of legislation.	4	3	12		Regularly review progress and ensure the legislation is updated to cover VTW requirements.	Ongoing	Ongoing	Management Team / CEO
V12	The VTW is required to maintain a permanent office and the current lease on the Newport office, the only VTW accommodation, expires in October 2024.	5	4	20	Treat – The services of a surveyor have been secured to commence negotiations with the current landlord with a view to renewing the existing lease.	4	2	8		Regularly review progress of negotiations and provide assistance as and when required.	Ongoing	Ongoing	Management Team / CEO

Notes:

Col (1) Reference number.

Col (2) Risk description including cause and consequence in the “If” ... “then” format. Where possible risks should be linked to business plans.

Col (3) Inherent risk score - Exposure arising from a risk before any action has been taken to manage it.

Col (4) Include measures already in place. Only actions in place can be used in determining the residual score. Also indicate for each risk the response whether - Tolerate, Transfer, Treat or Terminate.

Col (5) Residual risk score - Assessment of risk with control measures implemented.

Col (6) Proximity – Reflect the possible timing of the risk materialising i.e is the threat / opportunity stronger at a particular time using the scale:

Black - Short term 0-3 months; **Grey** - Medium term 4-12 months; **Blue** - Long Term 13 months+

Col (7) Record proposed planned controls or mitigating actions to maintain or reduce the risk to an acceptable level.

Col (8) Timing of proposed actions where known.

Col (9) Date the risk was reviewed, quarterly intervals as a minimum.

Col (10) Person who has accountability for the risk.

I = Impact (An assessment of the consequences of the risk materialising, scored 1-5)

L= Likelihood (An assessment of the probability of a risk materialising, scored 1-5)

O=Overall Score (Impact x Likelihood)

RAG status **Red**, **Amber**, **Green** (Red 15-25, Amber 4-14, Green 1-3).

ORGANISATIONAL PLAN

2023-2024

■ Governing Council ■ Membership ■ Employees

