

VALUATION TRIBUNAL FOR WALES

ANNUAL REPORT 2020-2021

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Foreword by the President of the Valuation Tribunal for Wales

This year has been an exceptional year due to the disruption which has affected everyone because of the coronavirus. The challenge has meant that the number of appeals cleared during the year dropped. In the early stages there were no oral hearings, but as time progressed a number of appeals were listed and appeal outcomes decided. I am pleased that we did manage to list nearly two-thirds of the volumes listed in the previous year. As a Tribunal Service we have had to find alternative ways to conduct our business. Many of the changes were forced on us but have enabled the service to benefit from these changes which holds good for the future. The technology that was already in place has meant that the challenges faced by the Tribunal were made easier to progress to the new situation we faced. Video conferences have meant that parties have been brought into the hearings and kept both staff and members, including the Governing Council, up to date with procedures.

I am pleased that our Newport Office has been significantly improved both for staff, tribunal members and appeal parties facilitating appeals to be resolved in a much improved pleasant environment. These improvements and the two satellite offices closing in Llandudno Junction and Penllergaer, has enabled the option of home working to be undertaken willingly by all the staff.

The service faces financial restraints which may well affect the work of the VTW in the future as the budget does not allow room for manoeuvre. We are a small service with successful appeal outcomes. I am hopeful that discussion with Welsh Government on the financial issues as well as small amendments to our Regulations will enable us to continue to serve the public professionally with a continuing efficient service.

In conclusion, I thank the Chief Executive and his management team, all tribunal members and staff of the Tribunal who have collectively contributed towards the efficient and effective service delivered by the VTW during a testing time.

Gyda fy niolch i bawb sy'n ymwneud â'r gwasanaeth.

Carol Cobert

President - Valuation Tribunal for Wales

Introduction by the Chief Executive

The central theme running throughout this report is the impact of the COVID pandemic on the VTW's operations. This unprecedented year has, without question, brought disruption to our throughputs and to our normal procedures and practices. Although the drop in the number of appeals cleared this year is obviously an unwelcome consequence, some of the challenges we have met and the solutions they have caused us to find have brought with them some operational benefits for the future. They have caused us to innovate more rapidly than we might otherwise have done. They have increased the pace of change; and overall, in my view, the changes that we have adopted as an organisation have a lot to commend them – and many of them will be here to stay for a long time to come.

We have utilised video conferencing technology a great deal throughout this year -- both internally on an administrative basis and for governance purposes, and externally to bring parties into hearings so that we can determine their cases. Although our listing programme was disrupted and we had an initial period without any oral hearings at all, we did manage to list very nearly two-thirds of the volumes listed in the previous year.

We are a small organisation and we were fleet of foot compared to many much larger bodies in reacting to the challenges brought this year. We were fortunate in having technological kit available for all our staff right from the outset. We also seized opportunities when they were presented to us. We took the opportunity to modernise our administrative and hearing centre in Newport as soon as the first lockdown kicked in, and we took bold steps (closing our Swansea and Llandudno Junction offices) when it was clear that homeworking for our people outside of Newport was not only viable, it was also a good option – taken to readily by the people involved.

The report does close however with some analysis of the Tribunal's funding situation over the last eight years. The VTW does recognise that belts have had to be tightened (and pips squeezed) over this time; but the organisation is nearing a point, if it has not already passed it, where a thorough assessment of the tribunal's needs must be undertaken by Welsh Government - with our assistance, of course. The VTW has modernised and improved over this time, and it has played its part in responding to pressure on the public purse, but it is at a point now where the balance between sufficient funding and underfunding is critical.

Andrew Shippides
Chief Executive – Valuation Tribunal for Wales

1 2020-21: the year of COVID

- 1.1 The first UK COVID-19 lockdown began just before this reporting year started; and so the VTW began the year with all its offices shut to business. We cancelled all our tribunal hearings which had been arranged for April and our hearing plans for May; and staff were sent home to await developments. Fortunately we were well equipped to undertake homeworking. All tribunal clerks, being mobile workers, already had laptop computers and Microsoft 365 business accounts, which allowed organisation-wide video-conferencing connectivity through Microsoft Teams and the internet. Additionally we held sufficient stock of identical laptop computers to issue to our administration team workers before they left the office for lockdown purposes. The outstanding issue therefore was: How do we manage our business and service delivery? In short, what do we do? -- and when?
- 1.2 Initially we turned our attention to two things. One was to increase our focus on remodelling our reception area and other required refurbishment works in our Newport building while the building was empty, given that the construction sector had been given keyworker status. The other was to promote the use of a seldom used procedure laid out in our establishing statutory regulations, which allows for the disposal of appeals through a process based entirely on document exchange. This process is usually cited as our *written representations* procedure. Details of how the refurbishment works were managed in a COVID-safe manner are given in section 6 on *Estates*. Details of the pursuit of written representations are given in section 2 – *Workload, further appeals and complaints*.
- 1.3 By the end July, given the relative ease in which we had moved into homebased working, we had made some key strategic decisions about the future delivery of our service. The first of these decisions was to permanently close our satellite offices based within Welsh Government buildings in Llandudno Junction and Swansea. The number of workers had been reduced in these locations over the years, so that only three remained in each case. Prior to the advent of the COVID pandemic, we had planned to investigate the option of homebased working for these employees during this reporting year. The arrival of COVID-19 and the subsequent lockdown merely escalated the pace. It forced the immediate implementation of homeworking. It formed a *de facto* dry-run of the idea; and it worked. Once we had switched from three traditional office-based telephone systems to a single Cloud-based system that used a PC's microphone and speakers facilities (or plugged-in headsets) rather than traditional telephone handsets, it was clear that our staff in the west and north of the country could be located at any desk, rather than at a desk at a particular office location. We accordingly negotiated the early termination of our leases with Welsh Government – with the technical end-date being 31 March 2021, although for operational purposes we actually cleared our workspaces by the end of October 2020.
- 1.4 Another key strategic decision, after having completed our Newport refurbishment works and implementing a large number of COVID safety measures on site, was to adopt the Zoom video-conferencing app for future oral

hearings. This would allow parties to attend oral hearings by video link and stay safe. Although we could have utilised Microsoft Teams with immediate effect and for no extra cost, we concluded, after careful scrutiny of both Teams and Zoom, that Zoom was the more polished, sophisticated and flexible product (certainly at that stage). Amongst a range of features which would be useful in a hearing context (including breakout rooms), it also provided separate audio streams for language translation purposes. In practical terms, the prevalence of its use was greater in the wider community, and so it better facilitated access to the tribunal by ordinary rate and council tax payers. The tribunal therefore purchased an annual business licence, which allowed it to implement a range of security controls and also to make recordings of hearings for future internal training purposes. Oral hearings recommenced at Newport at the beginning of September. (It should be noted in this context that the tribunal must give a minimum period of four weeks' statutory notice for all its hearings. In practice this is extended to 6 to 8 weeks, in order to allow sufficient time for the parties to prepare. This explains why hearings recommenced at this point despite the key decisions and preparations being made in early July.)

- 1.5 In line with Government requirements and subsequent advice, the tribunal's staff continued to work principally at home throughout the remainder of this reporting year. Only a "skeleton crew", on a rota based, was deployed at the Newport office at any one time. Because the statutory regulations governing the conduct of VTW hearings presuppose that an oral hearing takes place at a named physical location (which should also be accessible for public attendance), it was not possible to conduct hearings entirely by video conference with all three tribunal panel members and the advising clerk attending by way of Zoom. Initially all three members and the clerk attended at the location. Fortunately our hearing room is sufficiently large to accommodate social distancing of two metres between all these participants. Additionally, Perspex separation screens were used. Although no members of the public attended during the year to observe a hearing, provision was made to accommodate a small number should they do so – again with appropriate social distancing and COVID-safe precautions. After a number of weeks we reduced the number of physically-attending panel members to two; the third member joined by video link. This allowed us to utilise tribunal members who resided in other parts of the country, as, throughout the year, it was not possible to hire the external venues for hearings that we would have ordinarily used prior to the COVID pandemic. On occasion we have also operated with one member in attendance at Newport and two members attending by Zoom. Because of the lack of external venues, we also adapted the board room within our Newport building for tribunal hearing purposes, in order to increase our capacity when required.

2 Workload, further appeals, and complaints

Workload

- 2.1 The tribunal listed 2,601 rating cases this year; 424 council tax valuation cases; and 80 other types of appeal (principally council tax liability matters, including reduction scheme appeals). This represented 62%, 62% and 68% respectively of the previous year's listing volumes. Effectively the impact of the COVID-19 pandemic and the associated governmental and public health response reduced the processing of workload by 37%. Details of the number of tribunal meetings and cases listed are given in Appendix A.
- 2.2 5,452 rating appeals were cleared, which was an increase of just over 1,800 cases on the previous year – as parties managed to resolve issues without the tribunal's intervention. This reflects the fact that resources within the Valuation Office Agency (VOA) had moved from focus on revaluation work for the (now cancelled) 2021 non-domestic rating lists to appeal work. 896 council tax valuation appeals were cleared, which was 8% down from the previous year; and 110 other appeal types, including review requests, were resolved (down 11% on the 2019-20 figure).
- 2.3 Overall the figures for listing and clearances are creditable given the substantial disruption that COVID-19 brought to usual practices and procedures. Detailed figures are workloads are presented in Appendices B and C. Appendix B presents comparative figures against the previous four years, and Appendix C provides a detailed breakdown of this year's results.
- 2.4 As noted in Section 1 above, the initial months of lockdown saw the cancellation, and then suspension, of oral hearings. During this time we tried to identify cases which would be capable of being resolved through the tribunal's formal written representations procedure. This procedure is seldom used as it requires the full agreement of all parties and it has an elongated timeframe when compared to the oral hearing pathway. The time period from the issuing of a notice of hearing to a case actually being heard is generally between six and eight weeks, whereas the written representations statutory timetable tends to cover 12 weeks or longer. The written representations procedure can also sometimes breakdown, and the matter then has to be referred to an oral hearing. Generally the public body, whose original decision is being challenged in the appeal, has, in the past, preferred to defend its position at a hearing rather than by way of formal document exchange, even where an appellant may be disposed to following the written procedural route. Consequently the initial agreement of all parties is usually not achieved. In the initial weeks of lockdown we identified eight council tax valuation (CTV) cases and 52 council tax liability cases (CTL) [including council tax reduction cases] which may be suitable candidates to explore. In the end only one CTV case was fully resolved through this mechanism, and 13 CTL cases. Much work was poured into managing this process with little material benefit accruing. The parties on balance preferred to proceed to an oral hearing once these became available again.

- 2.5 In contrast to the written representations procedure, oral hearings via video link have been welcomed and adopted by all parties. Initially some organisations had reservations about the Tribunal's preferred communication app (Zoom) because of rumours as to its security. But most have now become accustomed to using it, and it fits well with ordinary rates and council tax payers. The Tribunal has produced a Best Practice Protocol (available on its website) which explains the Tribunal's approach to video hearings and the expectations placed on all parties. The Protocol makes it plain that, although the preferred medium is Zoom, hearings can be undertaken using Microsoft Teams so long as all the parties agree to this in advance. A few hearings have been completed using Teams software. They have all involved large organisations rather than unrepresented individuals.
- 2.6 Despite the disruption that the COVID pandemic brought to the processing of its workload, the Tribunal managed to achieve six of its nine workload-linked Key Performance Indicators (KPIs). Two of the missed targets were, at least in part, directly attributable to the impact of pandemic. The first of these related to the clearance of council tax appeals within 12 months of being lodged with the tribunal. The Tribunal achieved 87% instead of the target 95%, as a direct result of the five months without oral hearings (April to August). The second of these related to requests for reviews of decision in CTL cases. Some of the inputs into this KPI this year occurred because appellants failed to appear at their allocated hearing because of difficulties directly attributable to the impact of COVID-19. Non-appearance at a tribunal hearing because of factors which are outside of the control of the individual concerned is a valid basis for a review request and for the decision to be set aside. The third KPI not quite reached related to the issuing of statements of reasons for decision within 28 days of the hearing. The result was just under 94%, whereas the target is 95%. This was obviously a near-miss. However, focus on tribunal clerks achieving this target in 2021-22 will be increased in the light of this result. The full table of KPI outcomes is shown in Appendix D and the definitions for 2021-22 are in Appendix E.

Further appeals

- 2.7 No appeals against VTW decisions were lodged with the Upper Tribunal (rating cases) or the High Court (council tax cases) during the course of the year

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 85 to 80 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 for workloads during 2021/22. However the Tribunal will be starting a recruitment campaign for new members towards the end of 2021/22. These new members will be trained during 2022/23 in order to ensure business continuity into 2023/24 when a significant number of the current membership will reach the end of its final term of appointment.
- 3.2 The age and gender profile has remained very similar to 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 begins active recruitment again, it will be positively addressing gender, age and diversity issues. See Appendix F for details of the current profile. One third of the membership is fluent in the Welsh language.

Training

- 3.3 The planned training events for 2020/21 were cancelled because of the impact of COVID-19. We hope to reconvene in-person events in 2021/22. However during the course of this year we have explored the possibility of creating a suite of training videos which will be available to all members through our website. We began recording these at the end of this reporting period and they will be made available to our membership during the coming year.

4 Governing Council

- 4.1 The Tribunal's governance statement in on page 16 of this report.
- 4.2 The Governing Council is led by the Tribunal's President, Carol Cobert. The other incumbents on the Council throughout this year were:

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

- 4.3 The Governing Council sets the strategic direction of the Tribunal and met five times during the year (July, August, September, January and February). All meetings were conducted through video conferencing. The August meeting was a special meeting with Sir Wyn Williams, President of the Welsh Tribunals. It was designed to explore how the tribunals under Sir Wyn's purview and the VTW could build links, with a view to sharing experience and expertise. It was agreed that, moving forward, the VTW President, accompanying by the VTW's CEO, would be invited to the meetings that Sir Wyn convenes of the judicial heads of the other Welsh tribunals. The VTW would also invite the President of the Welsh Tribunals to address the collected chairpersons of the VTW when a suitable opportunity arose.
- 4.4 In January and February the Governing Council examined its executive management structure and concluded that its current form, which was implemented in 2017, should not be changed. It was effective and fit for purpose. Reducing it to a two-person team (which had been the outlined in the forward plan made in 2017) when the current CEO retires (projected for 2022) would overburden the remaining incumbents. Accordingly the three-person team would remain in place for time being. Any new CEO would be recruited initially on the basis of two-year contract. An opportunity to review the executive management team structure would then arise naturally towards the end of that fixed term.

5 Staffing

- 5.1 The year opened with 14.4 fulltime equivalent (FTE) officers in post (3 in the Executive Management Team, 6.8 in the Tribunal Clerk Team, and 3.6 in the Administration Support Team). The Tribunal Clerk Team was under-resourced as a fully trained tribunal clerk had left at the end of March 2020 to join Her Majesty's Courts and Tribunals Service (HMCTS) as a magistrates' courts' clerk. As covered in last year's report we had a recruitment campaign in early 2020 for three trainee tribunal clerks to cover this shortfall in staff and provide future business continuity given the aging staff profile of the organisation. Interviews however were postponed because of the onset of the first COVID-19 lockdown. Fortunately we were able to conduct them in August by video link. We recruited three strong graduate candidates, who started towards the end of September. All appointees were under the age of 30. The recruitment reduced the overall average staff age within the organisation from 51 to 47 years. All trainees began a Graduate Diploma in Law course through Swansea University in January 2021.
- 5.2 As noted in Section 1 above (*2020-21: the year of COVID*) and Section 6 below (*Estates*) we closed our office in Swansea with operational effect on 31 October. This resulted in the redundancy of the 0.6 part-time member of staff of our administration support team. A review of the administration support provision had concluded that this post was not necessary for our continuing needs, and so no relocation was offered and no replacement sought. Accordingly at the end of this reporting year the overall level of staffing in the organisation was 15.8 FTE officers. Three members of staff are fluent Welsh speakers. One further member of staff holds high level proficiency, but is slightly below completely fluent. [See Appendix I for diagrams of the organisational structure.]
- 5.3 The average number of sickness leave days per member of staff this year was 4.31. This averages out a single period of long-term sick leave for one member of staff. All but two members of staff had no absences because of sickness. This may have been an unanticipated benefit of COVID-19 lockdowns, social distancing and other COVID safety measures pursued nationally. 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, was less than half a day (0.48).

6 Estates

- 6.1 As noted in section 1 above, the Tribunal took the major decision this year to close its small satellite occupations in Welsh Government buildings in Llandudno Junction and Swansea. The staff based in these locations would become permanent home-based workers. This cemented the *de facto* position which had been thrust upon the Tribunal (like many other desk-based organisations) by the impact of the COVID pandemic. The saving would be of the order of £25K per year, starting in 2020-21.
- 6.2 The affected staff were provided with desks and office chairs of their choice to fit into their own home environments – together with other required kit, such as compact printers, shredders, storage etc. Mini desktop computers, together with large screen monitors, were relocated from the former office sites to the respective homes. The process was consultative and individualised so that staff were able to set up an appropriate workspace for the VTW's business needs with as little disruption to the individuals' domestic circumstances as possible.
- 6.3 Closing the satellite offices meant that the VTW will have a single main office going forward. This office has been based at the same location in Newport for over 15 years. The office required some internal and external decorative attention, replacement floor coverings, modern lighting and a remodelling of its reception area. The enforced closure because of the COVID pandemic gave us an ideal opportunity to undertake these works; and the required funds could be found from within the budget because of the halt to normal business operations. The Finance and Executive Manager acted as the principal project co-ordinator and the local Executive Manager attended the site on a daily basis to manage the employed contractors within the building and ensure a COVID-safe environment.
- 6.4 Our one main office is now significantly improved and will comprise a better workplace for staff when a full return to office-based working is resumed. It also constitutes a far more pleasant, and indeed impressive, space where tribunal members and appeal parties can meet to resolve appeals when in-person hearings eventually recommence. With regard to the VTW's estates, the COVID pandemic has brought an unanticipated opportunity to rationalise our holdings sooner than we had originally foreseen (and thereby make some additional modest savings) and to improve the fabric of our administrative hub and hearing centre (which was somewhat overdue).

7 Finance

- 7.1 The tribunal's expenditure for the year was a little over £1,051,000 (out of a budget of £1,074,000). 67% was spent on staffing costs (the same as the previous two years), and 33% on other operational running costs (including 3.33% on the third instalment to repay a loan taken in 2017/18 to cover restructuring [redundancy] costs). The revenue account is shown in Appendix G. Under the VTW's Framework Agreement with Welsh Government (WG), the small underspend on the allocated budget (£23K) is not retained by the Tribunal. Instead it is re-absorbed by WG. The underspend is principally attributable to the Trainee Tribunal Clerks being appointed to their positions six months later than originally planned because of the impact of the COVID pandemic. The underspent amount does not present the full saving that accrued from the later appointments, as some of the saving was switched to cover much needed refurbishment works at our Newport office (see the section on *Estates* for further details)
- 7.2 Appendix H shows the progressive savings made by the tribunal (year on year over the last eight years)¹. The Tribunal has spent less year on year for each of these eight 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 1.44% against last year; and last year's figure saving was just a measly 0.1% compared to the previous year. This year's increased, but still very modest, saving is wholly attributable to the disruption normal operations caused by the COVID pandemic. The scope for savings is at the very least plateauing. Our projections for 2021/22 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 though if we have been able to secure savings in our estate-spending for 2021/22 by quitting our occupations within Welsh Government buildings and introducing permanent homeworking for the staff formerly based in these locations, these savings are very modest (ie in the order of £25K). 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 2022/23 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.

7.3 Table

The table below shows the inflationary pressures that the Tribunal has been able to contain within its reducing budget since the baseline of 2013/14. 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 just under 11% and general economic inflation of over 10%.

¹ The year 2013-14 is used as a baseline as it is the last year when the Tribunal's allocated funding was not reduced or set at the previous year's cash figure.

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
2020/21	2.75%	1.5%	1,051,000

The wage inflation figure is the pay award actually made with regard to VTW staff.² 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).

² The annual pay award is contractually linked to the National Pay Agreement for Local Government Services.

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).

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

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 Shpsides', with a large, stylized flourish extending from the end of the signature.

Andrew Shpsides
VTW Chief Executive

Appendices

- A Numbers of tribunal meetings and cases listed**
- B Workload – last five years’ comparative figures**
- C Appeal Clearance Data 2020/2021**
- D Key Performance Indicators (KPIs)– outcomes table**
- E KPI definitions for 2021/22**
- F Age and gender analysis of the membership (as at 31 March 2021)**
- G Valuation Tribunal for Wales Expenditure 2020/2021**
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- 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 = 6.8			
April	10				
May	0	10 to end of May	1.47 per clerk	0.74	per clerk per month
June	0				
July	0	10 to end of July	1.47 per clerk	0.37	per clerk per month
August	0				
September	6	16 to end of September	2.35 per clerk	0.39	per clerk per month
October	11				
November	15	42 to end of November	6.18 per clerk	0.77	per clerk per month
December	12				
January	14	68 to end of January	10.00 per clerk	1.00	per clerk per month
February	18				
March	19	105 to end of March	15.44 per clerk	1.29	per clerk per month
TOTAL	105				

Cases listed	2017 NDR	Earlier NDR	Specialist NDR	CT List	CTL	CTR	Completion Notices	Reviews of Decision	TOTAL	Average no. per clerk
April	116	22	187	77	0	1	0	0	403	59.26
May	0	0	0	0	0	0	0	0	0	0.00
June	0	0	0	0	0	0	0	1	1	0.15
July	0	0	0	0	0	0	0	0	0	0.00
August	0	0	0	0	0	0	0	0	0	0.00
September	137	19	0	0	0	3	0	0	159	23.38
October	274	0	0	36	5	3	0	0	318	46.76
November	152	8	24	76	3	0	0	2	265	38.97
December	329	0	0	36	4	4	0	0	373	54.85
January	375	15	0	56	14	6	0	2	468	68.82
February	452	14	0	69	14	3	0	0	552	81.18
March	473	4	0	74	20	0	0	0	571	83.97
TOTAL	2308	82	211	424	60	20	0	5	3110	457.35

Workload – last 5 years’ comparative figures:

Appendix B

		Non-domestic Rating Valuation		Council Tax Valuation		All other appeals	
2016-17							
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%
2017-18							
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%
2018-19							
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%
2019-20							
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%
2020-21 (COVID)							
Input	Brought forward	9748		397		38	
	Received	19591		1178		143	
Cleared	Settled by parties	5250	96%	746	83%	22	31%
	Decided by tribunal	202	4%	150	17%	49	69%
Carried forward		23887		679		110	

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 in 2016-17 and 2019-20 are similar, as these years were years during which VOA, under its Service Level Agreement with Welsh Government, devoted much of its resource to the compilation of new Rating Lists. Clearance targets were accordingly reduced by agreement. 2021-22 will be similar as it too will see VOA resource to switched to revaluation work.
- The exceptionally large number of rating appeals received in 2020-21 was caused by many thousands of appeals being made on Material Change of Circumstance (MCC) grounds because of the impact of COVID-19.

Appeal Clearance Data 1 April 2020 to 31 March 2021

Appendix C

Ystadegau Apêl / Appeal statistics

01/04/20 - 31/03/21

Treth Cyngor / Council Tax	D/Y	Derbyniwyd	Datryswyd	Penderfynwyd	C/Y
	B/F	Received	Settled	Decided	C/F
Prisio / Valuation	392	1159	738	136	677
Hysbysiad Annilyys / Invalidity Notice	5	19	8	14	2
Hysbysiad Cosb / Penalty Notice	0	0	0	0	0
Hysbysiad Cwblhad / Completion Notice	0	0	0	0	0
Atebolrwydd / Liability	10	108	7	30	81
Gostyngiad / Reduction	27	28	15	12	28
Adolygiad o benderfyniad / Decision reviews	0	6	0	6	0
Cyfanswm / Totals	434	1320	768	198	788

Ardrethu Annomestig / Non-domestic Rating	D/Y	Derbyniwyd	Datryswyd	Penderfynwyd	C/Y
	B/F	Received	Settled	Decided	C/F
Prisio / Valuation 2017	7310	19520	4044	201	22585
Prisio / Valuation 2010	2307	30	1172	1	1164
Prisio / Valuation 2005	26	0	0	0	26
Hysbysiad Annilyys / Invalidity Notice (2017)	88	41	34	0	95
Hysbysiad Annilyys / Invalidity Notice (2010)	17	0	0	0	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	1	0	1	0
Cyfansymiau / Totals	9357	4005	3039	574	9749

Prif gyfanswm / Grand totals	10183	20912	6018	401	24676
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Key Performance Indicators --- outcomes table

Appendix D

Performance measure	2020/21 target	2020/21 outcome	Target for 2021/22	Reason for any target change / or further detail/information
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%	95.8%	95%	1175 out of 1227 first-time listings
Council Tax appeals (valuation and liability) to be cleared within 12 months on lodging with the tribunal	95%	86.8%	95%	26 cleared in period >12mths old 148 uncleared at period end > 12mths old (out of 1314 cases available for listing) This means that 13.2% of cases were older than 12 months when cleared. Most of these are as a result of COVID disrupting the normal listings programme.
Written reasons for decision to be issued within 28 days of the end of the appeal hearing	95%	93.7%	95%	25 issued after 28 days (out of 394 decisions)
NDR review of decision requests as a percentage of NDR decided cases	<0.5%	0.49%	<0.5%	1 request from 202 decisions
CTV review of decision requests as a percentage of CTV decided cases	<2.0%	0.0%	<2.0%	0 requests from 150 decisions
CTL review of decision requests as a percentage of CTL decided cases	<5.0%	14.3%	<5.0%	6 requests from 42 decisions Three were found to have no merit; and two were on the basis of non-attendance, primarily because of COVID difficulties.
Decisions referred to higher courts.	<0.5%	zero	<0.5%	
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	0.48	<5 days	Most staff had no days of sickness absence.

Note: No revision has been deemed necessary to the previous year's KPIs.

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.
- (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.

Appendix F

Age and gender analysis of the membership (as at 31 March 2021)

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	5	1	14	7	26	10	13	1	60	20
Percentage of total membership	0.0%		0.0%		3.8%		7.5%		26.3%		45.0%		17.4%		75.0%	25.0%

Note

- 1 The total membership has reduced from 85 last year to 80. 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.

Gwariant Tribiwnlys Prasio Cymru 2020-2021 (£oedd)

Appendix G

Valuation Tribunal for Wales Expenditure 2020-2021 (£s)

Maes gwariant Area of expenditure	2020/21		2019/20	
	Swm / Amount	Canran / Percentage	Swm / Amount	Canran / Percentage
Costau staff (ac eithrio pensiynau) Staff costs (excluding pensions)	574,727	54.66%	569,955	53.22%
Costau pensiynau / Pension costs	134,315	12.78%	150,674	14.07%
Is-gyfanswm / Subtotal	709,042	67.44%	720,629	67.29%
Costau swyddfeydd / Office accommodation	150,362	14.30%	172,893	16.15%
Gwariant ar gyfriaduron / Computing	71,234	6.78%	48,151	4.50%
Gweinyddiaeth ganolog / Central administration	29,144	2.77%	38,992	3.64%
Tribiwnlysoedd / Tribunals	11,276	1.07%	25,609	2.39%
Llywodraethu / Governance	432	0.04%	2,064	0.19%
Hyfforddiant aelodau / Membership training	3,500	0.33%	16,737	1.56%
Hyfforddiant staff / Staff training	41,389	3.94%	10,787	1.01%
Ad-daliad benthyciad/ Loan repayment	35,000	3.33%	35,000	3.27%
Is-gyfanswm / Subtotal	342,337	32.56%	350,233	32.71%
Cyfanswm / Total	1,051,379		1,070,862	

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 3 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 3 of the repayments.

Cyfanswm gwariant – ffigurau cymharol yr wyth blynedd ddiwethaf

Total expenditure – last eight years' comparable figures

Blwyddyn ariannol	Cyfanswm gwariant blyneddol (£)	Canran arbedion o'i gymharu gyda 2013/14	Costau staffio blyneddol (£)	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%
2020-21	1,051,379	22.60%	709,042	-1.61%	342,337	-2.25%

Nodiadau

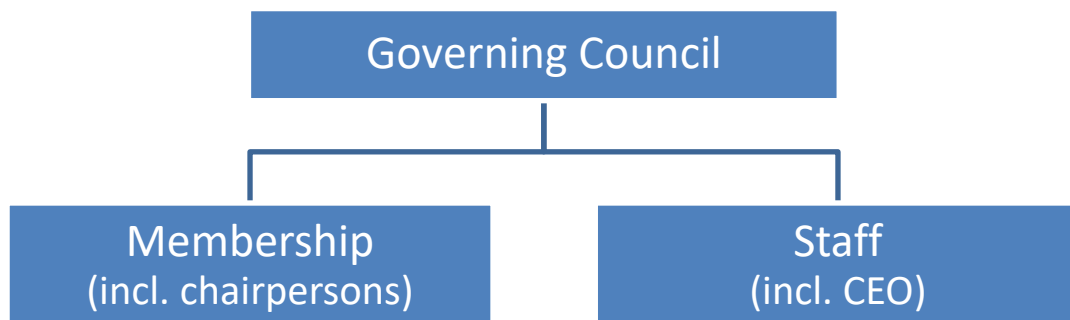
Mae'r tabl uchod yn gofnod o'r arbedion a gyflawnwyd dros yr wyth mlynedd diwethaf. Mae gwariant wedi gwastatáu ar ôl sawl blwyddyn o arbedion blyneddol mawr. Mae'r gwariant wedi gostwng ychydig eleni yn bennaf oherwydd bod y Clercod Tribiwnlys dan Hyfforddiant wedi'u penodi chwe mis yn hwyrach na'r disgwyl oherwydd effaith COVID-19.

Notes

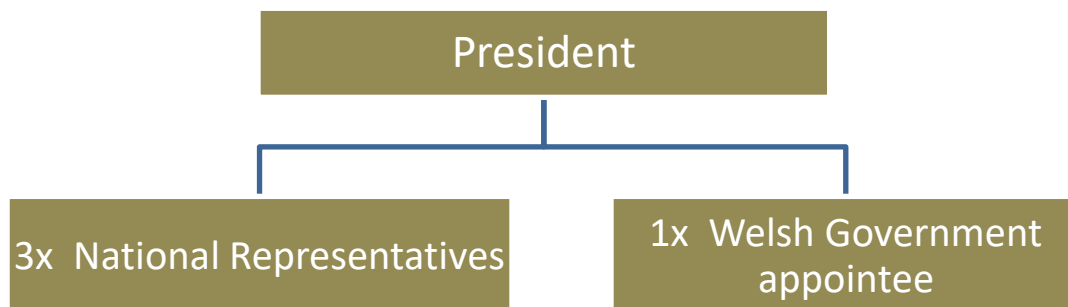
The above table is a record of savings achieved over the last eight years. Expenditure has plateaued after several years of major annual savings. The slightly decreased expenditure this year is principally because the Trainee Tribunal Clerks were appointed six months later than anticipated because of the impact of COVID-19.

Organisation structure

The Tribunal



Governing Council



Staffing

