



VALUATION TRIBUNAL FOR WALES

ANNUAL REPORT 2021-2022

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Foreword by the President of the Valuation Tribunal for Wales

Following on from the disruption during the pandemic the Tribunal continues to use video appearances both by the appellant and also by public bodies (local authorities and the Valuation Agency). The appellants have in the main accepted this method and I am grateful to the members of the Tribunal who have also accepted this practice, although some tribunals are held personally in a hybrid way with some on video and others in person.

We have witnessed a number of our members and chairs who have reached their allotted service to the Tribunal, many with a great deal of experience. I am grateful for the service they have given, some over many years. New members have been recruited and many more will be required over the next couple of years. We have found it difficult to recruit new members because it is unpaid so it will be a challenge for us over the coming years to ensure that we have sufficient members to conduct our business.

Annual training for the membership was disrupted because of the pandemic but it was good that we managed to hold an in-person training event for chairs, with a small number joining via video. The video training modules were introduced early in the year produced by members of staff. The membership is able to avail themselves of these videos to keep them up to date. Annual training by both members and chairs will commence by in-person training events in the future.

I am pleased that the Tribunal has continued during the disruptions of the pandemic especially dealing with workload clearances and the management of the Tribunal finances that has continued to be managed efficiently.

I thank members of the Governing Council for their management skills especially Rheinallt Evans who has served the Council since its inception and his experience will be missed. After an election Mr David O Evans has replaced Rheinallt Evans on the Governing Council who has many years' experience with the Tribunal and also with other organisations. My thanks also to all tribunal members and staff who have collectively contributed towards the efficient and effective service delivered by the VTW during a testing time as it recovers from the pandemic.

My thanks also to the Chief Executive and his management team for their efficient management of the service. The Chief Executive has served the Tribunal exceptionally well and due to his impending retirement the Governing Council will be recruiting an experienced person to continue to develop the Tribunal in its service to the public.

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

Carol Cobert

President - Valuation Tribunal for Wales

Introduction by the Chief Executive

This year's report opens by looking at the way the Tribunal has changed the delivery of its core service (the hearing of local taxation appeals) as a result of changes made in response to the COVID-19 pandemic during 2020-21 (COVID Year 1). This operational year (COVID Year 2) has seen a true embedding of the procedures devised in 2020-21 – principally the continued use of video hearings.

Most members of the public have readily accepted this way of having their cases heard. The public bodies, whose decisions are being appealed against, (ie the 22 Welsh billing authorities and the UK's Valuation Office Agency) now prefer to have matters dealt with in this way, as it saves the expense (both time and money) that used to arise when their officers had to travel to a hearing venue.

A few appellants, nevertheless, still prefer or need to be heard in person, and the Tribunal is mindful of its responsibility to these service users. Consequently in the latter half of this year the Tribunal has started to reintroduce some regional hearings. Despite these being away from the Tribunal's hearing centre in Newport, we are able to deliver these events as hybrid hearings - that is, attendance can be by video link and by appearance in person as suits the parties. Our tribunal clerks use portable video-conferencing equipment which can be quickly set up in external venues that have a good broadband connection and a large screen or projector available. These baseline facilities are increasingly available as more venues return to the marketplace of hiring out rooms. A video connection at these venues also allows us to bring in members of the tribunal remotely, so that all three panel members do not have to be physically present. This leads to a more even spread of the hearing caseload across the Tribunal's whole membership, and it also helps to contain the Tribunal's own travel costs.

The rest of the report demonstrates that the Tribunal has restored itself well following the disruptions caused by the COVID pandemic. Its workload clearances have been good (see Section 2), and its management of its financial resources has been exceptional (Section 7). However it is on the brink of a membership crisis. The Tribunal is starting to lose some very experienced members (as a result of a *length of service* limit introduced in the Tribunal's governing statutory regulations on 2017), and recruiting new, unpaid volunteers (which is what VTW members are) is proving difficult. Section 3 gives the details.

Andrew Shipsides
Chief Executive – Valuation Tribunal for Wales

1 COVID: Year 2

- 1.1 This reporting year began with significant Government restrictions and guidance still in place for public health purposes. Accordingly the hearing arrangements adopted in COVID Year 1 continued until September. These arrangements saw all hearings being formally undertaken in our Newport hearing room. One or two panel members would attend the site together with an advising clerk, whilst the remaining panel members (or member) would participate via video conferencing (usually Zoom - although Microsoft Teams was occasionally used at the specific the request of a party). All parties attended remotely through video software. As explained in last year's report, this arrangement allowed us to utilise our membership across Wales as well as those closer to Newport. The Tribunal's regulations presupposed that hearings would take place (and be advertised as taking place) at a geographic location, and this was why at least one member sat in Newport. It was not possible under these regulations to hold purely remote hearings with all participants using video technology at their own location. The Tribunal had requested a change to the wording of its regulations during COVID Year 1 to enable wholly remote hearings by video, but the volume of more urgent legislation that required drafting by Welsh Government lawyers precluded this. The Tribunal was able to hold sufficient hearings on a hybrid basis, and so this remained in place.
- 1.2 During the summer, as COVID Government restrictions and guidance across the country were being progressively lifted, the Tribunal contacted venue providers in the west and north of the country with a view to securing accommodation for hearings elsewhere. This would give opportunities to appellants located away from Newport, who wished to present their cases in person, to attend later in the year. At the same time the Tribunal purchased compact, portable video conferencing technology, which allowed clerks to set up hybrid hearings in external locations, the respondents in tribunal hearings (the Valuation Office Agency and Welsh billing authorities) had now fully adopted remote hearing technology and wished to continue with its use, as it gave those organisations cost and staff time savings, as well as ensuring continuing protection for staff from potential COVID infection. Provided the external hearing venue could provide a large video screen or projector, together with a wireless broadband connection, the Tribunal was able to set up a hybrid hearing at the location. These external hybrid hearings commenced in September at Carmarthen and Bangor – and later in the year venues at St Asaph and Newtown were added.
- 1.3 By the end of year, this way of working was fully embedded into the Tribunal's operations. It has now become the Tribunal's default way of working. Full oral hearings, with all participants at the same physical location, will be a rarity in the future - only likely to occur if there are usual circumstances which warrant this arrangement. Fully remote hearings with all participants attending by video link are more likely. Although the amendment to the regulations, which would enable this, has not yet been made, it will be made in the future to facilitate increased flexibility in the way that the Tribunal delivers its service.

2 Workload, further appeals, and complaints

Workload

- 2.1 The tribunal listed 3,108 rating cases this year; 1095 council tax valuation cases; and 128 other types of appeal (principally council tax liability matters, including reduction scheme appeals). This restored the listing volumes to nearly normal following a decrease of over a third during COVID Year 1¹. Details of tribunal meetings and cases listed are given in Appendix A.
- 2.2 4,715 rating appeals were cleared, which reflects the fact that a number of parties managed to resolve issues without the tribunal's intervention. 1,339 council tax valuation appeals were cleared, which again shows that a (modest) number of cases were resolved without the Tribunal having to list them. 129 other appeal types were resolved; this shows that nearly all of these types of case require a determination by the Tribunal.
- 2.3 Compared to COVID Year 1 the number of determinations (tribunal decisions) made by the Tribunal increased by 145% with regard to rating cases, a little over 200% with regard to council tax valuation appeals, and 59% with regard to other types of appeal. This demonstrates the Tribunal "getting back into the swing of things" following the very disrupted initial 12 months of the COVID pandemic, rather than parties being more litigious. Detailed figures on 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 shown in both Appendix B and C the Tribunal started the year with an exceptionally high number of registered rating appeals (nearly 24,000). This figure is significantly more than double the numbers at the start of previous years. It was caused by approximately 16,500 cases being registered in 2020-21 on *material change of circumstances* grounds, on the basis that the effects of the COVID pandemic, lockdowns and other restrictions had adversely impacted on the trading locality of business premises and consequently the rateable value of those properties. In December, the UK parliament passed the *Rating (Coronavirus) and Directors Disqualification (Dissolved Companies) Act 2021*, covering both Wales and England, which made provision to disregard virtually all impacts on rating assessments attributable directly or indirectly to the coronavirus. In response to this enactment the Valuation Office Agency wrote to appellants who had coronavirus-linked cases lodged with the VTW, asking them to withdraw. Some withdrawals were made towards the end of the final quarter of this year, and they form part of the figure of cleared rating cases given in paragraph 2.2 above. However the vast majority of these rating cases remains outstanding and uncleared at the end of the year itself. Further withdrawals are likely in the next operational year, but the Tribunal knows that

¹ This year was a rating revaluation year. Normal volumes for rating appeals are lower in revaluation years than in non-revaluation years (approximately half). Reduced appeal clearance targets are agreed between the Welsh Government (WG) and the Valuation Office Agency (VOA) because the VOA need to switch staffing and resources to the revaluation exercise. The VTW agrees to list in accordance with these agreed volumes. The listing of "other types of appeal" (which are not linked to the agreed WG-VOA volumes) was slightly above previous years.

some will remain as it has been contacted by a couple of appellants who wish to run test cases, because they believe the COVID-related grounds in their appeals are not covered by the act passed in December. Test cases have been listed by the English Tribunal (VTE) for hearing in May 2022. Accordingly the VTW is awaiting the outcome of those cases. If the VTE finds against the appellants, there is the possibility that onward appeals may be made to the upper courts; and so those COVID-related cases currently lodged with the VTW may remain stayed for some time. Next year's report will cover any developments in this area. It could be the case that the large number of unresolved COVID-related appeals will remain outstanding for several months to come. -- The total number of outstanding rating cases at the end of the year was 22,710. Approximately 15,000 of these cases are COVID-related matters.

- 2.5 The Tribunal achieved seven of its nine workload-linked Key Performance Indicators (KPIs) this year. The two missed targets related to the timeliness of listing. Just under 70% of registered rating appeals were listed within eight weeks of the VOA's programming target date (KPI set at 95%); and nearly 77% of council tax appeals were cleared within 12 months of receipt at the Tribunal (KPI set at 95%). The lower performance figures are directly attributable to the five-month halt in listings in 2020-21 caused by the COVID pandemic, as well as the lower level in listings in the latter half of that year. These factors have caused a backlog, where appeals have needed to wait longer for listing than is normally the case. The Tribunal is in the process of catching up; and matters (if not completely resolved) will be closer to normal by the end of next year. The full table of KPI outcomes is shown in Appendix D and the definitions for 2022-23 are in Appendix E. The Tribunal has decided to keep the listing targets at 95% so that progress back to that performance figure can be gauged.

Further appeals

- 2.6 During the course of the year, three appeals against VTW decisions were lodged with the Upper Tribunal (rating cases) and no appeals were lodged with the High Court (council tax cases).

Complaints

- 2.7 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 80 to 71 during the course of the year as a result of natural wastage. This number was sufficient to meet the Tribunal's workload this year, and the Tribunal's Governing Council anticipates that it will continue to be sufficient for workloads during 2022/23. However the Tribunal is faced with a very real risk that numbers will fall below 70 in coming years – and it is the Tribunal's view that 70 is the most effective operational number for the next three years. The recruitment campaign that ran in the final five months of 2021-22 attracted nine enquiries, seeking application forms; however only two applications were returned. Those applicants were subsequently appointed. The campaign utilised “word of mouth” from the current membership, adverts in the Welsh Language magazine *Go/wg* and its associated website, and adverts on the websites of all Welsh Associations of Voluntary Organisations. The Tribunal did seek help from the Welsh Government's Public Appointments team, but the approach was frustrated by the fact that the team operates a process which leads to Ministers' approval of appointments, whereas VTW appointments are made by the Tribunal itself. The Tribunal would simply have liked to have used the Public Appointments webpage as a means of advertising the positions. It has done so in the past, when it was last actively recruiting significant numbers (in 2014-15), and the advert attracted some very capable members. However the Welsh Government's Public Appointments process has changed since then; and so this year we were unable to use that vector to reach out to potential applicants. We have asked our Sponsorship Team in Welsh Government to look into brokering some form of arrangement with Public Appointments so that the VTW can present its opportunities for membership through that medium to a potentially interested audience.
- 3.2 Looking ahead -- by the end of 2022-23 thirteen members will have reached the end of their final term of appointment.² This is a very significant proportion of the current membership, and in this process the tribunal will lose members who wish to continue and who are very experienced in hearing rating and council tax appeals. If the Tribunal is not able to appoint suitable sufficient replacements, the VTW's operational effectiveness will be compromised.
- 3.3 The age and gender profile of the membership has remained very similar to last year. This is to be expected, given that the Tribunal has not yet been able to attract significant numbers of new members. The Male to Female ratio remains at 3:1. See Appendix F for details of the current profile. 28% of the membership

² A change to the VTW's governing statutory regulations in 2017 introduced a *length of service* limitation on membership. This is unique compared to other tribunals, where an age limit is the determining factor. In nearly all tribunals and in the judiciary generally, this age limit has recently been raised to 75 years. The VTW's length of service provision limits new members to a maximum of 10 years and members, who were *in situ* in December 2017, to a single additional term of 5 years after the expiry of their then current term (the relevant expiry dates fell in the range 2018 to 2023). Next year (2023) will see the departure of the first tranche affected - ie those members who started their final five-year term in 2018.

is fluent in the Welsh language (this is a reduction on last year's figure of a little over 30%).

Training

- 3.4 Video training modules were introduced early in the year. Plans for the reintroduction the VTW's summer members' training event were aborted because of continuing COVID-19 restrictions in Wales. However a chairpersons' training conference did take place in Llandrindod Wells in November, which included an address in person from Sir Wyn Williams (President of the Welsh Tribunals) and an address via video link from Aled Roberts (Welsh Language Commissioner and former member of this Tribunal). The event was our first hybrid training event, with most participants attending in person and a few by video link.

4 Governing Council

- 4.1 The Tribunal's governance statement is 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 at the beginning of 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 Mr Rheinallt Evans' term of appointment as a National Representative expired on 20 May. He had served on the VTW Governing Council since its inception in 2010, having been re-elected several times by the Tribunal membership. This time he chose not stand for re-election. His replacement, following an election process, was Mr David O Evans. Unfortunately, because of a feature of the Tribunal's governing statutory regulations, his position as a National Representative expired on 31 March 2022 when his current term of ordinary tribunal membership came to an end. Mr Evans' tribunal membership was renewed and then he was re-elected (unopposed) to the Governing Council. This circumstance of an interrupted term of office on the Governing Council has happened several times in the past, and the Tribunal has petitioned its sponsorship team multiple times for a change in regulations so that it is avoided in the future. Given the small size of the Governing Council (five persons) and a statutory requirement for a quorum of four for the Council's decisions to be fully enforceable, this interruption to continuity has a significant potential to disrupt the effective governance of the Tribunal. This is especially so, were two or more members of the Council to be affected at the same time.
- 4.4 The Governing Council convened five times during the year (May, September, November, January and March). It also held an appointment panel in March. The meetings were undertaken fully by Zoom or were hybrid. Consequently the governance cost for the VTW this year was extremely low (at 0.16% of the organisation's total expenditure).

5 Staffing

- 5.1 The year opened with 16 fulltime officers in post (3 in the Executive Management Team, 10 in the Tribunal Clerk Team [including 3 trainees], and 3 in the Administration Support Team). During the year, one trainee and one tribunal clerk left (in September and March respectively). The Tribunal plans to replace these positions during 2022-23. The staffing position at the end of the year is shown in Appendix I. This appendix includes the fact that, following successful completion of their initial training, the remaining two trainees were promoted to tribunal clerk positions in January.
- 5.2 Of the 13 staff who were not trainees at the beginning of the year, eight are aged 55 years or over. Under the Tribunal's pension provisions any of these can take voluntary retirement without the Tribunal's consent. Most of these have more than 30 years' pensionable service. Accordingly the Tribunal faces a significant risk of losing experienced staff with specialised skills within the next five years. Additionally a further three of the existing staff will reach the age of 55 years within the next five years. The Tribunal therefore needs to (and is) investing in developing new personnel, for business continuity purposes. This does, and will have, an impact on calculating the Tribunal's future staffing budget (see Section 7: Finance for further details).
- 5.3 During the third quarter of the year the Governing Council engaged two independent management consultancies to assess the role and remuneration of the Chief Executive Officer position. Independent assessment had never been undertaken before and it was felt that the salary scale was probably not in line with similar roles in the public sector within Wales. If remuneration lay below current market rates, this would affect the attractiveness of the position when it was advertised following the current incumbent's projected retirement. The assessments both found that adjustment was required. The Governing Council adopted the lower recommendation and fixed the new scale for the CEO between £55K and £65K.
- 5.4 The median salary at the VTW during 2021-22 was £34,500; and (at the end of the year) CEO's salary was greater than the lowest grade employee's by a factor of 3.1.
- 5.5 The average number of sickness leave days per member of staff this year was 4.24. Forty-four percent of the staff had no absences because of sickness. 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 3.12 days.
- 5.6 In-person staff training was reintroduced this year, with full-staff events taking place in the south and north of the country (July, October and December respectively).

6 Estates and facilities

- 6.1 The Tribunal has one office (in Newport). It is held on a private lease which will next expire in October 2024. The Tribunal and its predecessor bodies have occupied the premises since the 1980s. It has been extensively refurbished in recent years. It comprises the Tribunal's head office and its administrative centre; it also houses one main hearing room (which is additionally used for staff training purposes) and one small hearing room / boardroom. Seven staff are based there. The remaining staff are home-based. As detailed in Section 1 earlier in this report, the Tribunal hires external venues in other parts of the country when needed for hearing purposes elsewhere.
- 6.2 The Tribunal runs a software telephone system over the internet, so that internal and external calls can be answered and switched easily. A business Microsoft 365 account provides standard back-office facilities, including email. The Tribunal's appeal management system has been developed inhouse with an independent IT development contractor; it utilises cloud storage mirrored onto internal backup storage.
- 6.3 A business Zoom account is used for the majority of video-link hearings. Occasionally Microsoft Teams is used at the request of the parties.
- 6.4 I pads were purchased at the end of the year for use by tribunal members, to reduce the reliance on paper documentation and increase data security controls. These devices will be rolled out (together with appropriate training) in a progressive change-over from paper to electronic documents during 2022-23.

7 Finance

7.1 The tribunal's expenditure for the year was nearly £1,066,000 (out of a budget of £1,074,000). 71% was spent on staffing costs (up from 67% in the previous two years), and 27% on other operational running costs (down from 33%). The small surplus of £8,000 was reabsorbed by Welsh Government in line with the Framework Agreement it has in place with the VTW.

7.2 The increase in staffing costs is attributable to:

- the investment in trainees to ensure business continuity (see Section 5: Staffing for details);
- the recalibration of the CEO salary scale; and
- general wage inflation.

This increase in staffing costs has been covered by internal savings made in other operational areas, largely as a result of the closure of offices in Llandudno Junction and Swansea at the end of 2020-21 and the move to home-based working for half of the VTW's staff. This is the first year in which those savings have been realised. The switch to video hearings has also provided some additional savings.

7.3 The Tribunal's budget allocation by Welsh Government has been set at the same cash level (of £1.074M) since 2018-19. The Tribunal has calculated that it will be possible to operate on the same cash amount during 2022-23; and this is the amount it recommended to Welsh Government (WG) in a budget projection that it submitted to WG in October 2021. This amount was duly allocated by WG, as stated in its budget allocation letter sent to the Tribunal in March 2022. 2022-23 will be the fifth year in a row that the same cash level has applied. It is highly unlikely that the VTW will be able to continue to absorb general inflationary costs, and wage inflation costs, as it has done in the last four years (see the table below).

7.4 Table

This table shows the inflationary pressures that the Tribunal has been able to contain within its fixed cash budget from 2018/19. 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 absorb wage inflation of 8.5% and general economic inflation of 11.9%.

Year	Wage inflation	Annual CPI rate	Actual budget expenditure
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
2021/22	1.75%	7.0%	1,066,000

The wage inflation figure is the pay award actually made with regard to VTW staff.³ The CPI (Consumer Prices Index) rate is the ONS (Office for National Statistics) annual CPI rate in the March of each operational year. General CPI inflation applies to the Tribunal's non-staffing expenditure (excluding the Newport office rent which has remained static over the period).

- 7.5 In addition to the inability to contain continuing inflationary pressures in the near future, there are two areas of expenditure clearly on the horizon which will bring expenditure increases. These are the VTW's office rent and its energy bills, which have both been fixed for a considerable period. The rent was last negotiated in October 2014 on the basis of prevailing market values. This lease will expire in 2024. A renewal or relocation will see some increase in expenditure. The VTW's fixed deal on energy supplies will also come to an end during 2023. The Tribunal has done well in managing its costs over the last year (and previous three) within the same budget, and it is likely to do so with respect to 2022-23 as well. However room for manoeuvre is now coming to an end.
- 7.6 Appendix H shows the progressive savings made by the Tribunal (year on year over the last nine years)⁴. The appendix shows that the Tribunal has spent progressively less each year except the last (which saw a slight upturn compared to the immediately previous year).

³ The annual pay award is contractually linked to the National Pay Agreement for Local Government Services.

⁴ 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.

Statements

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

Governance Statement

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

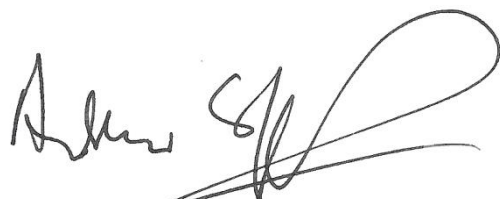
- the President of the Tribunal
- the three National Representatives
- and, if appointed, up to three persons appointed by the Welsh Government.

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**
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- D Key Performance Indicators (KPIs)– outcomes table**
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Numbers of tribunal meetings and cases listed (plus averages per member of the Tribunal Clerk team):

Appendix A

Number of members in Tribunal Clerks team
(including Trainees) = 9.8

Number of tribunal meetings

April	15					
May	16	31	to end of May	3.16	per clerk	1.58 per clerk per month
June	21					
July	14	66	to end of July	6.73	per clerk	1.68 per clerk per month
August	16					
September	15	97	to end of September	9.90	per clerk	1.65 per clerk per month
October	17					
November	22	136	to end of November	13.88	per clerk	1.73 per clerk per month
December	10					
January	13	159	to end of January	16.22	per clerk	1.62 per clerk per month
February	16					
March	8	183	to end of March	18.67	per clerk	1.56 per clerk per month
TOTAL	183					

Cases Listed	2017 NDR	Earlier NDR	Specialist NDR	CT List	CTL	CTR	Completion Notices	Reviews of Decision	TOTAL	Average no. per clerk
April	296	58	0	58	10	0	0	1	423	43.16
May	447	20	66	81	2	4	0	1	621	63.37
June	550	0	0	140	12	0	0	1	703	71.73
July	191	2	0	87	8	1	0	0	289	29.49
August	195	0	0	87	6	6	0	1	295	30.10
September	180	17	0	81	8	2	0	0	288	29.39
October	266	0	0	128	12	3	0	0	409	41.73
November	279	0	0	103	16	2	0	3	403	41.12
December	95	10	0	86	6	3	0	2	202	20.61
January	148	36	0	103	3	3	0	4	297	30.31
February	214	1	2	62	10	0	3	2	294	30.00
March	35	0	0	79	7	1	0	0	122	12.45
TOTAL	2896	144	68	1095	100	25	3	15	4346	443.47

Workload – last 5 years’ comparative figures:

Appendix B

		Non-domestic Rating Valuation		Council Tax Valuation		All other appeals	
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%
2021-22 (COVID) Y2							
Input	Brought forward	23887		679		110	
	Received	3538		1157		113	
Cleared	Settled by parties	4220	90%	883	66%	25	17%
	Decided by tribunal	495	10%	456	34%	119	83%
Carried forward		22710		497		79	

- Notes: The NDR and CT Valuation figures include appeals against Invalidation 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 years 2019-20 and 2021-22 were years when the VOA was working on a revaluation exercise; and so through an agreement with Welsh Government concentrated its resources on that work rather than appeal work. This has a knock-on effect with regard to the number of cases that the VTW can list and clear. Note the lower number of decided cases compared to the non-Revaluation years of 2017-18 and 2018-19
- 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 2021 to 31 March 2022

Appendix C

Ystadegau Apêl / Appeal statistics

01/04/21 - 31/03/22

Treth Cyngor / Council Tax	D/Y	Derbyniwyd	Datryswyd	Penderfynwyd	C/Y
	B/F	Received	Settled	Decided	C/F
Prisio / Valuation	667	1147	881	453	490
Hysbysiad Annilyys / Invalidity Notice	2	10	2	3	7
Hysbysiad Cosb / Penalty Notice	0	0	0	0	0
Hysbysiad Cwblhad / Completion Notice	0	2	1	1	0
Atebolrwydd / Liability	81	58	13	81	45
Gostyngiad / Reduction	28	36	10	21	33
Adolygiad o benderfyniad / Decision reviews	0	13	0	13	0
Cyfanswm / Totals	788	1266	907	572	575

Ardrethu Annomestig / Non-domestic Rating	D/Y	Derbyniwyd	Datryswyd	Penderfynwyd	C/Y
	B/F	Received	Settled	Decided	C/F
Prisio / Valuation 2017	22585	3228	3452	459	21902
Prisio / Valuation 2010	1164	3	718	2	447
Prisio / Valuation 2005	26	0	10	0	16
Hysbysiad Annilyys / Invalidity Notice (2017)	95	296	26	22	343
Hysbysiad Annilyys / Invalidity Notice (2010)	17	11	14	12	2
Hysbysiad Cosb / Penalty Notice	0	2	1	0	1
Hysbysiad Cwblhad / Completion Notice	1	0	0	1	0
Adolygiad o benderfyniad / Decision reviews	0	2	0	2	0
Cyfansymiau / Totals	23888	3542	4221	498	22711

Prif gyfanswm / Grand totals	24676	4808	5128	1070	23286
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Key Performance Indicators --- outcomes table

Appendix D

Performance measure	2021/22 target	2021/22 outcome	Target for 2022/23	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%	69.2%	95%	766 out of 1,107 first-time listings The relatively high number of cases initially listed more than 8 weeks after target date is a legacy of the previous COVID year.
Council Tax appeals (valuation and liability) to be cleared within 12 months of lodging with the tribunal	95%	76.5%	95%	413 cleared in period >12mths old 67 uncleared at period end > 12mths old (out of 2,041 cases available for listing) This means a rate of 23.5% for cases older than 12 months before clearance. Most of these are as a result of COVID disrupting the normal listings programme in the previous and current year.
Written reasons for decision to be issued within 28 days of the end of the appeal hearing	95%	95.1%	95%	52 issued after 28 days (out of 1,055 decisions)
NDR review of decision requests as a percentage of NDR decided cases	<0.50%	0.40%	<0.50%	2 requests from 498 decisions
CTV review of decision requests as a percentage of CTV decided cases	<2.0%	1.7%	<2.0%	8 requests from 453 decisions
CTL review of decision requests as a percentage of CTL decided cases	<5.0%	4.9%	<5.0%	4 requests from 81 decisions
Decisions referred to higher courts.	<0.50%	0.28%	<0.5%	3 referrals from 1,055 decisions
Decisions subject to party complaint	<1.0%	0.18%	<1.0%	2 complaints from 1,055 decisions
Number of well-founded claims made to the Public Service Ombudsman for Wales against the tribunal	zero	zero	zero	
Number of well-founded Welsh Language Standards compliance issues raised against the tribunal	zero	zero	zero	
The annual average figure per employee for sickness absence not to exceed 5 working days for the central 80% of the full staff distribution.	<5 days	3.12	<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.

Age and gender analysis of the membership (as at 31 March 2022)

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	1	0	6	1	10	9	24	5	13	2	54	17
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 80 last year to 71. This number is still sufficient for current workload levels.
- 2 The total number of members who are serving local authority council members is 4. These members are never scheduled to sit on hearings related to their council area.

Valuation Tribunal for Wales Expenditure 2021-2022 (£s)

Maes gwariant Area of expenditure	2021/22		2020/21	
	Swm / Amount	Canran / Percentage	Swm / Amount	Canran / Percentage
Costau staff (ac eithrio pensiynau) Staff costs (excluding pensions)	651,257	61.12%	574,727	54.66%
Costau pensiynau / Pension costs	108,213	10.15%	134,315	12.78%
Is-gyfanswm / Subtotal	759,470	71.27%	709,042	67.44%
Costau swyddfeydd / Office accommodation	80,654	7.57%	150,362	14.30%
Gwariant ar gyfriaduron / Computing	92,051	8.64%	71,234	6.78%
Gweinyddiaeth ganolog / Central administration	35,417	3.32%	29,144	2.77%
Tribiwnlysoedd / Tribunals	25,760	2.42%	11,276	1.07%
Llywodraethu / Governance	1,685	0.16%	432	0.04%
Hyfforddiant aelodau / Membership training	17,546	1.65%	3,500	0.33%
Hyfforddiant staff / Staff training	18,031	1.69%	41,389	3.94%
Ad-daliad benthyciad/ Loan repayment	35,000	3.28%	35,000	3.33%
Is-gyfanswm / Subtotal	306,144	28.73%	342,337	32.56%
Cyfanswm / Total	1,065,614		1,051,379	

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 4 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 4 of the repayments.

Cyfanswm gwariant – ffigurau cymharol yr wyth blynedd ddiwethaf

Total expenditure – last nine 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%
2020-21	1,051,379	22.60%	709,042	-1.61%	342,337	-2.25%
2021-22	1,065,614	21.55%	759,470	+7.11%	306,144	-10.57%

Nodiadau

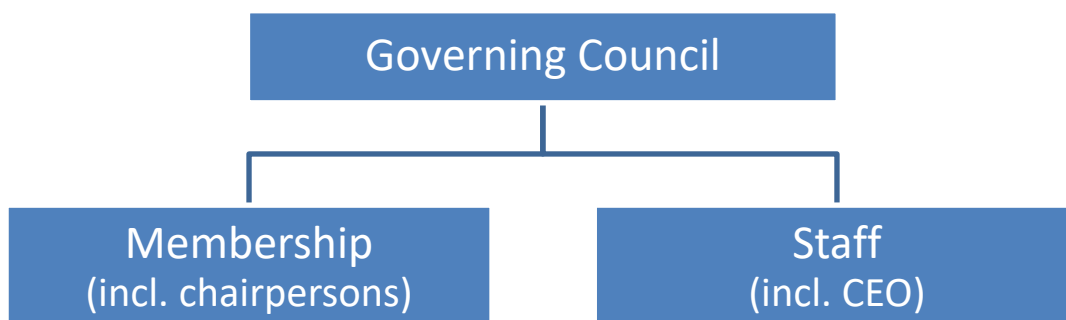
Mae'r tabl uchod yn gofnod o'r arbedion a gyflawnwyd dros yr naw mlynedd diwethaf. Mae gwariant wedi gwastatáu ar ôl sawl blwyddyn o arbedion blynyddol mawr. Mae'r gwariant ychydig yn uwch eleni oherwydd buddsoddiad mewn Clercod dan Hyfforddiant. Mae gwariant cyflog wedi cynyddu, tra bod gwariant gweithredol arall wedi gostwng. Bydd cynnydd mewn costau byw yn y dyfodol ar gyfer staffio a gwariant gweithredol arall yn golygu bod angen cynyddu'r ddarpariaeth gyllidebol yn y blynyddoedd i ddod. Mae'r ddarpariaeth gyllidebol wedi'i rhewi am bum mlynedd (gan gynnwys 2022-23).

Notes

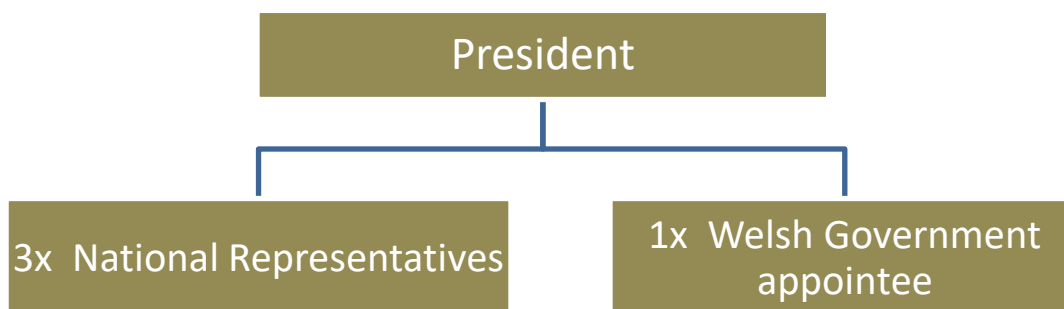
The above table is a record of savings achieved over the last nine years. Expenditure has plateaued after several years of major annual savings. The slightly increased expenditure this year is because of investment in Trainee Clerks. Salary expenditure has increased, whereas other operational expenditure has decreased. Future cost of living increases for both staffing and other operational expenditure will necessitate an increase in budgetary provision in future years. The budgetary provision has been frozen for five years (including 2022-23).

Organisation structure

The Tribunal



Governing Council



Staffing

