



VALUATION TRIBUNAL FOR WALES

ANNUAL REPORT 2022-2023

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Foreword by the President of the Valuation Tribunal for Wales

The Valuation Tribunal for Wales is facing a new era in its history with the retirement of Andrew Shippides after 10 years as Chief Executive Officer and the appointment of Carolyn Dawson as Chief Executive. Coupled with this we have lost members and chairs as their allotted time came to an end. We have also seen a reduction in staff by a third which has created pressures on existing staff. It is imperative that we recruit not only members but staff to ease the pressure within the service as we face future increase in workloads. During this difficult time the organisation has managed its work extremely efficiently. Attracting new members has been problematic as membership is entirely voluntary and unpaid. This may well be part of the problem in recruiting new members.

Training has continued during the year for both members and chairs and I am pleased that members have developed skills concerning attendance at virtual tribunals. The use of IT technology has changed the emphasis of the Tribunal as staff have developed methods to enhance the members training by the use of videos which can be accessed via the VTW website.

The past year has seen a reduction in the number of appeals meaning that members have not sat as frequently as in past years, but this will inevitably change with an increase in workloads. However, I am pleased that our core business has been thoroughly and efficiently attended to with the number of complaints and referrals to higher courts being extremely low.

The Governing Council has managed its role extremely efficiently working well with the CEO and members of staff. The Governing Council is aware of the tightness of the budget and it is likely that the Tribunal has now reached a point where it will require an increase in its resources to meet the challenge of the 2025 Council Tax Revaluation.

The membership, being unpaid, carries out a professional role at hearings and is cost effective. In thanking members who did not seek reappointment and those who resigned, I welcome new members, who have been appointed, and newly elected chairs to the service. I thank the recently retired CEO and welcome Carolyn Dawson as our new CEO. Carolyn has vast experience in a senior position in the work of the Tribunal and I have no doubt she will steer the Tribunal into its next phase.

I thank members of the Governing Council for their support and also thank the Chairs, members and staff who have collectively contributed towards the efficient and effective service delivered by the VTW during the past year.

Diolch i bawb sy'n ymwneud â'r gwasanaeth

Carol Cobert
President - Valuation Tribunal for Wales

Preface by the Chief Executives

Outgoing Chief Executive, Andrew Shipsides

I am handing over the reins for finalising this annual report to my long-term colleague, and now my successor, Carolyn Dawson.

I was in post throughout this reporting year, but I have now retired. My stewardship over the last ten years has been characterised by the need to limit expenditure in line with a very slight general decline in workload demands over that time. I arrived at a time when austerity policy had enormous sway over public services; and I have had to cut our cloth accordingly. I believe as an organisation we have managed very well during difficult times. Appendices B and H clearly demonstrate this. Appendix B shows that we have maintained our throughput (despite reducing our staff by over a third, in order to keep a cap on our expenditure); and Appendix H shows that we have kept that cap tightly screwed on.

We are now nearing a point where workload demands are going to change considerably. Ministers have announced that there will be a revaluation of all domestic property for Council Tax purposes. This will inevitably see a large upturn in our work volumes. Carolyn will have different challenges to the ones I have encountered. I wish her every success in dealing with the new landscape ahead.

Incoming Chief Executive, Carolyn Dawson

Firstly, I would like to thank Andrew Shipsides for the dedication he has shown the Valuation Tribunal for Wales over the past 10 years while he has been Chief Executive of this organisation. I thank him for the advice and knowledge he has passed on to us all during his tenureship. The content of this report very much represents the work that he has been involved in and has managed with great ardour.

As incoming Chief Executive, I would agree with my predecessor that there are challenging times ahead for the Valuation Tribunal for Wales. With two revaluations happening on the heels of each other, there is no doubt that we will see an increase in the appeal levels over the coming years. How this will manifest and when is yet to be seen. We are fortunate indeed to have a dedicated staff team and a loyal membership, albeit that they are at the lowest levels, I am confident that given the right level of resources we will be able to cope with whatever is ahead.

I look forward to working with the Governing Council to initiate positive change and am excited by the challenges my new role will bring.

1 Workload, further appeals, and complaints

Workload

- 1.1 The tribunal listed 3,444 rating cases this year; 1071 council tax valuation cases; and 118 other types of appeal (principally council tax liability matters, including reduction scheme appeals). These volumes are extremely similar to the previous year and represent a stable throughput in line with current resourcing. Details of tribunal meetings and cases listed are given in Appendix A.
- 1.2 19,379 rating appeals were cleared. The vast majority of these were appeals lodged on *material change of circumstance* grounds during the COVID pandemic and were withdrawn during the course of the year because the *Rating (Coronavirus) and Directors Disqualification (Dissolved Companies) Act 2021* rendered them ineffective. A small number of test cases were heard (in the Valuation Tribunal for England) early in the year; however, they failed and were not appealed in the upper courts. As a result the vast majority of appellants (who were represented by large firms of professional rating surveyors) then withdrew their cases.
- 1.3 1,216 council tax valuation appeals were cleared, which shows that a (modest) number of cases were resolved without the Tribunal having to list them. 114 other appeal types were resolved; this shows that nearly all of these types of case require listing by the Tribunal in order to bring about a resolution.
- 1.4 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.
- 1.5 The volumes carried forward into 2023-24 continue the slight downward trend that has been in place for the last few years. Removing the impact of the COVID pandemic on rating appeals, it can be seen that the carried forward figure is significantly less than in previous years (namely 6,500 compared to 9,000+). The carried forward number of Council Tax Valuation cases has re-stabilised at just under 400, and for all other appeals the figure of 60 is within the normal range of 50 to 80.
- 1.6 The Tribunal achieved six of its nine workload-linked Key Performance Indicators (KPIs) this year. One of the missed targets related to the number of requests for a review of decision in Council Tax Liability cases. The request rate was 11% (more than double the target KPI of <5%). Nearly all of the requests were made on the grounds "the interests of justice require a review"; however only one of them was successful. It appears that appellants in these cases may regard this ground (which is permitted by statutory regulation) as offering a very broad opportunity to have their case re-examined if they have lost. There is no financial cost incurred in submitting a request for review. If the level of requests is increasing because this ground offers an easy route to formulating a request, it may be that this KPI will need revision in future years.

- 1.7 The other two missed targets related to the timeliness of listing. This was a feature in last year's report, and it was predicted last year that the situation would continue into this year – but should improve. The figures have indeed improved over last year. The figures show that we are steadily climbing back to normal levels after the COVID 18-month jolt which severely set back the timeliness of listing. Just under 74% of registered rating appeals were listed within eight weeks of the VOA's programming target date, compared to a little under 70% last year (the normal KPI is set at 95%). Just over 89% of council tax appeals were cleared within 12 months of receipt at the Tribunal, compared to 77% last year (the normal KPI set at 95%). The full table of KPI outcomes is shown in Appendix D and the definitions for 2023-24 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

- 1.8 During the course of the year, two appeals against VTW decisions were lodged with the Upper Tribunal (rating cases) and one appeal was lodged with the High Court (council tax cases).

Complaints

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

2 Membership

- 2.1 Membership increased by one as on 31 March 2023 (from 71 to 72). Six new members were appointed during the course, but there were five losses. However on the following day (1 April 2023) 12 memberships expired and two new memberships became effective. Resulting in the lowest membership level we have ever recorded. So the figure at the start of the new operational year 2023-24 is 62. As recorded in recent annual reports, the overall net loss of membership has been caused by the introduction of a mandatory maximum service limit – which was introduced by a statutory regulation change in 2017. This has led to us losing members who would be able to continue if there were no service limit and who would like to continue. Again as recorded in recent annual reports, recruitment has been an operational priority for some years, but attracting new members has been difficult – possibly because the VTW, unlike the other Welsh tribunals, does not pay fees. Membership is entirely voluntary and unpaid, except for payment of expenses.
- 2.2 The Tribunal has continued discussions with its sponsorship team within Welsh Government about the problem of recruitment - and the possibility of calling on expertise within Welsh Government's Communications section is being actively pursued. Additionally, the idea of removing the disruptive statutory rule introduced in 2017 is being explored. Removing the rule would ameliorate the current rate of losses. Given that there will be a revaluation of domestic property for council tax purposes in 2025, the Tribunal is currently at a point where it needs to start rebuilding numbers to meet a likely influx of new appeals once the new Council Tax valuation list goes live. A membership of 60 would not be sufficient to meet workload demands at that point. The Tribunal has set itself a target of a net gain in membership over the coming year of ten – and possibly a further ten the following year.
- 2.3 The slight changes in membership this year have resulted in a slightly younger age profile overall (the over-70 categories have changed from representing 62.5% of the total membership last year to 59.7% this year). The gender balance has broadly stayed the same (3:1 – male to female). See Appendix F for details of the current profile. 25% of the membership is fluent in the Welsh language (this is a reduction on last year's figure of 28%).

3 Governing Council

- 3.1 The Tribunal's governance statement is on page 13 of this report.
- 3.2 The Governing Council is led by the Tribunal's President, Carol Cobert. At the end of this reporting year Carol Cobert was re-elected to the position for a further period of three years (from 1 April 2023). The other incumbents on the Council throughout the year were:

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

- 3.3 The Governing Council convened six times during the year (April, June, October, December, February and March). It also held appointments panels in June, December, February and March. The meetings were undertaken fully by Zoom or were hybrid. Consequently, the governance cost for the year was extremely low (at 0.28% of the organisation's total expenditure).
- 3.4 The Governing Council held an interview day for a new Chief Executive Officer in February. However, it did not appoint anyone to the position and chose to re-advertise.

4 Staffing

- 4.1 The year opened with 14 fulltime officers in post (3 in the Executive Management Team, 8 in the Tribunal Clerk Team, and 3 in the Administration Support Team). During the year, two tribunal clerks left, and one was recruited. One senior tribunal clerk took flexible retirement at the end of the year, stepping down to the role of part-time tribunal clerk (0.8 full-time equivalent). A member of the clerks' team was promoted to Senior Clerk to maintain the team structure. The senior member of the Admin Support Team (the Finance and Executive Officer) also took flexible retirement, stepping down to the role of Finance and Facilities Officer following a team restructuring which saw one of the general Admin Support Officers taking on additional responsibilities. The staffing position at the end of the year is shown in Appendix I.
- 4.2 The flexible retirements during the year exemplify the organisational risk identified in previous annual reports that the VTW has an aging workforce which is reducing in size (because of a slight downward trend in appeal workload demands in recent years). Although steps were taken a couple of years ago to recruit younger trainee tribunal clerks, all three such recruits have now left the service (the last in March this year). The Tribunal will be reassessing its staffing needs during the coming year, especially in the light of the potential of a substantial uplift in workload following the completion of a Council Tax revaluation in 2025. The training of clerks takes a significant period for new recruits to gain full competency (up to two years). The last intake of graduates in there late 20s were excellent employees, but all have moved on within a two-year period because of longer term career ambitions. The Tribunal will be analysing its options with regard to improving its retention of new intake.
- 4.3 A major staffing feature this year has been the search for a new Chief Executive. The current Chief Executive (Andrew Shipsides) indicated at the beginning of this year that he would be retiring at the end of the financial year and gave his formal resignation at the beginning of January. A recruitment campaign began in October, resulting in interview in February. Nobody was appointed at that time and renewed campaign began in March – with a view to appointment interviews in May 2023. *[Post report-year update: and appointment was made in May. The successful applicant was an internal candidate (Carolyn Dawson) – who became CEO Designate on 1 July 2023 and full CEO on 14 July (the final employment date of Andrew Shipsides).]*
- 4.4 The Tribunal's staff sickness record continues to show an extremely low rate of staff sickness absence. The average number of sickness leave days per member of staff this year was 1.41. Fifty-nine 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 1.30 days.

5 Estates and facilities

- 5.1 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. The Tribunal hires external venues in other parts of the country when needed for hearing purposes elsewhere.
- 5.2 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. Staff laptops were replaced this year, as the previous units were five years old.
- 5.3 A business Zoom account is used for the majority of video-link hearings. Occasionally Microsoft Teams is used at the request of the parties.
- 5.4 We had planned for iPads to be distributed to members this year for use in tribunal hearings, in order to reduce our reliance on paperwork and to increase data security. However, the development of an app to achieve this has proved far more protracted than planned. The implementation of this new facility has now moved into 2023-24.

6 Finance

- 6.1 The tribunal's expenditure for the year was nearly £1,069,000 (out of a budget of £1,074,000). 69.5% was spent on staffing costs (down from 71% last year), and 30.5% on other operational running costs (up from 29%). The small surplus of £5,000 was reabsorbed by Welsh Government in line with the Framework Agreement it has in place with the VTW. The year's expenditure is shown in detail in Appendix G.
- 6.2 The slight decrease in staffing costs is mainly attributable to losing two tribunal clerks (one in March 2022 and another in September 2022), and a single replacement only coming into post at the end of February 2023. The percentage decrease is small, however, because of a significant nationally agreed pay award for the remaining staff – adding just under 5% to the overall pay-bill. Tribunal pay is contractually linked to the national Local Government pay-deal.
- 6.3 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 2023-24 given current workloads; and this is the amount it recommended to Welsh Government (WG) in a budget projection that it submitted to WG in December 2022. This amount was duly allocated by WG, as stated in its budget allocation letter sent to the Tribunal in February 2023. 2023-24 will be the sixth year in a row that the same cash level has applied. One reason for being able to continue at this level of funding in 2023-24 is because the current report year saw the final repayment of a loan taken out in 2017-18 to fund a staff redundancy scheme. This means that funds previously allocated to annual loan repayments have become available for general expenditure in the coming year. However as noted earlier in this report, during this coming year the Tribunal will be making plans to prepare itself for a large increase in Council Tax Valuation appeals in 2025. Investment will need to be made in new staffing in 2024-25. Other operational costs will increase too, in order to meet the expanded workload.
- 6.4 Appendix H shows the historic savings made by the Tribunal (year on year over the last ten years)¹. The appendix shows that the Tribunal spent progressively less each year until 2021-22. The last two years have seen a very small up-tick in expenditure, which would indicate that it can no longer contain general inflationary costs. Even if there were no need to increase provision next year in order to prepare for the 2025 Council Tax appeal workload change, it is probable that the Tribunal has now reached a point where it will require an increase in resources just to maintain current workload demands into 2024-25. However, to meet the challenge of the 2025 Council Tax Revaluation, it will need significantly more.

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.

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).



Carolyn Dawson
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.



Carolyn Dawson
VTW Chief Executive

Appendices

- A Numbers of tribunal meetings and cases listed**
- B Workload – last five years’ comparative figures**
- C Appeal Clearance Data 2022/2023**
- D Key Performance Indicators (KPIs)– outcomes table**
- E KPI definitions for 2023/24**
- F Age and gender analysis of the membership (as at 31 March 2023)**
- G Valuation Tribunal for Wales Expenditure 2022/2023**
- H Total expenditure – last ten years’ comparative figures**
- I Organisation Structure**

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

Appendix A

Number of tribunal meetings		Number of members in Tribunal Clerks team = 7.5		
April	18			
May	18	36 to end of May	4.80 per clerk	2.40 per clerk per month
June	15			
July	14	65 to end of July	8.67 per clerk	2.17 per clerk per month
August	6			
September	16	87 to end of September	11.60 per clerk	1.93 per clerk per month
October	15			
November	16	118 to end of November	15.73 per clerk	1.97 per clerk per month
December	15			
January	15	148 to end of January	19.73 per clerk	1.97 per clerk per month
February	14			
March	16	178 to end of March	23.73 per clerk	1.98 per clerk per month
TOTAL	178			

Cases Listed	2017 NDR	Earlier NDR	Specialist NDR	CT List	CTL	CTR	Completion Notices	Reviews of Decision	TOTAL	Average no. per clerk
April	192	7	0	68	17	6	0	1	291	38.80
May	118	57	0	141	8	0	0	0	324	43.20
June	218	0	0	80	3	12	0	4	317	42.27
July	134	0	0	92	10	5	0	1	242	32.27
August	106	0	0	56	2	2	0	2	168	22.40
September	273	15	0	80	5	3	0	2	378	50.40
October	125	0	64	86	10	0	0	1	286	38.13
November	321	0	55	124	6	0	0	1	507	67.60
December	350	11	15	99	4	3	0	0	482	64.27
January	268	1	95	91	6	0	0	0	461	61.47
February	382	0	110	63	5	0	0	0	560	74.67
March	385	0	142	91	6	3	0	0	627	83.60
TOTAL	2872	91	481	1071	82	34	0	12	4643	619.07

Workload – last 5 years’ comparative figures:

Appendix B

		Non-domestic Rating Valuation		Council Tax Valuation		All other appeals	
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) Y1							
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%
2022-23							
Input	Brought forward	22710		497		79	
	Received	3184		1112		95	
Cleared	Settled by parties	19,020	98%	807	66%	28	25%
	Decided by tribunal	359	2%	409	34%	86	75%
Carried forward		6515		393		60	

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 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. The vast majority of these were withdrawn by appellants in 2022-23 because a change in the law rendered them ineffective.

Appeal Clearance Data 1 April 2022 to 31 March 2023

Appendix C

Ystadegau Apêl / Appeal statistics

01/04/22 - 31/03/23

Treth Cyngor / Council Tax	D/Y	Derbyniwyd	Datryswyd	Penderfynwyd	C/Y
	B/F	Received	Settled	Decided	C/F
Prisio / Valuation	490	1108	803	402	393
Hysbysiad Annilyys / Invalidity Notice	7	4	4	7	0
Hysbysiad Cosb / Penalty Notice	0	0	0	0	0
Hysbysiad Cwblhad / Completion Notice	0	0	0	0	0
Atebolrwydd / Liability	45	61	16	54	36
Gostyngiad / Reduction	33	19	11	18	23
Adolygiad o benderfyniad / Decision reviews	0	13	0	13	0
Cyfanswm / Totals	575	1205	834	494	452

Ardrethu Annomestig / Non-domestic Rating	D/Y	Derbyniwyd	Datryswyd	Penderfynwyd	C/Y
	B/F	Received	Settled	Decided	C/F
Prisio / Valuation 2017	21902	3174	18442	308	6326
Prisio / Valuation 2010	447	2	249	28	172
Prisio / Valuation 2005	16	0	9	0	7
Hysbysiad Annilyys / Invalidity Notice (2017)	343	1	314	23	7
Hysbysiad Annilyys / Invalidity Notice (2010)	2	7	6	0	7
Hysbysiad Cosb / Penalty Notice	1	1	1	0	1
Hysbysiad Cwblhad / Completion Notice	0	0	0	0	0
Adolygiad o benderfyniad / Decision reviews	0	1	0	1	0
Cyfansymiau / Totals	22711	3186	19021	360	6516

Prif gyfanswm / Grand totals	23286	4391	19855	854	6968
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Key Performance Indicators --- outcomes table

Appendix D

Performance measure	2022/23 target	2022/23 outcome	Target for 2023/24	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%	74.1%	95%	1,867 out of 2,519 first-time listings Later than 8-week listing still remains a legacy of the COVID years. The result has also been adversely by VOA work on the 2023 revaluation taking focus away from keeping their programmes up to date.
Council Tax appeals (valuation and liability) to be cleared within 12 months of lodging with the tribunal	95%	89.1%	95%	149 cleared in period >12mths old 44 uncleared at period end > 12mths old (out of 1,767 cases available for listing) This means a rate of 10.9% for cases older than 12 months before clearance.
Written reasons for decision to be issued within 28 days of the end of the appeal hearing	95%	97.2%	95%	24 issued after 28 days (out of 840 decisions)
NDR review of decision requests as a percentage of NDR decided cases	<0.50%	0.28%	<0.50%	1 requests from 359 decisions
CTV review of decision requests as a percentage of CTV decided cases	<2.0%	1.2%	<2.0%	5 requests from 409 decisions
CTL review of decision requests as a percentage of CTL decided cases	<5.0%	11.1%	<5.0%	8 requests from 72 decisions Increase in the number of "in the interests of justice" claims; however only one was successful.
Decisions referred to higher courts.	<0.50%	0.36%	<0.5%	3 referrals from 840 decisions
Decisions subject to party complaint	<1.0%	zero	<1.0%	0 complaints from 840 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	1.30	<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 2023)

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	5	1	14	8	21	5	15	2	56	16
Percentage of total membership	0.0%		0.0%		1.4%		8.3%		30.6%		36.1%		23.6%		77.8%	22.2%

Note

- 1 The total membership has increased from 71 last year to 72. 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 2022-2023 (£s)

Maes gwariant Area of expenditure	2022/23		2021/22	
	Swm / Amount	Canran / Percentage	Swm / Amount	Canran / Percentage
Costau staff (ac eithrio pensiynau) Staff costs (excluding pensions)	630,728	58.99%	651,257	61.12%
Costau pensiynau / Pension costs	113,184	10.59%	108,213	10.15%
Is-gyfanswm / Subtotal	743,912	69.57%	759,470	71.27%
Costau swyddfeydd / Office accommodation	77,968	7.29%	80,654	7.57%
Gwariant ar gyfriaduron / Computing	71,993	6.73%	92,051	8.64%
Gweinyddiaeth ganolog / Central administration	44,612	4.17%	35,417	3.32%
Tribiwnlysoedd / Tribunals	22,433	2.10%	25,760	2.42%
Llywodraethu / Governance	3,020	0.28%	1,685	0.16%
Hyfforddiant aelodau / Membership training	53,788	5.03%	17,546	1.65%
Hyfforddiant staff / Staff training	16,511	1.54%	18,031	1.69%
Ad-daliad benthyciad/ Loan repayment	35,000	3.27%	35,000	3.28%
Is-gyfanswm / Subtotal	325,325	30.43%	306,144	28.73%
Cyfanswm / Total	1,069,237		1,065,614	

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 5 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 5 of the repayments.

Cyfanswm gwariant – ffigurau cymharol y deng mlynedd ddiwethaf

Total expenditure – last ten 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%
2022-23	1,069,237	21.28%	743,912	-2.03%	325,325	+6.27%

Nodiadau

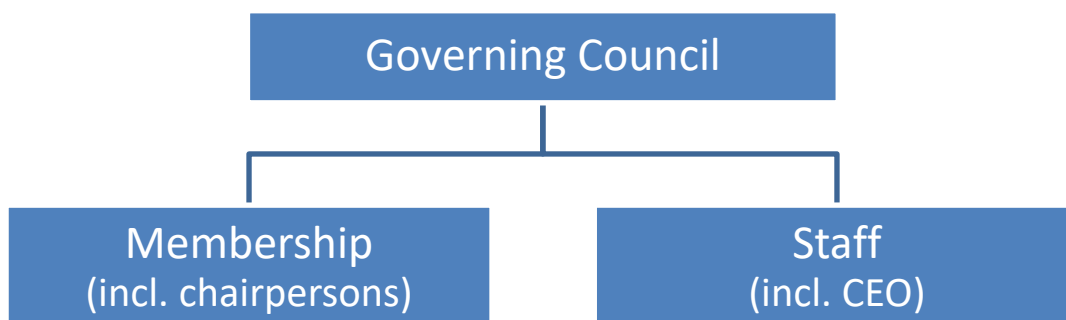
Mae'r tabl uchod yn gofnod o'r arbedion a gyflawnwyd dros y deng mlynedd diwethaf. Mae gwariant wedi gwastatáu ar ôl sawl blwyddyn o arbedion blynyddol mawr. Fodd bynnag, mae arwyddion bellach y bydd cynnydd mewn costau byw yn y dyfodol ar gyfer staffio a gwariant gweithredol arall yn golygu bod angen cynyddu'r ddarpariaeth gyllidebol yn y blynyddoedd i ddod. Mae'r ddarpariaeth gyllidebol wedi'i rhewi am chwe blynedd (gan gynnwys 2023-24).

Notes

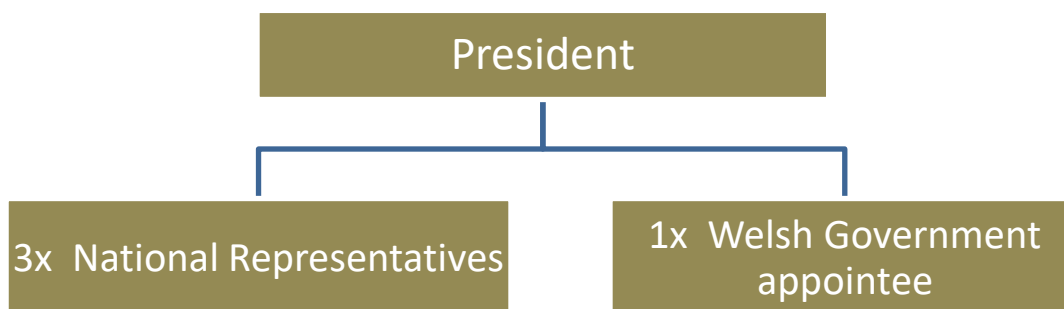
The above table is a record of savings achieved over the last ten years. Expenditure has plateaued after several years of major annual savings. However there are now signs that future cost of living increases for both staffing and other operational expenditure will necessitate an increase in budgetary provision in future years. The budgetary provision has been frozen for six years (including 2023-24).

Organisation structure

The Tribunal



Governing Council



Staffing

