



Valuation Tribunal Service

Corporate Plan 2024-25 incorporating the 2024-25 Business Plan

Foreword

We are at the heart of the local taxation appeals system in England and provide an independent service, maintaining our independence from the bodies whose decisions are being challenged, always acting with impartiality and in the interests of justice, applying the highest professional standards and treating everyone fairly and with respect. Although two separate statutory bodies, the Valuation Tribunal Service (VTS) and the Valuation Tribunal for England (VTE) work in partnership, as one service, the “Valuation Tribunal”, to deliver the end-to-end process from registration of an appeal received by the VTS to the issuing of a decision by the VTE. What this synergy means for tribunal users is that even those whose appeals are not successful should feel that they have received a good administrative service from the VTS leading up to the hearing process; and that the law has been correctly applied by the VTE in the resolution of their dispute.

The Valuation Tribunal Service (VTS) is committed to improving the quality and delivery of the statutory service we provide. Our focus for the year ahead continues to be one of change as we continue to put our users at the heart of everything we do. This business plan sets out our priorities for 2024-25 and builds on our successful previous year’s achievements. We will continue to prioritise our key service improvement projects as we continue to refresh our processes, encouraging best practice innovation in everything we do.

This year our focus will be on strengthening our processes and practices so that they continue to support the delivery of a high-quality service that our users expect. Expectations change so it is imperative that as a service provider we adjust quickly to these changes. This not only means reviewing what we have implemented in the past, but also looking towards the future and developing new ways of working that meets the changing environment and changing expectations. This includes investing in new digital services that will assist our users to have the best experience possible when engaging with us.

As experts and leaders in the field of local taxation appeals, we recognise that those who engage with us will expect us to be

prompt and efficient in the services we are charged to deliver by Parliament. As an appellate body, we recognise that we are the last resort to what, for many, can feel like long running disputes met by various obstacles along the way, possibly adding to levels of frustrations. Our aim must be to diffuse these frustrations at the point of first contact so that we can better manage expectations in guiding appellants through their appeal journey. Respecting and valuing differences will help to ensure that our services reflect the needs and experiences of the people we serve. One of our key priorities for the year ahead will be to re-engineering our services and implementing a ‘cradle to grave’ approach in providing our users a handheld approach from point of receipt to listing.

Looking ahead to the challenges, and the actions needed to implement our priorities, the foundation for all of this is our people. I take this opportunity to thank staff and VTE Members across the Service for the dedication they have shown in maintaining the delivery of an effective appeal service.

We have much to deliver this year that will shape us for the future. I look forward to the year ahead.

Tony Masella

Chief Executive & Chief Operating Officer

Our service

The Valuation Tribunal Service (VTS) is a statutory, independent organisation sponsored by the Department of Levelling Up, Housing and Communities (DLUHC). The VTS delivers a range of services to the Valuation Tribunal for England (VTE), which make the final

decisions on disputes that have arisen between those who pay council tax or non-domestic rates and their local council or the Valuation Office Agency (VOA).

The VTE is headed by a President and is a separate statutory body charged with¹:

- dealing with appeals in ways which are proportionate to the importance of the appeal, complexity of the issues and the anticipated costs and resources of the parties
- avoiding unnecessary formality and seeking flexibility in the proceedings
- ensuring, so far as practicable, that the parties are able to participate fully in the proceedings
- using any special expertise effectively, and
- avoiding delay, so far as compatible with proper consideration of the issues.

Delivering financial efficiency

The VTS receives grant in aid funding from our sponsoring department (DLUHC) for its activities. We recognise the challenging financial times we all face and that restraint and sensitivity in using public money remains a key objective.

We are committed to providing excellent value from the public monies entrusted to us. All improvements to our services are designed with increase efficiency and customer service in mind.

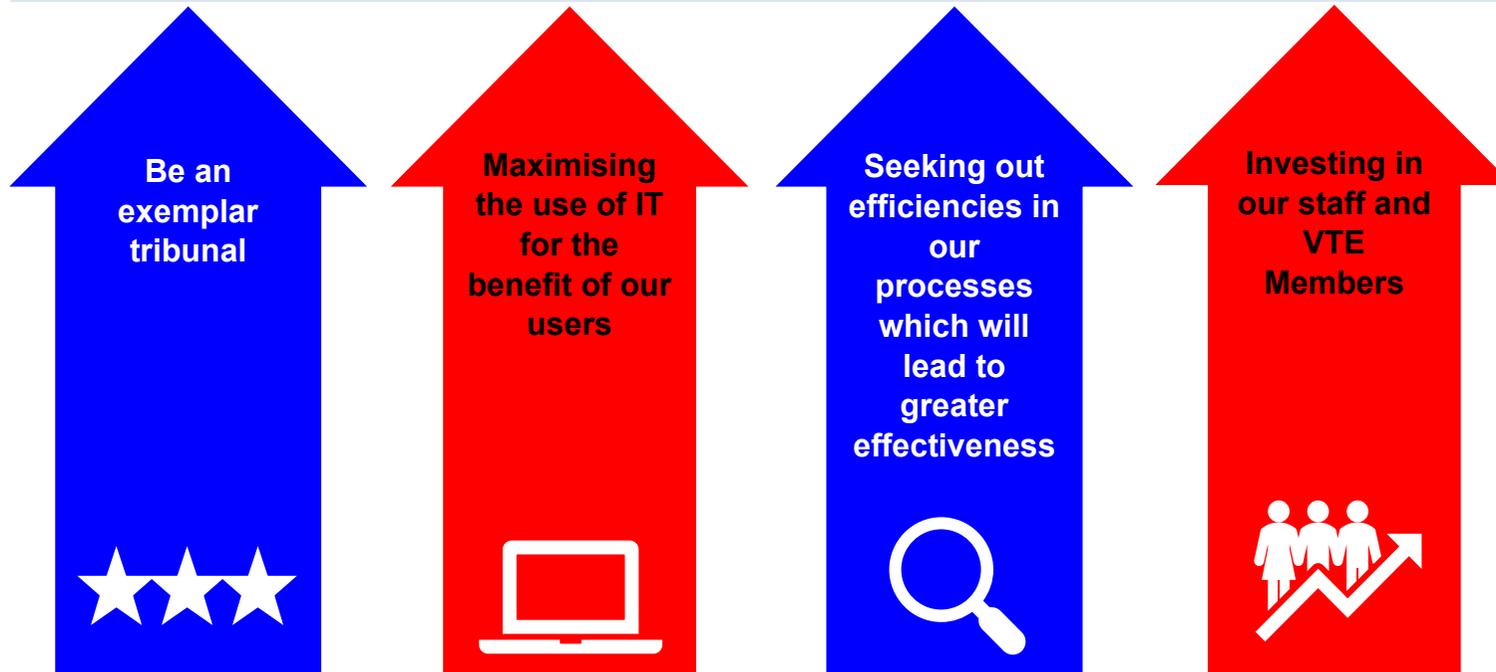
We will continue to identify and drive forward efficient ways of working and will work with DLUHC to review ways of delivering financial efficiencies, whilst complying with the requirements of our Framework Document and maintaining the statutory service required from us by Parliament.

Our strategic objectives define our success as a demand led organisation. Our key performance indicators are set to gauge our delivery within our jurisdiction and our main priority is delivering these.

¹ The Valuation Tribunal for England (Council Tax and Rating Appeals) (Procedure) Regulations 2009, as amended

Our Strategic Aims

- Support the VTE by administering a fair, efficient and accessible appeals system
- Enhance the quality and consistency of our service to all stakeholders
- Build capacity and capability in our staff, learning from their experience and from their feedback.
- Operate with financial and organisational initiative and efficiency



Business Plan Priorities for 2024-25

Strategic objective	Priority	What we will do and why	When we will do it and who	Current position	Key Indicators of success	Measure of success
Support the VTE by administering a fair, efficient and accessible appeals system.	Be an exemplar national tribunal, delivering remote hearings.	Review Tribunal requirements for submission of evidence regarding Section 16 appeals.	Quarter 1 (Chief Executive)	Submission of evidence for all types of appeals follows the same process.	A changed process for Section 16 appeals that benefits the hearing of such cases and delivers more timely and effective decision making.	Updated Consolidated Practice Statement and revised expectations integrated into business workflow.
		Implement active case management protocols that improve efficiency in Section 16 appeal management. This includes developing and implementing processes for triaging appeals from receipt to listing.	Quarter 3 (Operations)	The current operating model focusses on all appeals being listed to a hearing and creates inefficiency where appeal information is incomplete.	A revised workflow providing 'cradle to grave' approach ensuring early evidence disclosure and enhancing engagement with parties to ensure optimal resolution of Section 16 appeals.	More efficient process in handling appeals, including timely resolution of appeals identified as having 'no reasonable prospect of success'.
		Develop and implement a standardised process that facilitates the exchange of meaningful information between clerks and VTE Panel Members prior hearing so that 'approved duty' time is used effectively and efficiently at all times.	Quarter 1 (Operations)	Non-standardisation on pre-hearing communication with VTE Members.	Keeps VTE Members better informed and avoid wasted time reading papers that are resolved and focussing on live issues, with clerks providing timely and succinct case summaries to assist VTE Members.	Improved pre-hearing case preparation.

Enhance the quality and consistency of our service to all stakeholders	Maximise the use of our IT for the benefit of all stakeholders, particularly appellants.	Review and redesign VTE Member booking/scheduling to consider how hearings are scheduled to best align with Member availability.	Quarter 2 (IT)	Process was implemented prior to introduction of remote hearings. The existing platform and process may no longer be the most effective in terms of staff time and maximising available VTE Member capacity.	VTE Members engaging more consistently with the booking process and more satisfied as a result of sitting in a way that suits their preferences.	Greater engagement with the booking system and lower cancellation numbers
		Review the various notices sent to parties and implement changes that make our notices easier to understand and reflect post remote hearing changes.	Quarter 2 (Operations & Development)	Notices are legal documents and can sometimes provide legal jargon that may be difficult for appellants to understand.	Reduced queries arising from notices issue and provide useful information.	Review of all VTE Notices from Acknowledgement Notice to Notice of Decisions.
		Research and develop artificial intelligence (AI) in areas that can benefit the delivery of our service.	Quarter 3 (Operations & Development)	Microsoft Co-Pilot is available to VTS staff. We have opened discussions with out IT partners.	More efficient performance of functions by staff within the organisation.	Integration of our IT with Ai partners (subject to AI discussion).
		Improve user experience by reviewing Machine Learning, including integration in to VTS platforms, eg Dynamics and Website.	Quarter 2 (IT)	All queries are through staff interaction, and this becomes resource intensive for routine queries.	Creation on an end user automated routine queries in both chat and email.	More effective service delivery and reduction in resource time to deal with queries.

Build capacity and capability in our staff and VTE Members.	Demonstrate willingness and commitment to invest in our staff.	Establish an internal Member Delivery Group to provide a forum to discuss VTE Member engagement issues and provide a better cohesive volunteering experience.	Quarter 2 (Corporate Services)	Engagement levels from Members remain lower than expected. We have recently conducted forums that have provided greater insight of what makes volunteering more attractive.	A more collaborate approach to improving Member engagement and a more joined up member experience.	Improved member engagement and increased average hearings
		Implement a plan to improve membership engagement that builds on research carried out in 2023-24.	Quarter 1 (Corporate Services)	In-house work has allowed us to better understand VTE Member behaviours and this needs to be developed.	A plan developed and implemented.	Increased engagement of VTE Members above 2023-24 levels.
		Investigate and develop management standards and internal KPIs for aspects of recruitment	Quarter 1 (Head of HR & Training)	Recruitment can sometime take longer than anticipated due to competing tasks or funding.	Quicker recruitment turnaround times with clarity on timescales provided to applicants	Formalised timelines for the recruitment process.
		Explore and commission a more user-friendly Learning Management System (LMS)	Quarter 1 (Head of HR & Training)	Our current LMS was introduced during the health pandemic to promote learning in a remote environment. The current LMS can be clunky and difficult to navigate.	Better ease of use and development of modules, which will speed up in-house production of new topics.	Increased satisfaction levels on use of LMS within the organisation.
		Review the operational staffing structure to ensure it remains fit for purpose in a changed environment	Quarter 3 (EMT)	The staffing structure in place was implemented prior to the health pandemic and following changes in working	An aligned staffing structure to meet needs of users and stakeholders.	A fit for purpose staffing structure in place.

				practices require a review of the structure.		
		Review and implement ways of achieving regular get together days for homeworking staff that addresses areas of isolation, physical and mental wellbeing introducing a work in office day.	Quarter 2 (Ops Team)	60% of staff are home working and located in disperse parts of England, lone working for large parts of their working week.	Bringing together home-workers and integrating them outside of a formal training environment.	More frequent interaction in an office environment for homeworkers
Operate with financial and organisational initiative and efficiency.	Seek out efficiencies which leads to greater effectiveness.	Conduct a 360 review of key finance processes including updating process note and streamlining so that they remain relevant, appropriate and proportionate for the organisation.	Quarter 3 (Finance Director)	Processes have developed, but with changes in our modus operandi post pandemic there is now a need to review these processes to ensure what we have in place reflects the changing environment.	This will reduce re-work and create a lean process that will improve the efficiency and turnaround on reporting.	Improvements in reporting to the Board, EMT, Budget managers and our sponsoring department.
		Enhance the SAP reports, including the creation of new reports, to provide continuous improvement in reporting	Quarter 2 (Finance Director)	We have been looking at ways to streamline finance functions during 2023-24 and working with Financial Shared Services of DLUHC to look at ways of making reporting more effective and meaningful for the organisation.	A full review of SAP processes and challenging where such processes do not add value and enhance/develop those that do.	Reduction in re-work and improve efficiency in turn around for reporting.

		Maintain the financial stability by reviewing and reporting on elements of our admin budget allocation to ensure funding expectations continue to meet our statutory aim in light of changing environment.	Quarter 4 (Finance Director)	Allocated funding can present fiscal challenges in meeting our aims and objectives.	Better visibility in budget areas.	Submission of balanced budgets for future years.
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Total resource funding estimates for 2024-2026

The VTS is committed to delivering value for money. It aims to do so in two ways: carefully reviewing expenditure and controlling costs; and systematically evaluating core processes to identify improvements in effectiveness and efficiency.

We continue to navigate the very challenging economical times and the pressures facing public financing. The table below provides the indicative funding we are receiving in 2024-25 and our estimates in 2025-26.

£'000	2024- 25	2025- 26
Pay	3,270	3,201
Non Pay	1,490	1,600
Pension payments	429	443
Depreciation	133	151
IFRS16 Office Lease Depreciation	318	318
Total	5,640	5,713
Capital	200	250
Resource AME	328	257
Total Resource Funding	6,168	6,220

The key factors permeating through our projections for 2024-25 and 2025-26 reflect:

- Optimum staffing levels of 64 posts - 22 Corporate staff, 30 Tribunal Hearing Clerks and 12 Tribunal Support Officers.
- Retaining employer's pension contribution rate at 16.3%.
- Estimated cost of National Joint Council pay negotiations reflecting current landscape around public sector pay settlements and cost of living rises.
- Maintaining our investment on our existing IT infrastructure and cloud technology to ensure its continued suitability and sustainability in providing us with new ways of working.

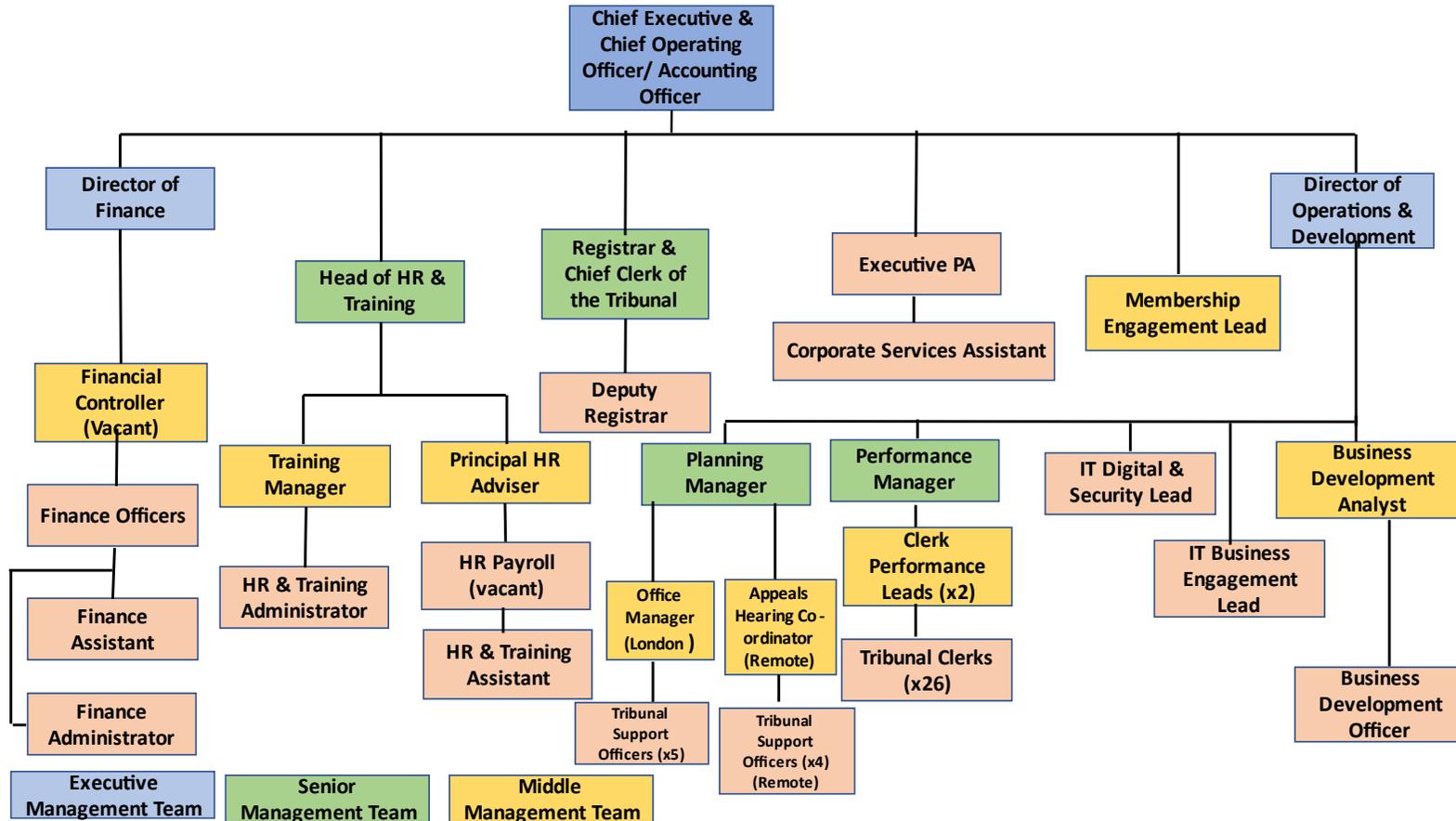
Our capital requirements in 2024-25 are in partnership with our approach in the continuing journey to deliver and support hearings on a virtual platform. Our aspirations reflect:

- Continuing with the agile approach to our IT investment regarding future development; and
- Developing AI workflow solutions.

Our estimates of 2025-26 reflect maintaining the investment in our digital services to ensure we continue to meet business and user requirements.

Staffing

Our staffing structure from 1 April assumes a staffing structure of 64 and is represented below.



Since recovering from Covid and the implementation of our Smart Working Policy, 60% of staff (35) are now engaged on home-based contracts. 19 staff are currently working in a hybrid nature (three days per week in the office and two days from home).

Membership of the Valuation Tribunal for England

The VTE is a tribunal sponsored by DLUHC with membership appointments made by the Lord Chancellor falling within the Constitutional Reform Act 2014, under a process managed by the Judicial Appointments Commission (JAC). Appointments to the VTE are non-fee paid.

The VTE is made up of a President, three vice-presidents and a panel of senior members (chairmen) and a panel of members. The current VTE membership stands at 141. Our statutory function is to support and provide advice to the Valuation Tribunal for England (VTE).

The VTE falls outside of the wider Ministry of Justice tribunals, and this can sometimes feel alien to new appointees recruited through the JAC. In September 2023 we engaged a Members' Engagement Lead as a dedicated focus in better understanding the engagement of VTE Members. Through surveys and forums, we have gained a more detailed understanding of the challenges members may be facing in balancing their work/life balance with their commitment to the provision of a voluntary public service.

We have made much progress regarding our member engagement aims. This year, we will be implementing a volunteer management system to provide our volunteers with the necessary support in engaging on hearings using a digital tool to self-allocate to hearing dates that fit in with their commitments. This tool will also provide the automation of messages and emails and the ability to connect and use using a mobile app.

We continue to engage with our sponsoring department and Ministry of Justice colleagues in understanding how best we may attract skills, particularly from the non-legal environment more conducive to the sector of local taxation appeal types we deal with.

We have also concluded a successful recruitment campaign in appointing two new vice-presidents to the Tribunal, who will join the third of our vice-presidents in assisting the VTE President in the hearing of specialist cases and conducting appraisals.

Furthermore, we have recently concluded a recruitment exercise for senior members (chairmen). The 43 successful applicants will be onboarded during the year.

Our Office

We continue to operate from a single location in Leman Street, London, occupying a space of 544 sqm on the second floor. Since our initial occupation in 2014, the impact of Covid necessitated different working practices, resulting in a requirement for reduced office space since February 2023.

With 22 staff currently working three days in the office and two days from home, the occupancy rate has reduced by 25%.

We are in discussions with our sponsoring department to migrate our office to Marsham Street within the government estate when our lease expires on 31 October 2025.

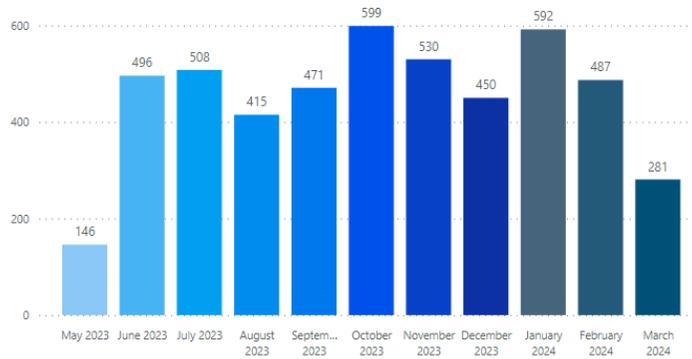
External Hearing venues

Due to the success of remote hearings, in-house hearing rooms are no longer in demand. However, we continue to retain the flexibility to hire external premises in which to hold hearings in stances where applications for in person hearing requests are approved by the VTE President, when online hearings may not be the most effective way to dispense justice for that appeal. During the year, we arranged 14.

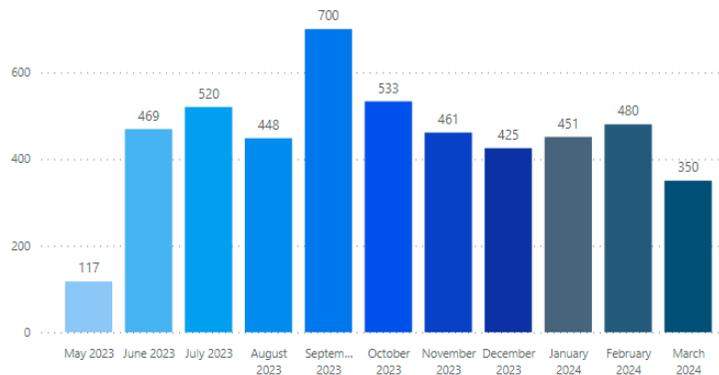
Business Plan for First year of the Corporate Plan 2024-25 Workload

Our focus continues resolving as many disputes as we can within our listing programme. The graphs below show our appeals receipt during the year against numbers cleared in the year, whether through listing, withdrawals or consent orders.

Appeals Received

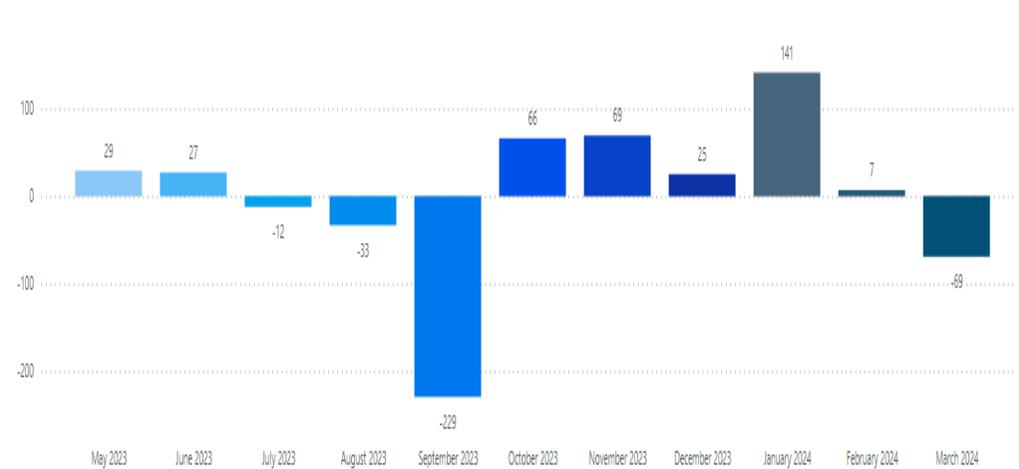


Appeals Cleared



The graph below provides a graphical illustration of clearances versus receipts during 2023-24

Monthly Difference



The start of a financial year, and the issue of council tax bills, creates a catalyst for council taxpayers to query their bills with their local authority resulting in increased challenges in council tax valuation appeals. Some may not fall within the legislative requirements for appealing and may lead to challenges in the number of Listing Officer's Decision to treat these as invalid. Our aim continues to list these early, subject to VTE availability, given the nature of these appeals.

We start the 2024-25 financial year with the following number of appeals, broken down by each appeal type.

Council Tax Appeals (by type)	
Council Tax Reduction	424
Council Tax Liability	498
Council Tax Valuation	1783
Council Tax Invalidity	23
Council Tax Completion	123

Non Domestic Rating	
2017 List Appeals	1826
2023 List Appeals	16
Completion Notices	31

The bulk of our outstanding appeals relate to council tax. This is likely to increase in the first four months of the year as council tax bills start hitting floor mats. Our focus during 2024-25 is to reduce the potential of any build-up of backlog in this appeal type.

We have seen an increase in 2017 rating list appeals during the year. This was expected with the closure of the 2017 Rating List on 31 March 2023 and the regulatory timescales in which to make appeals. We expect these receipts to increase during 2024-25.

We have also seen a small amount of 2023 Rating List appeals, which we had not expected at this early stage, and are being brought forward to 2024-25. We will be looking to list these appeals with corresponding 2017 rating list appeals where applicable.

Funding Projections for 2024-25

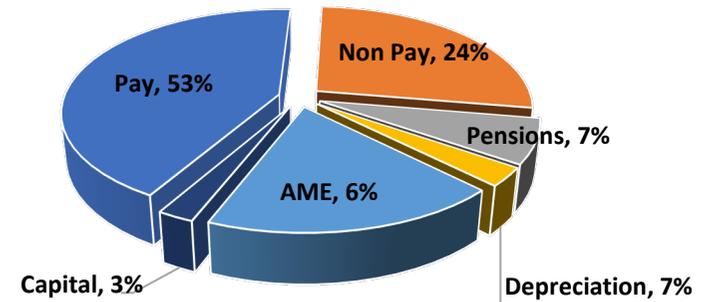
Our funding has been confirmed as £6,168k for 2024-25. We have continued to make savings year on year, and this has been much do to process changes we have introduced.

Since implementing this last year, we have provided some physical hearings (11) to those where an online hearing was seen as not being the best way to dispense justice. We will continue to offer physical hearings where, for example, connectivity has been identified as an obstacle.

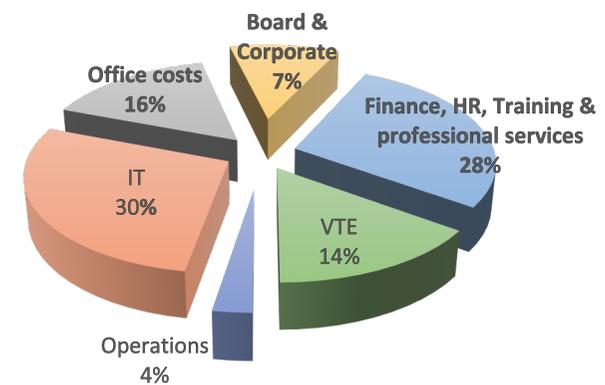
The table below illustrates our confirmed funding for 2024-25 to deliver our services effectively.

Budget category	£'000
Pay	3,270
Non-Pay	1,490
Pension payment	429
Depreciation	133
IFRS16 Lease Depreciation	318
Total Admin	5,640
Annually Managed Exp[enditure (AME)	328
Capital	200
Total Resource Funding	6,168

The breakdown of ares regarding our total budget spend for 2024-25 are:



Our operational spend (non-pay) reflects 24% of our indicative budget. This is the area of budget that assists us in developing and supporting our service. The projected allocation of non-pay costs for 2024-25 financial year are:



Our Key Performance Indicators for 2024-25

Our key performance indicators measure our success against our statutory function, and our stretching and realistic targets remain reflective of the challenges faced in these areas as a demand led organisation.

Strategic Objectives	Support the VTE by administering a fair, efficient and accessible appeal system	Council Tax Appeal	80% of appeals determined within 6 months of registration 92% of decisions issued within 1 month of the hearing
		Non-Domestic Rating Appeals	86% of appeals determined within 6 months of registration 95% of decisions issued within 1 month of the hearing
		All Appeals	80% of appeals resolved at first time of listing
	Enhance quality and consistency of our service to stakeholders	Complaints	82% of complaints resolved at Stage 1 with no further escalation
		Digital Services	92% of NDR appeals lodged using our on-line appeal service 92% of tribunal statutory notices issued electronically
		User Survey	65% of users surveyed are satisfied with the administrative service we provide
	Operate with financial and operational initiative and efficiency	Finance	92% of undisputed invoices paid within 5 working days of receipt
		Tribunal Hearings	84% of scheduled hearings result in 2 or more appeals being heard on the day
	Build capacity and capability in our staff	Absenteeism	Short term sickness less than 3.6 days per person
		Training	Training and development days per staff member average 5 days or more per year

Governance arrangements to support the Corporate Plan

All of our activities are underpinned by governance arrangements which support the delivery of our services. These include:

- the statutory framework set out in the Local Government Act 2003;
- Board reviews of performance and achievement against this Business Plan;
- reporting to DLUHC in line with the Framework Document and complying with government policy and sponsoring department rules;
- the Board's Finance and Audit & Risk Assurance Committees, which exercise detailed oversight in their relevant areas;
- Standing Orders, Standing Financial Instructions and Procurement Policy, which are reviewed and updated at least annually;
- our risk management processes which are overseen by both the Audit and Risk Assurance Committee and the Board;
- A business continuity plan which has been formulated with significant staff engagement and which is seen as a living document, regularly reviewed and tested;
- our information governance, through a set of policies that support effective and secure data handling, implemented by staff trained to ensure they handle data, especially personal data, appropriately;
- a Change Approvals Board, responsible for considering and controlling all requests for IT and business process changes.

Delivering and reporting on the Business Plan

The Business Plan is published on our website and on the staff intranet. VTS budget holders bid for budgets for activities designed to deliver the objectives outlined in the Plan and to minimise risks. The objectives set out in the Plan provide the basis for staff personal development objectives. The delivery of this Plan will be monitored quarterly at three levels:

- the delivery of targets and achievements against the Plan will be monitored by the Board, which may amend the Plan to reflect new or revised Ministerial requirements that emerge during the year;
- the Chief Executive and Chief Accounting Officer will monitor the achievements of the Plan with his executive team; and
- we will share our progress and achievements with DLUHC through quarterly Accounting Officer meetings and any other meetings convened.