

**Summary Minutes of the 163rd Valuation Tribunal Service Board Meeting
held on Tuesday 24 March 2026 at 10:30 am
held via MS Teams**

Present: Suzanne McCarthy (Board Chair); Stephen Chappell (Member); Frazer Stuart (VTE Vice-President, *ex-officio* Member); Sarah Guerra (Member); Chiew Yin Jones (Member); Clive Quantrill (Member) and Kevin Sadler (Member).

In attendance: Lee Anderson (Interim Chief Executive); Keung Wong (Finance Director); Michelle Warbis (MHCLG sponsoring Team – observer); Rory Gurdon (MHCLG sponsoring Team – observer) and Nicola Hunt (Board Secretary).

Welcome, Apologies, Declarations of Interest, Confirmation of Minutes

This meeting was Frazer Stuart's first meeting as VTE Vice-President with the responsibilities and functions of the VTE President.

There were no apologies for absence to record.

Clive Quantrill reported that his brother had submitted a Council Tax Valuation appeal.

The minutes of the meeting held on 27 January 2026 were confirmed as an accurate record.

Actions had been completed as required.

Interim Chief Executive's Report

The report had been previously circulated. Lee Anderson explained that when the VTS took occupation at 2MS it was already known that a further relocation of staff was planned to Government Offices Great George Street alongside other ALBs, including the whole of MHCLG. This move would now be taking place sooner than anticipated, and possibly between mid-January and late March 2027. Prior to the move a consultation process would take place with staff to discuss any concerns.

The recruitment exercise for a statistician had concluded. Following interviews in February, an offer was made to the successful candidate. The individual would join the organisation in late March.

The VTS did not currently provide Board Members with secure email accounts, and it was planned to implement a more secure and standardised provision of IT. Lee Anderson explained that this would give additional security and was consistent with best practice for governance communication. He asked the Board for their views before this was progressed.

Lee Anderson explained that as SIRO, he had to address any potential security issues and ensure mitigations were in place to avoid information being leaked. While sensitive documents could be password protected, it was better to use secure email addresses. This was the reason some organisations provided laptops to individuals to ensure secure communication. He appreciated the concerns raised and assured the Board that general IT assistance and support in any transition would be provided.

Lee Anderson and Frazer Stuart had attended a workshop hosted by the Valuation Office Agency to discuss the High Value Council Tax Surcharge. The issue was moving quickly and MHCLG would be publishing a consultation shortly on the subject.

The VTE Member recruitment exercise was progressing, and selection days had been planned in June.

VTE/VT Review Recommendations

A progress update on the VT Review Recommendations was provided. The Chair had been asked by VTE Chairs at a recent event if they could have sight of the report. Michelle Warbis agreed to provide a summarised version, including the key points, for wider circulation. It was noted that VTS staff had not yet seen the report, and NAO had requested a copy as part of the fieldwork for the 2025-26 audit.

Draft Business Plan 2026-27

The draft Business Plan had been previously circulated. The KPIs still had to be formally agreed by the Minister, but it was hoped the plan would be finalised in time for the May Board meeting. The Chair and Chief Executive introductions had not yet been added. The membership and appeal volumes data could not be populated until after the end of the financial year. The funding section would be completed once the 2026-27 budget had been approved.

Finance Committee

Update of the Finance Committee Meeting on 23 March 2026. The Board Chair reported that she had chaired the Finance Committee meeting the previous day. During that meeting the Committee had raised concern that there was no contingency allocation in the draft budget. Keung Wong was asked to review the position and update the Board on that issue today. The capital requirements were also discussed, and assurance had been given that all capital projects would be delivered by the end of this financial year. It was noted that the employer's pension contribution rate had been reduced to 14% for the next three years. The Finance Committee Assurance Report 2025-26 was approved, and the Committee recommended the accounting policies to be used in the Financial Accounts 2025-26 to the Board for approval. **The Board approved the accounting policies.**

Finance Update

Management Accounts to 28 February 2026. In presenting the management accounts to 28 February, Keung Wong highlighted certain key areas. The total resource funding forecast for the year to date was £6,269k, against the supplementary budget of £6,442k, and an underspend of £173k.

Finance Risk Register. Keung Wong presented the Finance Risk Register which reflected two live risks, categorised as green.

Draft Budget and Capital Requirements for 2026-27. Keung Wong referred to the second version of the draft budget 2026-27, which had been discussed in detail at the Finance Committee meeting. The total resource funding required was £6,116k compared to the current budget of £6,612k. The spending review 2025 set a target to deliver efficiency savings of £21k next year, and this budget had been prepared in line with this.

The Finance Committee had raised concern that there was no contingency allocation incorporated in the draft budget. Keung Wong explained that this year a view had been taken to align the budget directly with the spending review, and to work closely with budget holders to ascertain a more accurate picture of what funds would be needed. However, following the discussions yesterday, the draft budget had been reviewed and £250k contingency had been incorporated to cover any unexpected costs. Keung confirmed this would still allow the savings set by the spending review to be achieved.

Operations Update

Appeal Workload Analysis. Lee Anderson referred to the previously circulated report which provided the year-to-date position taken on 16 March, and the projected level of hearings, receipts and clearances to the end of the financial year. There had been a spike in the number of Council Tax Valuation appeals received caused by the VOA's IT system issues. This had a big impact with three times the usual level of appeals received in Q3. It was fortunate that the new clerks were progressing well which made it possible to increase the number of hearings held.

KPIs for Q3. Lee Anderson was pleased to report a positive position with 12 of the 14 KPIs met or exceeded. Five complaints were dealt with in this period, one of which was escalated to stage 2 of the process. Staff had received an average of 3.2 days training by 31 December, against a target of five days. However, a lot of training was planned during Q4 so it was expected that the target would be met by 31 March.

Strategic Risk Register

Lee Anderson presented the Risk Register and highlighted the nine live risks, categorised as six green, two yellow and one amber.

Chair's Report

Tenders for Internal Audit Services. Stephen Chappell, Chair of ARAC, referred to his paper which set out the tender process carried out for the internal audit contract which expires at the end of March. An initial evaluation meeting was held, during which six suppliers were assessed against criteria aligned with the CCS Framework. The three short-listed suppliers were then invited to the final assessment stage on 19 March. Based on the results, it was concluded that TIAA (the existing suppliers) achieved the highest score. It was therefore recommended to the Board to approve the appointment of TIAA for a further three years. **The Board agreed the appointment of TIAA for a new three-year contract.**

Board Evaluation Survey. The Chair was pleased to report that feedback from the evaluation survey indicated that the Board functioned well.

Progress on Appointment of Chief Executive. The Chair informed that five candidates would be interviewed on Friday 27 March. Michelle Warbis and Frazer Stuart would be on the panel, alongside her and an independent person. An extraordinary Board meeting would be arranged to accept the panel's recommendation.

Progress on Appointment of VTE President. The Chair advised that she would be on the interview panel. Interviews were expected to take place in July, with an appointment in September.

Update on Recruitment of VTE Chair Board Members. Michelle Warbis confirmed that the recommendation for four new candidates had been submitted to Ministers, and she hoped to receive a response soon.

Matters for Approval

Board Standing Orders. The document had undergone its annual review, and no substantial changes were required. Minor amendments had been made such as the term 'Chief Operating Officer' had been removed from the Chief Executive job title and membership of the Board had been updated. The Scheme of Delegation would be updated once the budget had been approved. References to the Remuneration & Terms of Service Committee should be deleted. The Performance Committee's Terms of Reference would be reviewed at the meeting on 12 May. **The Board approved the Standing Orders subject to the above amendments.**

Board Ways of Working. The document had undergone its annual review. The 'Chief Executive & Chief Operating Officer' job title had been amended to 'Chief Executive', and the Remuneration & Terms of Service Committee would be removed from paragraph 9.1. It was suggested that the wording of paragraph 7.3 should be changed to 'in the absence of the Chair' and 'through death or incapacity' should be deleted. **The Board approved the Ways of Working subject to the agreed amendments.**

Code of Conduct. This document formed part of the corporate governance. The only amendment required was the change to the Chief Executive's job title in line with the Board Standing Orders and Ways of Working. **The Board approved the document.**

VTE Vice-President's Report

Frazer Stuart referred to his previously circulated report. He explained that he started in this role at the beginning of February. The Chair congratulated Frazer on taking on this role.

Date of next meeting: Wednesday 20 May 2026.