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FIRST - TIER TRIBUNAL
PROPERTY CHAMBER
(RESIDENTIAL PROPERTY)

Case Reference	: CHI/00ML/LIS/2014/0017
Property	: Flat 18, Palmeira Yard, 75 Holland Road, Hove, East Sussex BN3 1JN
Applicants	: Ground Rents (Regis) Limited
Representative	: Miss Melling of Gateway Property Management Limited as managing agents
Respondent	: Mr R Cooper
Representative	: Miss Knowles of Griffin Smith Farrington Webb, solicitors
Type of Application	: Payability of service charges under s.27A Landlord and Tenant Act 1985 Disregarding costs of proceedings under s.20C Landlord and Tenant Act 1985
Tribunal Members	: Judge A Johns (Chairman) Mr R Wilkey FRICS (Surveyor Member) Mr T Sennett (Professional member)
Date and venue of Hearing	: 23 October 2014, Old Ship Hotel, Kings Road, Brighton, East Sussex
Date of Decision	: 14 November 2014

DECISION

Introduction

1. Mr Cooper owns the leasehold of Flat 18 at Palmeira Yard, 75 Holland Road, Hove, East Sussex BN3 1JN ("the Building"). He resists a claim for service charges brought against him by the applicant landlord in the County Court at Brighton. By virtue of a transfer from that court, the question of payability of the service charges now falls to be determined by this Tribunal.

2. Though the original claim did not extend to charges beyond January 2013, the claim being issued on 12 February 2013, both sides sensibly proceeded on the basis that the Tribunal should determine the payability of service charges for the year ending 30 June 2013 as well as the year ending 30 June 2012.

3. Mr Cooper's objections to the service charges, as very clearly and helpfully presented by his representative Miss Knowles at the hearing, raise issues of (i) construction of his lease dated 26 July 2006 ("the Lease"), (ii) whether the sums claimed were reasonably incurred, and (iii) failures to meet consultation requirements in relation to both qualifying works and qualifying long term agreements.

Procedure

4. It has been a feature of this case that documents underlying the service charge have not been made easily available. The original directions given by the Tribunal on 10 April 2014 proved insufficient by reason of further documents from the landlord coming to light at the stage of preparing the bundle. That resulted in a case management hearing on 20 August 2014 at which directions were given for supplementary statements of case and the following direction given as to additional documents: "The Applicant may adduce the additional documentation identified by the Respondent's solicitors as not having been disclosed until the hearing bundle had been produced but the Applicant may not adduce any further documentation that has not previously been seen by the Respondent or his solicitors".

Inspection

5. The Tribunal inspected the Building immediately before the hearing. It is a former repository built over 100 years ago and now converted into 20 self-contained flats. The Building is of brick construction and retains many original features. The roof areas are complex and multi-pitch. The main covering is slate but there are several upstands. Access is by way of a portcullis-style door from Palmeira Avenue which is part of a mixed, established area of the town within easy reach of City Centre amenities and Hove main line railway station. The individual flats surround a central courtyard which is part paved and part gravel. There are glass-sided balcony walkways at each level which give covered but open-sided access to the individual flats. The common landing and staircases are somewhat basic with no floor coverings. There is one passenger lift on the south side of the block.

6. The Building was reasonably well maintained, though the attention of the Tribunal was drawn to a defective ceiling light fitting at the south end of the ground floor walkway, damp stains to the ceiling and wall of the stairwell on the top landing by the lift and to laminating brickwork to parts of the front elevation. Most of the gutters and downpipes appeared original and to be rusting beneath the paint. The Tribunal were given access to Flat 18 occupied by Mr. Cooper. He pointed out a brick mullion to the front window which is laminating and cracked.

Statutory provisions and Lease

7. By s.27A of the Landlord and Tenant Act 1985 (as amended by the Transfer of Tribunal Functions Order 2013) the Tribunal may determine whether service charge is payable and in what amount. S.19 of the Act provides that costs shall be taken into account in determining the amount of a service charge only to the extent that they are reasonably incurred and only if the works or services are of a reasonable standard.

8. The effect of s.20 of the Act together with the Service Charges (Consultation Requirements) (England) Regulations 2003 is that where the cost of qualifying works would result in a contribution of any tenant being more than £250, the liability of a tenant to contribute to the cost is limited to that figure unless, and in the absence of dispensation, the consultation requirements are complied with. Like provision is made in relation to qualifying long term agreements save that the relevant figure is £100. A qualifying agreement is, subject to exceptions which are not material to this case, by s.20ZA(3) of the Act an agreement entered into by a landlord or a superior landlord for a term of more than twelve months.

9. The Lease provides for the payment by Mr Cooper of 5.20% of the "Apartments Service Charge", being the expenses referred to in clause 8.1.

10. Clause 8.1.1 provides that such expenses are those incurred by the landlord in observing and performing the provisions of Part I of the Fourth Schedule including management fees relating thereto (clause 8.1.2.1), and "the cost of employing staff for the performance of the duties and services of the Lessor ... and all other incidental expenditure in relation to such employment including ... advertising costs the payment of the statutory and such other insurance health pension welfare and other payments contributions and premiums industrial training levies redundancy ... and the provision of uniforms working clothes tolls appliances cleaning and other materials bins receptacles and other equipment for the proper performance of their duties and benefits in kind fares and out of pocket expenses" (clause 8.1.2.4).

11. Clause 8.1.4 comprises the following agreement: "It is expressly agreed that the intention of the Lessor and the Lessee in relation to the Apartments Service Charge provisions is that all costs expenses and other liabilities which are incurred by the Lessor shall be the subject of reimbursement recoupment or indemnity by the lessees of the Apartments so that no residual liability for any such costs expenses or liabilities shall fall upon the Lessor".

12. Part I of the Fourth Schedule includes at paragraph 2 an agreement that the landlord will repair and clean "the Main Structures", defined by the Second Schedule as follows:

"1. The exterior walls and the foundations roof and meter cupboards of the Building the internal load bearing walls and the floor and ceiling joists beams or slabs of all the Apartments including the structural element of any terraces 2. The Common Parts and the windows window frames glass in the windows doors doorframes plaster on the ceilings and walls of the Common Parts and 3. The Transmission Media of every kind which is common to more than one Apartment and/or the Common Parts or exclusive to the Common Parts and 4. The Cycle Store Refuse Area and all other parts of the Building which do not form part of Apartments demised or intended to be demised to individual lessees".

13. Common Parts is defined in clause 1.1 as "The entrances stairways halls corridors walkways and balconies within the Building providing access to or egress from the Apartments but not forming part of the Apartments".

14. There are plans forming part of the Lease. Those show, amongst other things, a communal lift.

Hearing

15. The hearing followed the inspection. The landlord was represented by Miss Melling of Gateway Property Management Limited, managing agents. Miss Knowles of Griffin Smith Farrington Webb, solicitors, appeared for Mr Cooper.

16. By the time of the hearing there had been several statements of case from which it was very difficult to collect the outstanding issues. The landlord's approach to the schedule of disputes, intended to frame the issues, was particularly unhelpful. The landlord's response to most items was simply "We will require this item to be paid in full" or words to like effect. That does nothing to help define the issues. But the bundle prepared by Griffin Smith

Farrington Webb very helpfully included at volume 3, page 501, a final list of issues. Both sides confirmed at the commencement of the hearing that the list properly represented the issues that the Tribunal was being asked to resolve and Miss Knowles and Miss Melling then presented their cases by reference to that list.

17. The Tribunal heard evidence from Mr Cooper. His evidence included a quotation he had obtained from local agents, Pepperfox Ltd, as to the likely service charge costs if Pepperfox Ltd had been managing the Building. Miss Melling was given the opportunity to question Mr Cooper. The Tribunal also heard evidence from Miss Melling. She was permitted by the Tribunal to adopt the witness statement of her colleague Heidi Slassor; she having been taken ill. No objection was taken to that course. Miss Melling answered questions of the Tribunal and Miss Knowles.

18. It is convenient first to address one major item, namely the cost of repairs and renewals, to which a number of arguments were addressed by Miss Knowles and then to deal with each of the other items on the list of issues in turn.

Discussion

(a) Repairs and renewals

19. The service charge accounts for each year included the cost of repairs and renewals. For 2012 the figure was £26,206. For 2013 it was £5578.

20. In relation to the 2012 sum, Miss Melling relied on a record of expenditure appearing at pg.158 of volume 2 of the hearing bundle passed to Gateway by the previous managing agents, Hulford Salvi Carr. Such showed an entry for major works with a stated cost of £22,794.30. Her reliance on this record sprang from the fact that no invoices or other documents supporting that stated cost were available despite, it seemed, such having been requested from Hulford Salvi Carr.

21. Indeed, for the two years in issue, the landlord had produced invoices under this head totalling just £6365 as against the total cost in the accounts of £31,784.

22. Miss Knowles made three objections to that total cost for the two years in issue. First, that the cost was not reasonably incurred. There was a lack of supporting invoices and the Pepperfox quote contained a figure of £5000 per year for repairs and renewals. She also made the point that some of the invoices relied upon were for contractors whose place of business was some distance from the Building; inviting the Tribunal to infer that their charges were unreasonably high as a result. Second, that even if the suggested cost of major works in 2012 had been reasonably incurred, there had been a failure to meet the consultation requirements in relation to those works. Third, that some of the costs for which invoices were produced were not properly recoverable as service charge at all.

23. The lack of invoices means that the landlord is unable to establish to the satisfaction of this Tribunal that costs at the level sought were reasonably incurred. The Tribunal does not, however, accept Miss Knowles' suggestion that an inference should be drawn that the level of charges by non-local contractors was unreasonably high. Engaging such a contractor does not automatically cost more. No travel charges appear on the face of the invoices and the Tribunal found the few invoices challenged on this basis to be in a reasonable amount.

24. The Tribunal concludes that there was a failure to consult in relation to the 2012 major works. Whilst the hearing bundle contained some consultation documents which had apparently been adduced by the landlord in response to this allegation of failure to consult, Miss Knowles pointed out and Miss Melling accepted, that they related to works done in the 2013/2014 service charge year. They are therefore no answer to the allegation of failure to consult and there is no other material from which the Tribunal can be satisfied that the consultation requirements were met.

25. Finally, the Tribunal was satisfied that a few of the invoices for 2012 were indeed not properly recoverable by way of service charge, relating variously to a different building, an individual flat, and to works which it was impossible to discern from the face of the invoice. The Tribunal also finds that a significant invoice for 2013 does not represent a proper service charge cost. It is in the sum of £1407.12, bears the address of Flat 6, Palmeira Court and is for "Bathroom works". Miss Melling's explanation of this in evidence was confused. It did not satisfy the Tribunal that this was anything other than works to an individual flat.

26. The question is what cost, in light of the above, is properly recoverable by way of service charge for 2012 and 2013 under this head of repairs and renewals.

27. For 2012, the Tribunal's judgment is that the sum of £5000 is properly recoverable. While there is a lack of invoices, and some do not represent proper service charge costs, it is plain that some money must have been spent on the Building. The Building has, as was apparent to the Tribunal on inspection, largely been well maintained. The Pepperfox quote indicates that the sum likely to be spent each year is £5000. As such results in a contribution of only £260 from Mr Cooper, the Tribunal does not further reduce that sum for which he is liable by reason of its finding on a failure to consult; such finding otherwise translating to a contribution in any event of £250 in relation just to the claimed cost of major works before adding any other costs under this head.

28. For 2013, the Tribunal's judgment is that the sum of £4170.88 is properly recoverable. The Tribunal has arrived at that figure by deducting from the sum sought, namely £5578, the sum of £1407.12 invoiced for bathroom works to an individual flat. Given that the resulting figure is less than the £5000 the Pepperfox quote indicates is the sum likely to be spent, no further reduction is made by the Tribunal to reflect the lack of invoices.

b) Lift

29. Three items in the service charge accounts related to the lift, namely lift maintenance, lift telephone, and lift insurance. Miss Knowles made the same argument on each, namely that costs relating to the lift were not recoverable on the true construction of the Lease. Her submission was that there was no specific reference to the lift in the provisions of the Lease set out above and that, without such a reference, costs relating to the lift were not covered by those provisions.

30. It is true that there is no specific reference to the lift. But the lift is, in the judgment of the Tribunal, within the phrase "... all other parts of the Building which do not form part of Apartments demised or intended to be demised to individual lessees" appearing in para.4 of the Second Schedule defining the "Main Structures" for which the landlord is responsible. It falls naturally within that language and is shown plainly as part of the Building on the plans forming part of the Lease. Further support for the recoverability of these costs is provided, in the Tribunal's view, by clause 8.1.4 (set out above) which shows an intention that the landlord is not to be ultimately responsible for costs incurred on some part of the Building.

31. It follows that the lift items in the service charge accounts are, in the judgment of the Tribunal, properly recoverable.

c) Legal fees

32. The service charge accounts contain an entry for each year which relate to legal fees, though for 2012 they are labelled 'professional fees'.

33. Miss Melling explained that these were costs recoverable against individual tenants under their leases. She said that they appeared in the service charge accounts until they were so recovered.

34. It is clear to the Tribunal from that that these costs are not properly recoverable as service charge. Their appearing in the service charge account was simply a matter of practice; a practice that is inappropriate, not being justified by any provision of the Lease.

d) Postage

35. The sum of £120 appears in the service charge accounts for each year for 'postage'. It became clear in evidence that this was not a cost incurred by an employee of the landlord, so clause 8.1.2.4 of the Lease is not in point. Rather, Miss Melling explained that Gateway make this charge, representing £6 per flat, in addition to their management fee of £275 plus VAT per flat.

36. The short answer to this item is that it is not reasonable, in the judgment of the Tribunal, for the landlord to incur a cost representing postage on top of the reasonable management fee which the Tribunal allows below. Postage is an overhead which should be borne by the managing agent out of a reasonable management fee. Accordingly, this cost is not recoverable.

e) Cleaning of communal areas

37. Cleaning is carried out weekly at a cost to the landlord of £200 per month.

38. Miss Knowles challenged that cost as unreasonable.

39. It is not very far from the Pepperfox quote relied upon by Mr Cooper, which is in the sum of £2080 per year for weekly cleaning. However, Miss Knowles made clear that the basis for her case was her contention that cleaning should be carried out only fortnightly, rather than weekly.

40. Mr Cooper may prefer to have the Building cleaned fortnightly. But the question for the Tribunal is not what interval is preferable but whether weekly cleaning is unreasonable. The Tribunal finds that there is nothing unreasonable about cleaning the common parts at the Building weekly.

41. Miss Knowles also invited the Tribunal to find that the arrangement with the cleaners amounted to a qualifying long term agreement with the consequence that, there having been no consultation, Mr Cooper's liability to contribute would be limited to £100. She relied on *Poynders Court Ltd v GLS Property Management Ltd* [2012] UKUT 339.

42. The evidence on this was that there was no written contract with the cleaners. It was an informal arrangement under which they invoiced and were paid monthly.

43. In the Tribunal's view, the arrangement with the cleaners is not a qualifying long term agreement. The conclusion in the *Poynders Court* case that there was a qualifying long term agreement depended, it seems to us, on it being clear from the terms of the agreement in that case that the services would or were intended to be provided for a period extending beyond twelve months. There was no evidence of such a term in this case. His Honour Judge Gerald also made clear in that case that he would not expect casual contracts, including for cleaning services, to constitute qualifying long term agreements. The arrangement with the cleaners for Palmeira Yard is of that type.

f) Cleaning windows

44. There is a cost of £870 for 'cleaning windows' in the service charge accounts for 2013. Miss Knowles submitted this was unreasonable, relying on the Pepperfox quote which put forward a figure of £480. In response, Miss Melling pointed to the quantity of communal glass in the Building, in particular the glass on the communal balconies surrounding the courtyard.

45. In the Tribunal's judgment the cost of £870 was reasonably incurred and is therefore recoverable. The Tribunal saw on inspection that there is a significant amount of glass to be cleaned. And it was not clear that the Pepperfox quote had included the balcony glass.

g) Health and safety and fire risk

46. The landlord seeks to recover by way of service charge the sum of £600 per year representing the cost of a report on health and safety and the fire risk at the Building.

47. Miss Knowles' case was that while the cost of the report was acceptable, it was unreasonable to incur the cost of such a report each year. Miss Melling's response was that annual reporting was not unreasonable as it could not be assumed that no new problems had arisen over the space of year. The Tribunal agrees, with the result that this cost was reasonably incurred and is therefore recoverable.

h) Management fees

48. The landlord seeks to pass on by way of service charge Gateway's management fees at the rate of £275 plus VAT per flat. Miss Knowles challenged that rate as unreasonable and relied on the Pepperfox quote as evidence of a local agent rate of £175 plus VAT per flat, being an annual total cost of £4200. Miss Melling's explanation in evidence was that the figure of £275 plus VAT came from Gateway adopting the fee charged by the previous agents, Hulford Salvi Carr. No separate justification was given for it and, on being questioned by Miss Knowles, she accepted that Hulford Salvi Carr's fee was, in any event, £275 including VAT.

49. Miss Melling's evidence did not, in the view of the Tribunal, give any substantial or detailed basis for justifying a fee as high as £275 plus VAT. There was no particular feature of managing this Building relied upon that supported a figure above the local agent's rate of £175 plus VAT evidenced by the Pepperfox quote. Indeed, even that figure can be said to be a generous one given the haphazard way in which the management of this property is documented.

50. Notwithstanding that criticism, the Tribunal determines that the cost is reasonably incurred to the extent of £175 plus VAT per unit, so £4200 per year.

51. Miss Knowles advanced a further argument against Mr Cooper's liability to contribute to Gateway's charges, namely that the agreement for management between the landlord and Gateway must be a qualifying long term agreement.

52. Having heard evidence and argument, the Tribunal's conclusion is that there is no qualifying long term agreement. The evidence was that there was no written agreement, just an informal arrangement under which either party could withdraw on a month's notice. On that evidence and having regard to the judgment in *Poynders Court* already referred to, the Tribunal finds that it is not an agreement for a term of more than 12 months.

i) Accountancy fees

53. Miss Knowles challenged the accountancy fee of £765 for 2013. She pointed out that the only invoice was for Gateway in the sum of £150. There was no invoice from Venthams, the certifying accountants.

54. Miss Melling said that the balance of the cost, being Venthams' fee, had been incurred and that the charge of £150 was for Gateway in facilitating access to the underlying documents.

55. In the Tribunal's judgment the sum properly recoverable as having been reasonably incurred is £615. While there was no invoice, Venthams had clearly done the work and the Tribunal is satisfied this cost was incurred and reasonable. But the further fee for Gateway of £150 was not reasonable. Any such work done by Gateway should be included in the reasonable management fee already allowed of £175 plus VAT per unit.

j) Electricity

56. Electricity charges were on the list of disputed issues but Miss Knowles informed the Tribunal during submissions that these were no longer challenged.

k) Electrical repairs

57. There was a sum of £149 in the service charge accounts for 2012. Miss Knowles submitted that this was not shown to have been reasonably incurred, there appearing to be being no invoice for it. Miss Melling was unable to produce an invoice and told the Tribunal that the charge was in a period before Gateway took over management of the Building. In those circumstances, the Tribunal is not satisfied that it was a cost reasonably incurred. It is not therefore recoverable.

l) Door entry system

58. Miss Knowles objected to the figures of £111 and £246 appearing in the service charge accounts for 2012 and 2013 respectively. There was no invoice for 2012 and she questioned the invoice for 2013. Miss Melling accepted there was no invoice supporting the 2012 figure and and, eventually, that the invoice she relied upon for 2013 in fact related to a different property unconnected with the Building. There being no supporting invoices, the Tribunal is not satisfied that these items represented costs reasonably incurred. They are accordingly not recoverable.

m) Fire precautions

59. Miss Knowles accepted that the figures of £839 and £908 appearing in the accounts for 2012 and 2013 respectively for fire precautions would be reasonable if incurred, but said that there was no evidence such costs had in fact been incurred.

60. Miss Melling was able, however, to identify two invoices in the hearing bundle supporting the 2013 figure. The Tribunal is satisfied, having seen those invoices, that this cost was incurred and so is recoverable. No invoices supporting the 2012 figure were made available and so the Tribunal is not satisfied that such costs were incurred.

n) Cleaning courtyard

61. A sum of £240 appeared in the 2012 accounts for 'cleaning courtyard'. Miss Knowles objected to this item on the basis that there was no supporting invoice and that it was far from obvious what the item could refer to; the courtyard being gravelled and paved. Miss Melling was unable to provide either an invoice or any proper explanation for the item. The Tribunal finds that this was not a cost reasonably incurred, so it is not recoverable.

o) Electrical repairs courtyard

62. This was another item, in the sum of £30 in the 2012 accounts, for which there was no invoice. The Tribunal is not therefore satisfied that it was reasonably incurred. It is not recoverable.

p) Southern water

63. Whilst the list of issues indicated a challenge to water charges on the basis that there was a long term qualifying agreement, this challenge was not pursued by Miss Knowles at the hearing.

Calculation

64. As to the effect of the Tribunal's determinations set out above:

64.1 For 2012, the total costs of £48,570 sought to be recovered by way of service charge are reduced by (a) limiting the repairs and renewals figure to £5000, (b) limiting the management fees figure to £4200, and (c) disallowing the charges for electrical repairs, door entry system, fire precautions, professional

fees, postage, cleaning of courtyard, and electrical repairs. The total reduction is in the sum of £24,797 resulting in a total cost properly recoverable of £23,773. The service charge payable by Mr Cooper for 2012 is therefore, at the rate of 5.20%, the sum of £1236.20.

64.2 For 2013, the total costs of £33,653 sought to be recovered by way of service charge are reduced by (a) limiting the repairs and renewals figure to £4170.88, (b) limiting the management fees figure to £4200, (c) reducing the accountancy fees figure to £615, and (d) disallowing the charges for door entry system, postage, and legal expenses. The total reduction is in the sum of £4988.12 resulting in a total cost properly recoverable of £28,664.88. The service charge payable by Mr Cooper for 2012 is therefore, at the rate of 5.20%, the sum of £1490.57.

Costs

65. Mr Cooper asks for an order under s.20C of the Act, which provides that the Tribunal may make such order as it considers just and reasonable on an application that costs incurred by a landlord in connection with proceedings before it are not to be regarded as relevant costs to be taken into account in determining the amount of any service charge payable by the tenant.

66. It is, in the judgment of the Tribunal, just and reasonable to make an order that the costs of these proceedings are not to be regarded as relevant costs to be taken into account in determining the amount of any service charge payable by Mr Cooper. The proceedings are largely due to the disarray in the landlord's service charge documentation and the Tribunal has found that the sum properly recoverable for both years in issue is well below that sought. Mr Cooper should not have to contribute to the landlord's costs of this exercise.

67. An application is also made by Mr Cooper for a costs order against the landlord under rule 13 of the Tribunal Procedure (First-tier Tribunal)(Property Chamber) Rules 2013. It is said that the landlord's conduct of the proceedings has been unreasonable, in particular by the piecemeal

disclosure of documents, and that the costs incurred by Mr Cooper have increased as a result. The sum of £4083.23 is sought.

68. The landlord relied on its submission made in writing that all directions were complied with.

69. The Tribunal should be slow to make an order for costs against a party. This is essentially a no-costs jurisdiction where parties can resolve their landlord and tenant issues without fear of a costs order being made against them. An order for costs may only be made in the limited circumstances provided by rule 13, namely where a party has acted unreasonably.

70. But the Tribunal is satisfied that an order can and should be made in this case, though in a far smaller sum than that asked.

71. Many of the documents relevant to this dispute were shown to Mr Cooper and his representative only at the stage of preparing the hearing bundle. That resulted in the need for a case management conference and a further statement of case, namely the second supplementary reply, from Mr Cooper. Bearing in mind the obligation on parties to help in furthering the overriding objective and the further costs which disclosure at this late stage resulted in, it was unreasonable for these documents not to have been made available sooner; certainly in circumstances where the landlord had otherwise given no real detail of its case.

72. The Tribunal therefore makes an order under rule 13 that the landlord pay Mr Cooper's costs of the case management conference and the second supplementary reply as well as the preparation of the costs schedule. No issue having been taken with the figures for those items in the costs schedule, those costs are summarily assessed in the sum requested, namely £480.

Summary of decision

73. From the above, the Tribunal determines that:

73.1 The sum payable by Mr Cooper by way of service charge for the year to 30 June 2012 is £1236.20.

73.2 The sum payable by Mr Cooper by way of service charge for the year to 30 June 2013 is £1490.57.

73.3 The costs of these proceedings are not to be regarded as relevant costs to be taken into account in determining the amount of any service charge payable by Mr Cooper.

73.4 The landlord shall pay Mr Cooper's costs in the sum of £480.

Appeal

74. A person wishing to appeal this decision to the Upper Tribunal (Lands Chamber) must seek permission to do so by making written application to the First-tier Tribunal at the Regional office which has been dealing with the case.

75. The application must arrive at the Tribunal within 28 days after the Tribunal sends to the person making the application written reasons for the decision.

76. If the person wishing to appeal does not comply with the 28 day time limit, the person shall include with the application for permission to appeal a request for an extension of time and the reason for not complying with the 28 day time limit. The Tribunal will then decide whether to extend time or not to allow the application for permission to appeal to proceed.

77. The application for permission to appeal must identify the decision of the Tribunal to which it relates, state the grounds of appeal, and state the result the party making the application is seeking.

Judge A Johns (Chairman)
Dated 14 November 2014