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FIRST - TIER TRIBUNAL
PROPERTY CHAMBER
(RESIDENTIAL PROPERTY)

Case Reference	:	CHI/00HG/LSC/2013/0082
Property	:	125M King Street Plymouth PL1 5JP
Applicant	:	Paul Locker
Respondent	:	Plymouth Community Homes Limited (PCH)
Representative	:	Danny Damerell (Legal Executive) PCH
Type of Application	:	Application for determination of reasonableness of service charges and Application for an order that all or any of the costs incurred by the landlord are not to be regarded as relevant costs Sections 27A 19 and 20C of the Landlord and Tenant Act 1985 (the Act)
Tribunal Members	:	Judge Cindy A Rai (Chairman) Michael C Woodrow MRICS Chartered Surveyor
Date and venue of Hearing	:	6 November 2013 Plymouth Magistrates Court
Date of Decision	:	11 December 2013

DECISION

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1. The disputed service charges for the service charge years 2010 – 2013 and the estimated costs for the service charge year 2013 - 2014 are reasonable and reasonably incurred and payable by the Applicant. The sums demanded for responsive repairs on September 30 2011 and September 30 2012 are also payable.

2. The Tribunal makes an order under section 20C of the Act that the Respondent's costs of these proceedings are not relevant costs and cannot be recovered as service charges under the Lease.

3. The reasons for the Tribunal's decision are set out below.

Background

4. The Applicant submitted an application dated 14 July 2013 which was accompanied by an incomplete copy of his lease of the Property, (two pages containing paragraphs 4 – 13 of the fifth schedule were omitted), to the Tribunal for a determination of the reasonableness of service charges for the years 2009 – 2014 in respect of the Property. He also asked the Tribunal for an order under section 20C of the Act. The lease of the Property is dated 25 July 1988 and was made between the Council of the City of Plymouth and Margaret Rose Humphries, (the Lease). It was granted for a term commencing on the date of the Lease and expiring on the 25 July 2113. The Applicant is currently the owner of the Property.

5. Directions dated 23 July 2013 were issued by a procedural chairman of the Tribunal requiring, (amongst other things), the submission of a further written statement of the Applicant's case and a written reply from the Respondent within defined time limits. A provisional hearing date was set.

6. The Applicant submitted his statement and bundle of documents in compliance with the Directions and the Respondent submitted a reply with a bundle of documents dated 18 September 2013 but it was received by the Tribunal five days later and after the expiry of the time limit referred to in the Directions.

7. Neither party included any information in their statements or bundles relating to the service charge year 2009 – 2010.

8. On 4 November 2013 just before the scheduled hearing date the Applicant emailed the Tribunal office alleging that the Tribunal Judge appointed to hear his case was not impartial on account of comments made to him by an applicant in a previous case involving the Respondent and his interpretation of the way that case had been reported in one of the Respondent's newsletters to its tenants. The previous case had been determined by the same Judge appointed to hear his case. He also alleged that Danny Damerell and the Tribunal Judge must have become friends as the comments did not reflect the wording of the decision in the previous case so he assumed that a private discussion about the case must have taken place between them.

9. On 5 November 2013 Judge Agnew a Deputy Regional Judge of the Tribunal, responded to the Applicant's email explaining that his allegations were denied by the Judge and were unsubstantiated therefore he would not remove the appointed Judge from hearing his case but the Applicant could bring further evidence or repeat his allegations at the beginning of the Hearing if he wished these to be considered further and he was able to substantiate his allegations.

10. On the morning of the Hearing, but prior to it at about 1000 hours the Tribunal inspected the external common parts of the block within which the Property is located. It is one of three blocks comprising a development of 36 flats. The three blocks share communal grounds

which comprise some grassed areas, flower beds, a hard surfaced yard and a bin storage area. Its members were accompanied by the Applicant and Danny Damerell, David Palmer and Kevin Perry (all employees of PCH) on behalf of the Respondent.

The Hearing

11. Prior to the commencement of the Hearing the Judge disclosed to the Respondent the nature and content of the emails exchanged between the Applicant and the Tribunal and explained that the Applicant was alleging that his case was prejudiced on account of an alleged friendship between them and asked Mr Damerell to comment. Mr Damerell confirmed that there was no foundation for the allegations made. The Respondent apologised for raising the allegations and agreed to the Hearing proceeding before the appointed Judge. [Following the conclusion of the Hearing he repeated the apology to the Tribunal accepting that he might have been misled by another].

12. The Respondent then sought to introduce further written evidence. The Applicant objected on the grounds that he had also tried to do this and had spoken to the Tribunal office about the submission of further evidence after expiry of the time limits set in the Directions but was told he could not submit anything else. He complained that the Respondent's statement had been submitted late. No further written evidence was accepted from either party.

The Applicant's case.

13. The Applicant had originally referred to six grounds of dispute in the Application over the service charge years 2009 – 2014. He also asked the Tribunal to make certain Orders. He confirmed that liability to pay service charges was not in dispute.

14. He then confirmed that he was not disputing the window cleaning charges reducing his case to five grounds of dispute. He accepted that the Tribunal would not deal with his stated suggestion that the Respondent be forced to employ an external management company or comment on his allegations of fraud. He supplied no information or copies of service charge in his oral and written evidence for the service charge year ending in March 2010.

15. The Applicant referred to the **Caretaking charges** first because these comprise the largest element of his annual service charges. He disputed three elements of the charge being:-

    a. Direct costs
    b. Overheads
    c. The works undertaken

16. He asked the Tribunal to refer to the third page of item 6 in his bundle and explained that he considered that the Respondents calculation of its overhead cost is wrong. His arguments were broadly based upon the hourly charge for the service which he thought should apply. He referred to hourly rates for the Respondent's staff which he claimed should apply. He disputes the rate for this charge based on what he had calculated to be

the hourly rates paid to the Respondent's staff. He appears to have relied on advertisements that he had seen on the internet to asses what hourly rate the Respondent's the staff are paid. When questioned about these rates he said that he had extracted information from the annual report. The Block within which the Property is contained was charged £2,298.12 per annum for caretaking and he has been told that this is for 1.96 hours of service per week. He says that this equates to a charge of £22.37 an hour.

17. He also disputes the volume of caretaking work regularly carried out. He said that four of the twelve flats are owner occupied with the remainder being let to the Respondents' tenants. He claimed that the need for the majority of the work undertaken arises from the anti social behaviour of those tenants and that he should therefore not have to pay towards those costs. He undertook a "low level" surveillance exercise and his report is in his bundle.[Item 9]. He disputes that caretaking staff spend 1.96 hours per week, for which his block is re-charged, on site. He had also interviewed one of the rangers to ascertain the range of his duties and the amount of his pay. His report of that interview is also in his bundle. [Item 5].

18. He accepted that a different management regime policing the tenants might result in higher costs albeit of a different nature.

19. He is unhappy about the overhead costs being divided in the way that these are as he thinks that his block pays more than it would if the division was different.

20. In suggesting that the costs were unreasonable he alleged that the hourly rates paid to the relevant employees was £10.30 and not £10.93 so the Respondent, by applying the "wrong rate", was overcharging him as it was paying its staff far less than it was seeking to recover from the leaseholders.

21. He considered that training costs should not be recoverable as the employees carrying out the work did not require training to do their jobs. He also objected to paying for supervision as he could not detect any. His case is that an annual cost for caretaking of £29.85 + a 10% management fee would be reasonable. He claims that he has had to continually challenge the Respondent regarding the costs and the services provided and that "his concerns have always met with a stubborn refusal to accept the failure of service and overcharging if I got a reply at all". [Page 1 of A's statement].

22. Secondly he disputed the **charge for the television aerial.** The decision to install a digital aerial was unilateral on the part of the Respondent. He did not want the service and had told it so. Therefore he objects to paying for the installation. Annual service charges for the aerial equate to £16.21 per flat per year so £458 per aerial. He denies that there is any maintenance. He understands from his own enquiries that the retained company simply inspect the aerials annually.

23. Thirdly he disputes that the annual cost of **ground maintenance** is reasonable. He used to pay Plymouth City Council £6.22 per annum and now pays the Respondent £28.29. He believes that the grass within the communal areas is cut only six times each year.

24. Fourthly he disputes the charges for **responsive repairs.** These are detailed on the schedules attached to the two invoices for the repairs issued in September 2011 and 2012. He claims that the repair to the downpipe was unnecessary as it was criminally damaged. The repair was carried out in the rain and the standard of the work was unsatisfactory. Following information supplied by the Respondent at the Hearing he accepted that he liable to pay for repairs to the rain water goods.

25. He also expressed his dissatisfaction at having to pay towards the rendering of the walls of the bin store. He said this had been deliberately set on fire so the damage, in his view, resulted from vandalism and was not a repair towards which he should pay. He also referred to the security light being moved for no discernible reason.

26. Fifthly he is unhappy about the **management charges.** He says the charge is too high. He says that he pays £55.48 towards it plus the additional charge added to specific services (such as responsive repairs) of £6.33 but that the Respondent is charging him to answer leaseholders questionnaires and also charging £100 to do so and profiting from the activity.

The Respondent's Case

27. This was presented by Mr Damerell with both Mr Perry and Mr Palmer outlining the content of their written statements and responding to questions from the Applicant and the Tribunal. Following questions addressed to the Applicant by the Respondent, the following matters were clarified. PCH took over the management of the Property in November 2009 by which time the television aerial had already been replaced. The **aerial** and cables were installed in 2008 not 2009.

28. The installation charge which equated to £38 per property charged by Plymouth City Council was subsequently refunded. The costs of the installation were not passed to the Respondent. This was explained in correspondence and at a public meeting held on the 25 September 2012 attended by the Respondent.

29. "Perry" referred to in one of the Applicant's statements, [Item 8 of A's bundle is Perry Smith not Kevin Perry.

30. The second page of a letter from Frank Corbridge [Item 10 of A's bundle] is extracted from a letter sent to another leaseholder not to the Applicant. Mr Damerell expressed concern as to the source of some of the Applicant's information and documentation. He suggested that the Applicant had collaborated with another leaseholder who lived in Lipstone Crescent and told the Tribunal that a Mr Warren had also made an application to it.

31. The Respondent also takes issue with the accuracy of some of the Applicant's information. In particular the pension contributions for employees set out in his written statement are incorrect and it believes that this information was extracted from an internet survey and not the annual report as the Applicant has stated.

32. The replacement of the external security light bulb coincided with it being deliberately relocated lower down to make it easier to change the bulb next time it needed replacement.

33. Annual employee pay rises had been limited to 2%. The statement of David Palmer's statement clarified some of the issues the Applicant had raised.

34. Mr Damerell stated that in the light of the Applicant's case and, given the Respondent's reservations about some of his evidence and its antecedents, he would like to make submissions on costs. The Tribunal confirmed that he was entitled to do so but that the Applicant must be given an opportunity to respond. It was therefore suggested that this could be dealt with by written representations following the issue of the decision determining the Application. Any application submitted would need to be submitted within a reasonable time of the issue of the decision, but leeway would be afforded to the parties to take account of the Christmas holiday.

35. Mr Damerell said that the Respondent is a registered provider of social housing and a charity. All leaseholders will have received a copy of a booklet Leaseholders Service Charges and how to pay. It was initially sent out in April 2012 and another copy was circulated in 2013, [page 87 of R's bundle]. It explains the basis of the charges and how these are invoiced and calculated.

36. All services provided for the "Reserved Property", which is defined in the lease as being the property not included in lease or let to tenants, are charged to the block which benefit from the services and divided, in the case of the Applicant's block, by twelve. Reasonable estimates are provided to the occupiers of every flat within the block at the start of each service charge year and adjustments are made on 30 September following the end of the service charge year on the 31 March.

37. **Caretaking charges** are the largest element of the service charge costs charged to King Street residents. The Respondent operates both a mobile cleaning service and a grounds maintenance service. Rangers work individually or as part of a team.

38. Kevin Perry is the Environmental Services Manager and is in charge of the Ranger services and manages the caretaking. He supplied a written witness statement and appeared at the Hearing to corroborate what he had written and to answer questions. Three Rangers visit the King Street site five times a week and spend approximately 40 minutes on each visit. They are supervised by Perry Smith. They can start as early as 0630 to ensure that bins are put out in time to catch some very early bin rounds, which is why not all their visits were recorded on the

Applicant's surveillance report as he did not commence the surveillance that early.

39. The Respondent believes that the service charges are reasonable and the services provided are of a reasonable standard and that the way in which the costs are recharged and shared between its leaseholders and tenants is also reasonable.

40. Following the transfer of the estate the Respondent sent invoices to lessees on 1 April 2010 and these were "on account" of its estimated costs for 2010-2011. It based the estimates on the charges made in the preceding year not on the anticipated costs of the services during that year. An explanation was sent to all leaseholders and at the same time the leaseholders were informed that the basis of the services was under review as the costs would in the future reflect the costs the Respondent incurred including all the overhead costs, not previously recovered. This also explained the calculation of the management element of the charges.

41. Subsequent invoices would be adjusted if the costs were different from those estimated. The jobs of all employees transferred from Plymouth City Council to the Respondent were re-evaluated and some salaries were increased substantially. It was decided to phase the increased overhead costs over a defined period, (which in David Palmer's statement is referred to as being 5 years).

42. Increases in service charges were capped at a maximum of 10% per annum until the end of the service charge year 2011-2012. From 1 April 2012 the estimated charge is based on the actual cost of services provided. The charges in the previous years were not. All of this was explained to the Applicant in a letter dated 14 June 2012. [P.23 of R's bundle].

43. He is confident the Rangers supply the service that is recharged and undertake the duties required of them and to a reasonable standard. The grass is cut more approximately nine times a year but not during adverse weather conditions. The **grounds maintenance** carried out now is a more comprehensive service than that previously provided. A hedge cutting service is also provided.

44. Comprehensive information was provided about the types of training courses undertaken by the Respondent's staff, how frequently training was updated and the type of training undertaken.

45. The Respondent was not recharged by Plymouth City Council for the cost of the **aerial** installation so although originally leaseholders were charged during the year of the handover and the Respondent had intended to recharge this cost to the leaseholders over a period, all amounts previously collected were refunded. The annual charge made is for an annual maintenance contract not annual maintenance of the aerial.

46. Overheads for the provision of services are equalised over its whole estate of 4,677 properties which are all in receipt of services from the Respondent. The Respondent has done this since it acquired its estate

from Plymouth City Council in November 2009. Additional administrative charges are made in respect of charges for responsive repairs so that those blocks who require more services contribute more towards management costs.

47. **Responsive repairs** are carried out as and when required. Costs are invoiced retrospectively on 30 September in each year for the service charge year ending on the preceding 31 March. These are invoiced on a block by block basis and shared equally between all occupiers in the relevant block whether tenants or leaseholders.

48. No distinction is made in the service charge account in respect of the cause of the repair. A landlord cannot be responsible for the actions of its tenants and it would be unreasonable for a landlord to attempt to charge repair costs only to those tenants who it believes might be responsible for the disrepair.

49. Various letters had been sent to the Applicant or others he had prompted to correspond with the Respondent. The following letters were referred to by Mr Damerell:-

	Date of letter	**Page in R's bundle**
a.	14 June 2012 PCH to A	23
b.	9 July 2012 PCH to A	25
c.	6 August 2012 PCH to A	26
d.	7 September 2012 PCH to A	35
e.	14 September 2012 PCH to A	36
f.	3 October 2012 PCH to MP's caseworker	45
g.	13 Feb 2013 PCH to A	50

50. In his statement, David Palmer the Service Charge Accountant for the Respondent, explained the way in which the Respondent recharges its leaseholders and tenants for the costs of the services supplied to them and that the charges are entirely in accordance with the provisions of their leases, (if they are leaseholders).

51. His statement also set out the various provisions of the fifth and sixth schedules in the Lease which oblige the landlord to carry out certain services and enable it to recover the cost from the tenant. It confirmed how the costs were calculated for the block as a whole and then divided equally between the leaseholders and tenants.

52. The Respondent told the Tribunal, (contrary to the Applicant's evidence), that only two of the flats in his block are owner occupied.

53. In his view the allocation of **management charges** is both fair and reasonable as these are weighted so that blocks which require less management and less work effectively pay less towards the management of the services whereas blocks which require a greater number of repairs pay additional management charges which are added to those costs. All of this is explained in the booklet

Leaseholders service charges and how to pay. [See paragraph 35 above].

The Law and the Lease

54. Sections 27 and 19 of the Act give jurisdiction to the Tribunal to consider an application for a determination as to whether a service charge is payable. That is not generally in dispute in this Application save in relation to the costs of repairs where damage is allegedly caused by criminal acts or anti social behaviour. What was actually disputed by the Applicant is whether the amount charged is reasonable and whether the services provided are of a reasonable standard. That is covered by section 19 of the Act which provides:-

19 Limitation of service charges: reasonableness

(1) Relevant costs shall be taken into account in determining the amount of a service charge payable for a period—

(a) only to the extent that they are reasonably incurred, and

(b) where they are incurred on the provision of services or the carrying out of works, only if the services or works are of a reasonable standard;

and the amount payable shall be limited accordingly.

55. Section 20C of the Act enables the Tribunal to make an order that costs incurred by the landlord in connection with proceedings in a court or before it are not "relevant costs" for the purposes of determining the amount of service charges due from the Tenant.

56. The fifth schedule to the Lease contains the lessee covenants which include at paragraph 15 an obligation to keep the lessor indemnified against one twelfth of the costs of carrying out and giving effect to its obligations in the sixth schedule and including those enabling the lessee to enjoy the rights contained in the Third Schedule. [See paragraph 59 below].

57. The lessor is entitled to demand a payment on account and retrospectively recover adjustments of the service charge to cover any shortfall between the advance payments and the costs incurred. Clause 3 of the Lease contains the lessee's obligation to observe and perform the covenants in the fifth schedule. The sixth schedule includes lessor obligations to keep the Reserved Property in good and tenantable repair and decoration.

58. The Reserved Property is defined as being "that part of the Block not included in the Flats. The Block is the building or block of flats of which the premises (sic) form part comprising numbers 125A -125H and 125J – 125M. The Premises means "the property hereby demised..."

59. Paragraph 3 of the Third Schedule of the Lease includes the right of the tenant to use the apparatus installed (on the Reserved Property) "for television reception".

Reasons for the Decision

60. The Tribunal has considered all submissions of the parties and their witnesses at the Hearing together with all the written evidence. It is not possible to refer to each and every point made but account has been taken of all evidence referred to it regardless of whether or not it is referred to in this decision. The Tribunal finds that the evidence of the Respondent is more plausible and that it is for the most part corroborated by factual statements.

61. It is clear from its evidence that the Respondent has endeavoured to engage with the Applicant to explain how service charges are calculated and why these have increased since 2009 when PCH acquired its estate which includes the Property. All of this information was disclosed verbally at a public meeting held on the 25 September 2012 which the Applicant attended.

62. The Applicant has made many written enquiries of the Respondent. He has apparently trawled the internet for information and extracted anything he could from publically available minutes of board meeting held by the Respondent. He has spoken to another litigant who made a similar application. He appears to have corresponded with another leaseholder who is either considering making an application to the Tribunal or has already done so.

63. He said in his statement that the queries he has raised of the Respondent were not always answered but that is not substantiated by the evidence and the number of copy letters and complexity and detail of the explanations in those letters sent to him and which are listed (insofar as these have been disclosed to the Tribunal by the Respondent) in paragraph 49 above.

64. The letter dated 14 September 2012, (previously referred to in paragraph 49 above), contained a full explanation of the costs associated with the television aerial and why the Applicant could not "opt out" of those costs. Notwithstanding that he had received this statement and a further copy of that letter prior to the Hearing and had presumably received the original letter in September 2012 it was not acknowledged by him. Instead it seems to the Tribunal that he largely ignored anything in the Respondent's written statement which contradicted what he wished to say.

65. That letter also refers to invoices for services he claims to have paid but which PCH deny he was ever charged. It requested that he clarify the amount of the refund he was seeking for payments he said had made for cleaning bins and the installation of the aerial as there was no record of him having paid the sums he demanded be refunded. No evidence was supplied to the Tribunal that he ever responded to this request.

66. The Applicant has approached his Member of Parliament. In June 2012 he raised a query of Linda Hodson (Leasehold Officer PCH). In July 2012 he visited Frank Corbridge (Leasehold Manager PCH). During the same month he met with Suzanne Brown of the PCH Finance team

and with Frank Corbridge. Before 14 September 2009 he declined an offer to meet with the Head of Housing.

67. Early in 2013 he complained to the ward councillors and subsequently received a letter dated 13 February 2013 (referred to in paragraph 49 above, in which it was stated "I am sure that you will understand that there is a limit to the number of times we can provide you with the same information and explanations". It was suggested that he take independent legal advice.

68. Instead the Applicant has drawn inferences based on information the antecedents of which are uncertain. He would appear to have repeatedly raised similar queries of the Respondent but refused to accept any of the information or explanations provided.

69. The Applicant is not disputing his liability to pay service charges. Neither is he disputing that the services for which he is being charged are not recoverable by the Landlord under the terms of the Lease save in relation to those repairs which he stated should have been paid for out of insurance claims.

70. The Respondent has supplied written explanations to the Applicant and it is clear, particularly from the contents of the letter dated 14 September 2012, that some of the Applicant's claims to be entitled to refunds may not be valid.

71. The Tribunal is satisfied that insofar as service charges are included on the demands it has seen which relate to service charge years 2010/2011 2011/2012, 2012/2013 and on account of 2013/2014 the Respondent is liable to pay all of the sums demanded. It has received no information from either party regarding the service charge year 2009/2010 but that would, for the most part, have been dealt with by Plymouth City Council as the Property was only transferred to the Respondent in November 2009. In the absence of any evidence from either party it cannot make a determination in respect of 2009/2010.

72. It remains a little bemused about the Respondent's reference to a five year phasing plan as this seems to have ended prematurely given the date of the acquisition of the estate by the Respondent. However this makes no difference to its determination.

73. The figures on the Application form appear to comprise a total of the charge for the disputed service charges for the years 2010/2011 – 2013/2014 collectively. In the case of the "responsive repairs" there are only two items and both were disputed although during the Hearing the Applicant accepted that the charge relating to repair of rainwater goods was reasonable.

74. The Respondent has alleged that some services are inadequate if provided at all and that the costs could be lower. However there is no legal requirement that a Landlord must provide the cheapest service. The legislation set out above merely requires that the service charge be reasonable and the services be provided to a reasonable standard. The

Tribunal has not been provided with anything compelling from the Respondent which evidences that it was not.

75. Neither does it accept that the calculation of the management and administration charges is unreasonable. The Respondent manages a large stock of properties and has applied a pragmatic approach to dividing the costs between the properties that it owns and manages.

76. Where specific information is provided to leaseholders, for instance associated with the sale of a flat, it charges the applicant direct rather than add those costs to the general service charge, which seems appropriate, and is beneficial to the Applicant even if he has not accepted this.

77. The Tribunal determines that all of the service charges demanded are reasonable and relate to a reasonable level of service. These must be paid by the Applicant in accordance with the demands taking into account the adjustments made. The invoices for responsive repairs dated 30 September 2011 and 30 September 2012 are also reasonable and payable.

78. The Tribunal has prepared a schedule setting out the service charge costs for the periods for which copies of service charge demands were supplied by both parties which is attached. The schedule lists the management charges for each year separately although it is noted that small additional amounts are charged for "Responsive Repairs" in the two years these costs were demanded from the Applicant. The amount charged for management seems commensurate and proportional to the service charge for each year. The Applicant suggested that he would have accepted a 10% charge added to the caretaking and the Tribunal considers that the amount actually charged is within the normal industry management charge percentage of between 10 – 15%. The allocation of an additional management charge for responsive repairs has been satisfactorily justified by the Respondent.

79. With regard to the application under section 20C the Tribunal reluctantly makes the Order sought as there is no provision in the Lease which would enable the costs of dealing with the Application to be recovered as part of the service charges.

80. The Respondent has indicated that it may make a costs application. It is able to do so as the Application was made after 1 July 2013 so the Tribunal has jurisdiction under the Tribunal Procedure (First Tier Tribunal) (Property Chamber) Rules 2013 [SI 1169] to consider this if it is made within 28 days of the date upon which this decision was sent to the parties. [See rule 13(5)].

Judge Cindy A Rai (Chairman)

Appeals

1. 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.

2. 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.

3. 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.

4. 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.

Service Charge History for 125M King Street excluding window cleaning (not disputed)

Invoices	Date	Admin	Grounds Maint	Caretaking	Communal Lighting	Insurance	Aerial	Door Entry	Bin Cleaning		Adjustments		Responsive Repairs		Totals
S/C Year															
2010/2011	01.04.2010	75.90	6.22	104.45	18.64	23.25	38.00							266.46	266.46
														-	
S/C Year										Prior year	11.19				
2011/2012	01.04.2011	67.66	30.97	157.95	15.02	19.59	21.84	7.86	3.40		19.01	30.20		354.49	
	30.09.2011												24.40	24.40	378.89
S/C Year											15.03				
2012/2013	01.04.2012	69.80	25.82	181.63	26.35	23.35	13.52		4.88		- 4.66	10.37		355.72	
	30.09.2012												35.01	35.01	390.73
S/C Year														-	
2013/2014	01.04.2013	95.26	28.29	191.51	24.76	38.61	16.12		3.00			27.71		425.26	425.26
2010 - 2014		308.62	91.30	635.54	84.77	104.80	89.48	7.86	11.28			68.28	59.41		1,461.34