



**First Tier Tribunal
Property Chamber (Residential Property)**

Case Reference : CAM/42UD/LSC/2017/0013

Property : 17a Orwell Place, Ipswich, Suffolk IP4 1BD

Claimant : Miss Tatiana Geogea

Defendant : Mr Christopher Richard Agar

Application : Application, pursuant to s27 of the Landlord & Tenant Act 1985, to determine the payability and reasonableness of service charges and administration charges.

Tribunal Members : Judge Reeder
Mr R Thomas MRICS (valuer member)
Mr C Gowman BSc MCIEH MCMI (professional member)

Date of inspection : 5 May 2017

Date of hearing : 5 May 2017

Date of Decision : 5 May 2017

Date Sent : 27 June 2017

DECISION

DECISION

The claim for service charges

1. The Tribunal determines the component relevant costs and charges comprising the service charge demands as follows.

Insurance

2. The sums demanded of £160 for the accounting period to 31.10.15 and £185 for the accounting period to 31.10.16 are reasonable and payable.

Fire & safety system

3. The sums demanded of £65 for the accounting period to 31.01.15 and £65 for the accounting period to 31.10.16 are reasonable and payable.

Health & safety assessment & report

4. The sum demanded of £105 for the accounting period to 31.10.16 is not payable by the claimant.

Accountancy

5. The sums demanded of £132 for the accounting period to 31.10.15 and £132 for the accounting period to 31.10.16 are reasonable and payable.

Repairs

6. The sum demanded of £125 for the accounting period to 31.10.16 is reasonable and payable.

Reserve fund contribution

7. The sum demanded of £350 for the accounting period to 31.10.16 is reasonable and payable.

Management fee

8. By agreement of the parties the sum demanded of £123 for the accounting period to 31.10.15 is not payable and is not pursued. By determination of the Tribunal the sum demanded of £210 for the accounting period to 31.10.16 is reduced to the reasonable sum of £175.

The claim for interest and court costs

9. **The additional claims in the county court proceedings in respect of interest and court costs of fall to be determined by that court in those proceedings. This tribunal does not consider them further.**

The costs of the tribunal proceedings

10. **This tribunal makes no order in respect of costs of these tribunal proceedings on the basis that those costs should be left to be considered as part of the overall costs of the county court proceedings by the district judge in the county court.**

The county court proceedings

11. **This Tribunal has now determined that part of the claim which relates to disputed service charges. The remaining issues before the county court fall to be determined by that court. The parties should make any further applications to that court. They should provide a copy of this decision to that court for the purposes of enforcement.**

REASONS

The application, parties, premises & disputed service charges

12. This matter comes before the Tribunal pursuant to an order made in county court proceedings (No. C1AY7P83) by District Judge Hallett sitting in the county court at Ipswich on 9 January 2017. That order provides that "the claim is stayed and is referred to the First Tier Tribunal (Valuation) for determination of the issues of service charge and management fees".
13. The claimant issued that county court money claim in or about July 2016. It is a claim for £1,694.41, comprising alleged arrears of service charges (£1450.41), 'referral fees' (£144) and ground rent (£100) together with costs and interest. The defendant filed a fully pleaded detailed defence in or about October 2016
14. On 8 February 2017 Regional Judge Edgington issued a directions order. That order directed the claimant to file and serve a statement in response to the defence filed in the county court setting out its justification for the disputed service and administration charges by 24 February 2017. That order directed the defendant to file and serve a statement confirming the scope and detail of the challenge to the service charges and what would be a reasonable amount by 10 March 2017. Those directions were complied with and the Tribunal has had the benefit of statements of case from both parties. All documents to be relied upon were directed to be exchanged by 17 March 2017. The Tribunal has been provided with a hearing bundle of 230 pages which includes those documents. Any witness statements to be relied upon were directed to be served by 17 March 2017. The defendant has filed a witness statement dated 31 March. No witness statement has been filed by the claimant.

The inspection by the Tribunal

15. The Tribunal has made a visual inspection of the relevant premises both internally and externally. The premises comprise a flat (bedsitting room with separate bathroom and WC) on the upper floor of a timber frame and plastered building of approximately 17th century construction. The building has a Grade 2 listing. The ground floor is a commercial unit presently trading as a beauty salon or similar. It is understood that the claimant lessor is herself trading from that unit. We have been accompanied and assisted on that inspection by Mr Agar and his counsel Mr Croskell, together with Mr Green, solicitor agent for the managing agent.

The hearing : representation and issues

16. The claimant has been represented by Mr Green as solicitor agent for the managing agent. The defendant Mr Agar has been represented by Mr Croskell of counsel and has himself been present throughout the hearing. The Tribunal is grateful to all for their helpful argument and submissions. In addition, the Tribunal has had the benefit of statements of case provided for both parties.
17. The sum of £1,694.42 claimed in the county court proceedings comprises -
- a. Service charge on account for the period 24.09.14 - 31.01.15 in the sum of £490.41.
 - b. Service charge on account for the period 01.11.15 - 31.10.16 in the sum of £960.
 - c. Ground rent of £50 for the period 09.07.14 - 08.07.15.
 - d. Ground rent of £50 for the period 09.07.15 - 08.07.16.
 - e. "Referral fees" for the period 31.10.15 - 30.10.16 in the sum of £144.
18. As discussed at the hearing the ground rent items are not within the jurisdiction of this Tribunal and, if challenged by the defendant, will need to be determined by the county court in due course.
19. The "referral fees" are the costs of referring the matter to solicitors in relation to recovering the service charges and ground rent and so part of the contractual costs claimed in the county court proceedings. As discussed at the hearing these "referral fees" are left to be considered as part of the overall costs of the county proceedings by the district judge in the county court.
20. The service charges comprise the following component charges : insurance, fire & safety system, health and safety, accountancy, repairs, reserve fund contribution, and management fee.

The lease

21. The Tribunal is provided with a copy lease which the parties confirm is the relevant lease for the premises. This has been considered with care by the Tribunal and was addressed during the hearing by the parties.
22. Clause 1.7 defines the service charge as a sum equal to 50% of the annual maintenance provision for the building computed in accordance with the Fourth Schedule.
23. That schedule provides that the annual maintenance provision comprises the Fifth Schedule expenditure being the expenditure estimated as likely to be incurred, together with an appropriate amount as a reserve toward the Fifth Schedule cyclical repairs and decorations, together with a

reasonable sum for the lessor's administration and management expenses in respect of the building.

24. Paragraph 4 of the Fifth Schedule (purposes for which the service charge is to be applied) provides that the costs of the running and management of the building, together with the costs of collection of the service charge, together with the costs of preparing and auditing service charge accounts are recoverable as service charge.
25. Paragraph 6 of the Fifth Schedule provides that the costs of insuring the building against loss or damage is recoverable as service charge.
26. Paragraph 10 of the Fifth Schedule provides that the costs of any works of repair or improvement as the lessor considers necessary to maintain the building as desirable in the general interests of the lessees are recoverable as service charge.

The law

27. The Landlord & Tenant Act 1985 as amended by the Commonhold & Leasehold Reform Act 2002 sets out the Tribunal's jurisdiction to determine liability to pay service charges. Section 27A(1) of 1985 Act provides as follows -

An application may be made to a leasehold valuation tribunal for a determination whether a service charge is payable and, if it is, as to-

- (a) the person by whom it is payable,
- (b) the person to whom it is payable,
- (c) the amount which is payable,
- (d) the date at or by which it is payable, and
- (e) the manner in which is payable.

28. Section 18 sets out the meanings of 'service charge' and 'relevant costs'.
29. Section 19 sets out that jurisdiction to limit service charges to those relevant costs which are reasonably incurred and to those which arise from works and services of a reasonable standard.
30. Section 20C sets out the jurisdiction, where the tribunal considers that it is just and equitable to do so, to grant an order providing that all or any of the costs incurred by the landlord in connection with proceedings before this tribunal are not to be regarded as relevant costs to be taken into account in determining the amount of any service charge payable by the lessee or any other person or persons specified in the application.
31. Part 1 of Schedule 11 to the Commonhold & Leasehold Reform Act 2002 sets out the Tribunal's jurisdiction to determine the payability and reasonableness of administration charges. Section 5(1) of Part 1 to Schedule 11 provides -

An application may be made to a leasehold valuation tribunal for a determination whether an administration charge is payable and, if it is, as to--

- (a) the person by whom it is payable,
- (b) the person to whom it is payable,
- (c) the amount which is payable,

- (d) the date at or by which it is payable, and
- (e) the manner in which it is payable.

32. Section 1 provides a definition of 'administration charge'. Sections 2 & 3 provide that a variable administration charge is payable only to the extent that the charge specified in lease is reasonable, that the formula specified for determining the charge is reasonable, and that amount of the charge is reasonable.

Service charges : discussion & determinations

33. The sum of £1,694.42 claimed in the county court proceedings includes the following component sums which have been considered and determined by this Tribunal.

- a. Service charge on account for the period 24.09.14 - 31.01.15 in the sum of £490.41.
- b. Service charge on account for the period 01.11.15 - 31.10.16 in the sum of £960.

34. The service charges comprise the following component charges : insurance, fire & safety system, health and safety, accountancy, repairs, reserve fund contribution, and management fee. Each has been addressed during the hearing. Each is determined as set out below.

35. The hearing bundle provided to the Tribunal includes service charge accounts for the periods 01.04.15 - 31.10.15 (pages 80 - 87) and 01.11.15 - 31.10.16 (pages 91 - 98) and the Tribunal has considered the relevant costs listed in those accounts which the claimant seeks to recharge as service charges.

Insurance

36. There is no dispute that the lease requires the claimant lessor to arrange insurance for the building and provides for the lessee defendant's contribution to be recoverable as service charge. There is no dispute that the contribution payable is 50% of the relevant cost.

37. The relevant sums demanded are £160 (50% of the actual relevant cost of £320) for the period 24.09.14 - 31.10.15, and £185 (being 50% of the actual relevant cost of £370) for the period 01.11.15 - 31.10.16.

38. In respect of the first period the defendant contends that no insurance was in force until 27.10.15 and so no cost for the same can be recovered as service charge. It certainly appears to be confirmed by an undated but undisputed letter from the claimant at page 24 of the hearing bundle that she acknowledges that she omitted to obtain insurance (mixing this property up with another property of which she appears to be lessor) and advises that the broker has agreed to provide insurance for an approximate cost of £300.

39. The defendant argues that the policy subsequently obtained from Allianz (page 56 onwards in the hearing bundle) was not in force until 27.10.15 because it bears this date on the bottom right of the first page next to the policy number, that the undated letter from the claimant (bundle page 24) was received in or after October 2015, and that the service charge invoice (bundle page 25) bears that same date. The defendant submits that no insurer will provide retrospective cover.

40. The claimant contends that the insurance policy obtained in October 2015 provides cover from 27 August 2015. It is correct that the insurance documents expressly includes that date cited as the "effective date".

41. Neither party has provided any evidence of industry practice in relation retrospective cover, despite it clearly being an issue disclosed in the statements of case. In such circumstances the Tribunal gives appropriate weight to the expressly stated "effective date" in the policy documents and finds that the relevant cost of insurance based on that policy and date is payable.
42. Further, the defendant contends that he is not liable for the cost of the insurance for either period as the policy covers the ground floor unit (17 Orwell Place) and not the defendant's flat (17a). It is correct that the policy documents refer to the premises 17 Orwell Place. However, they also expressly described the building insured as "retail with flats above" and the statement of fact records that the building contains both the commercial property and residential property. The Tribunal determines that the insurance policy properly and adequately covers the building including the residential upper floor.
43. Further, the defendant contends that the cost of the policies for both periods are unreasonably high, as the policy intends to insure a buy to let (short lease/tenancy) property including insuring against unpaid rental sums. He argues that the premium is inflated due to this element of cover which is not necessary or relevant to this building. He has provided no indication of what a reasonable cost would be in his view nor evidence of comparable insurance costs despite the directions order requiring such information. The relevant costs for both periods do not appear to this Tribunal to be materially higher than might be expected for this building. The Tribunal determines that they are reasonable.
44. It follows that the Tribunal finds the relevant costs of insurance recharged as service charge are payable and reasonable.

Fire & safety system

45. The defendant contends that he is not liable for pay a service charge toward the cost of the fire detection system for the building. Paragraph 10 of the Fifth Schedule to the lease provides that the costs of any works of repair or improvement as the lessor considers necessary to maintain the building as desirable in the general interests of the lessees are recoverable as service charge, and it is not disputed that this could found liability for the costs associated with a fire safety system for the building. The defendant argues that the system is not for his benefit or for the benefit of his flat at all but is in reality an improvement intended solely for the benefit of the commercial unit below owned and operated by the claimant. On inspection it was confirmed that the sole installation in the defendant's flat as part of this system is a fire alarm activation point in his ground floor entrance lobby.
46. The Tribunal consider that the fire safety system is for the benefit of the entire building and is intended to safeguard both the ground floor commercial unit and the upper floor residential parts. This is an old timber framed building. Fire does not discriminate between parts of such a building and is a material risk throughout.
47. The defendant initially contended that the works were qualifying works for the purposes of s20 of the Landlord & Tenant Act 1985 and the Service Charges (Consultation Requirements)(England)(Regulations) 2003, and that the demand for £350 exceeds the prescribed sum of £250, and so must be limited to the prescribed sum. He abandoned that argument in his witness statement.
48. The relevant sums demanded are £65 for the period 24.09.14- 31.01.15, and £65 for the period 01.11.15 - 31.10.16, being 50% of the total cost of £130 for each period.

49. The Tribunal determines that the sums are payable and reasonable.

Health & safety assessment & report

50. The relevant sums demanded are zero for the period 24.09.14- 31.01.15, and £105 (being 50% of the total cost of £210) for the period 01.11.15 - 31.10.16. The relevant invoice is included in the hearing bundle (page 114).
51. The relevant health and safety risk assessment report is included in the hearing bundle (pages 115-137). It is instructed by Block Management Ltd and provided by 4Site Consulting. It is based on a site visit on 3 August 2016.
52. The defendant argues that this report is not for his benefit or for the benefit of his flat at all but in reality relates to the ground floor commercial unit only. He contends that there is no need for this assessment as there are no communal areas and has previously made this point to the managing agents in an email exchange included in the hearing bundle (page 176).
53. The claimant argues that this assessment is for the benefit of the building including both the ground commercial unit and the residential upper parts.
54. The instruction for the assessment from Block Management is expressly recorded in an email (Bundle page 177) as "contractor to attend and carry out health and safety risk assessment of communal areas". The defendant pointed out to Block Management by email dated 23 August 2016 (Bundle page 176) that there are no communal areas. The agent's reply dated 24 August (Bundle page 176) states in terms "if there has been an error on our part and there was no need for communal area risk assessment then this will not be charged". The assessment report records that "this risk assessment was undertaken on the external common areas only ; the tenant's unit and the flat above were not assessed during this assessment and do not fall within the scope of this report" (page 123).
55. The Tribunal considers that whilst a health and safety assessment of the building is reasonably required in accordance with good property management practice this is not such a report. The instructed scope of the report is to consider communal areas. It does not and cannot do so. There are none. The report expressly excludes the demised internal parts both ground floor and first floor from the scope of the report. In the circumstances the cost of this report is not reasonably incurred and the sum of £105 claimed from the defendant is not payable.

Accountancy

56. Paragraph 4 of the Fifth Schedule (purposes for which the service charge is to be applied) provides that the costs of the running and management of the building, together with the costs of collection of the service charge, together with the costs of preparing and auditing service charge accounts are recoverable as service charge. It is not disputed that accountancy costs are recoverable as a service charge.
57. The relevant sums demanded are £132 (being 50% of the total cost of £264 for the period 24.09.14- 31.10.15, and £132 (being 50% of the total cost of £264) for the period 01.11.15 - 31.10.16. The accounts are included in the hearing bundle (pages 80-87, 91-98).
58. The defendant contends that the accounts prepared by Messrs Gascoynes for the period 24.09.14- 31.10.15 (bundle pages 80-87) are not a true and accurate account of the actual costs incurred and instead merely accept the costs reported to them by the managing agent Messrs Block

Management. He further argues that, as they cover only a 6 month period, the accountancy charge is unreasonable. It does appear from an email dated 19.09.16 (Bundle page 172) that these accounts were initially based on figures provided to the accountant via Block Management Ltd before the source information and invoices were obtained from the claimant. However, those source documents were clearly obtained and the accounts certified as accurate and correct (Bundle pages 81,82). The source documents are now in the bundle before the Tribunal and the figures do correlate to the account on page 85 of the bundle. Having regard to the nature and extent of that account the sum claimed is considered by the Tribunal to be payable and reasonable.

59. The defendant contends that, subject to being satisfied that the accounts for the period 01.11.15 - 31.10.16 (bundle pages 91-98) are accurate then the fee recharged of £264 (and his contribution payable of £132) are accepted to be reasonable and payable. The items included in the income and expenditure account (bundle page 96) have been considered and analysed during the hearing. They are accurately recorded relevant costs. Accordingly, the sum of £132 claimed defendant is payable and reasonable.

Repairs

60. The sum of £125 (being 50% of £250) is claimed for general repairs for the period 31.10.15 - 30.10.16 as evidenced by the budget calculation at page 89 of the bundle. The defendant argues that the claimant is debarred from claiming that sum as she has historically failed to provide the base documents and only in her statement of case identifies that the sum was demanded on account of anticipated costs.
61. It is clear from the evidence before the Tribunal that the sum was demanded on account of anticipated costs. The Tribunal considers that this is permitted by paragraphs 1 and 2 (i),(ii) of the Fourth Schedule to the lease, subject to a subsequent adjustment between estimated and actual expenditure at the end of the maintenance year. The annual maintenance provision is a composite of each of the component sums set out in paragraphs 1 and 2 of that Schedule. It is the overall annual maintenance provision that is subject to end of year adjustment. Those provisions are explained in the 'welcome pack; documentation sent to the defendant by Block Management UK Ltd on 09.02.16 which is included in the bundle from page 42. It is clear that the initial demands are for service charge on account (eg. demand dated 24.03.16 at bundle page 150) followed by subsequent adjustment by surplus credit notes (eg. note dated 15.12.16 at bundle page 100). During the hearing Mr Green for the claimant has explained in detail how the £125 demanded on account has been allocated against actual costs incurred and recoverable as the annual maintenance charge under the lease. The Tribunal accepts that evidence and determines that the sum of £125 claimed is payable and reasonable.

Reserve fund contribution

62. The annual maintenance charge as defined by the Fourth Schedule to the lease expressly and clearly includes "an appropriate amount as a reserve toward the Fifth Schedule cyclical repairs and decorations".
63. The defendant does not dispute that the claimant may demand a reserve fund contribution but contends that the demand is unreasonable because he never received an explanation of the demand, despite requests for the same, until after the issue of the county court proceedings.

64. None was demanded in the accounting period to 31.10.15. £350 is demanded for the accounting period to 31.10.16. The context for this may be explained by the undated letter from the claimant to the defendant at page 24 of the bundle which the defendant states in dated in or around October 2015 and in any event provides "as per our conversation we will not put anything for the property this year but it will be good to have some money saved for future work".
65. Block Management UK Ltd were appointed to act as agents in January 2016 according to the claimant. The bundle includes the 'welcome pack' sent to the defendant under cover of a letter dated 9.02.16 (bundle page 42). The defendant argues that he believed that they were "scammers" as he had not been notified of their appointment by the claimant, and only accepted they had been appointed when the claimant's solicitors confirmed the arrangement. He accepts that he never contacted the claimant on the issue even though her mobile number is included in the October 2015 letter (bundle page 24), her mobile number and home address in included in the service charge invoice dated October 2015 (bundle page 25), and that he knew that she worked in the commercial unit below his flat.
66. In such circumstances the Tribunal determines that the reserve fund contribution was properly demanded and is payable.
67. When considering whether the £350 demanded is reasonable the Tribunal has regard to the nature of the building seen on inspection, to the evidence before the tribunal that the last maintenance and decoration cycle was completed in 2014, to the provisions in paragraphs 1(a) & (b) of the Fifth Schedule to the lease providing for a 5 year maintenance cycle, and to the fact that this was the first demand to establish a reserve fund following the appointment of Block Management UK Ltd in January 2016.
68. Having regard to the evidence and information before it the Tribunal determines that the sum demanded of £350 is reasonable.

Management fee

69. There is no dispute that the Fourth Schedule to the lease provides that the annual maintenance provision includes "a reasonable sum for the lessor's administration and management expenses in respect of the building".
70. The relevant sums demanded are £123 (being 50% of the total charge of £246) for the period 24.09.14- 31.10.15, and £210 (being 50% of the total charge of £420) for the period 01.11.15 - 31.10.16.
71. On the evidence and information before the tribunal the managing agent Messrs Block Management UK Ltd were appointed on 1 January 2016. It is apparent that the claimant was managing the property herself prior to that. In October 2017 the claimant wrote to the defendant and stated in terms that she would not charge a service charge for the period 2.409.14 - 31.10.1 . The Scott Schedule in the hearing bundle confirms that a management fee should not have been demanded for the period before the instruction of the agent and confirms a reduction of £123.
72. It follows that the Tribunal is asked to consider only the payability and reasonableness of the charge of £210 for the period 01.11.15 - 31.10.16.
73. In relation to the service charge period 01.11.15 - 31.10.16 the defendant argues that the appointment of Messrs Block Management is a qualifying long term agreement for the purposes of s20ZA(2) of the Landlord & Tenant Act 1985 and so the relevant contribution claimed of £175

exceeds the sum of £100 prescribed by Regulation 4 of the Service Charges (Consultation Requirements)(England) Regulations 2003. It is argued that, as there was no consultation, his contribution is limited to the prescribed sum of £100.

74. Copies of the first two pages of the management agreements between the claimant and Messrs Block Management dated 1 January 2016 and 1 January 2017 are included in the hearing bundle. These set out the basic terms of each agreement in identical form. The express term of the agreement is 364 days from that date of the agreement. The agreement can be terminated by either party giving three months notice in writing to expire only at the end of an account year. The Tribunal has regard to the clear and unequivocal express terms of the agreement, and reminds itself of the county court decision in *Paddington Walk Management Ltd v The Governors of the Peabody Trust* [2010] L&TR 6, the binding decision of the Upper Tribunal in *Poynders Court Ltd v GLS Property Management Ltd* [2012] UKHT 339 (LC), and the recent decision of the Deputy President of that Tribunal in *Leaseholders of Foundling Court & O'Donnell Court v London Borough Camden & Ors* [2016] UKUT 36 (LC).
75. The Tribunal determines that the management agreements dated 1 January 2016 and 1 January 2017 are not qualifying long term agreements.
76. When considering whether the management charge for the building of £420 (and so the defendant's contribution of £210) is reasonable the Tribunal has given careful regard to a number of factors including the following. The building is relatively small and simple. There are no communal parts requiring managing and servicing. There is no evidence of any quarterly or other regular inspections. In reality there is little to inspect other than the external elevations. The management of fire safety and health and safety have not been particularly well discharged as considered earlier in this Decision. There have been no repair issues to manage. The management tasks are small in number and simple in nature as evidenced by the expenditure account (bundle page 96). There do appear to have been some delays in providing the defendant with information he has requested in relation to the service charges demanded.
77. Having regard to the evidence and information before it the Tribunal determines that a reasonable management for this block during this period is £350, and so the reasonable contribution payable by the claimant is £175.

The claim for interest and court costs

78. The additional claims in the county court proceedings in respect of interest and court costs of fall to be determined by that court in those proceedings. This tribunal does not consider them further.

The costs of the Tribunal proceedings

79. The claimant has incurred a hearing fee of £190 as result of this hearing. The hearing results directly from the county court transfer order made by District Judge Hallett sitting in the county court at Ipswich on 9 January 2017. The Tribunal is mindful that it may only determine those matters within its prescribed jurisdiction and only does so as a result of the matter being transferred from the county court as extant proceedings and for that purpose. Further, the Tribunal's determinations in relation to the service charges appear to be only a part of the dispute between the parties as set out in the documents they have filed in the county court proceedings.

80. In the circumstances this tribunal makes no order in respect of costs of these tribunal proceedings on the basis that those costs should be left to be considered as part of the overall costs of the county proceedings by the district judge in the county court.

Stephen Reeder
Judge of the First Tier Tribunal, Property Chamber

27 June 2016

ANNEX - RIGHTS OF APPEAL

1. **If a party wishes to appeal this decision to the Upper Tribunal (Lands Chamber) then a written application for permission must be made to the First-tier Tribunal at the Regional office which has been dealing with the case.**
2. **The application for permission to appeal must arrive at the Regional office within 28 days after the Tribunal sends written reasons for the decision to the person making the application.**
3. **If the application is not made within the 28 day time limit, such application must include a request for an extension of time and the reason for not complying with the 28 day time limit; the Tribunal will then look at such reason(s) and decide whether to allow the application for permission to appeal to proceed despite not being within the time limit.**
4. **The application for permission to appeal must identify the decision of the Tribunal to which it relates (i.e. give the date, the property and the case number), state the grounds of appeal, and state the result the party making the application is seeking.**