FIRST - TIER TRIBUNAL
PROPERTY CHAMBER
(RESIDENTIAL PROPERTY)

Case Reference	:	BIR/00CQ/LIS/2013/0003,
	:	BIR/00CQ/LIS/2013/0004
County Court Reference	:	3YJ81661 and 3YJ81657
Applicant	:	Kingsoak Homes Ltd
Represented by	:	Mr. David Taylor of Counsel instructed by Messrs Shakespeare's Solicitors
Respondent	:	Mrs. S Kullar
Case Reference	:	BIR/00CQ/LIS/2013/0005
County Court Reference	:	3YJ81662
Respondent	:	Mrs. G K Matu (Represented by Mrs S Kullar)
Case Reference	:	BIR/00CQ/LIS/2013/0027
County Court Reference	:	3YJ81656
Respondent	:	Mr. D K Thakerar
Represented by	:	Not represented
Properties	:	27, 34, 30 and 4 Abbey Court, Priory Place, Coventry CV1 5SA
Case Reference	:	BIR/00CQ/LIS/2013/0041
Applicant	:	Priory Place Association
Joiners	:	As listed on the attached Appendix 1 (all represented by Mrs Kullar) and Mrs F Saunders (Not represented)
Respondent	:	Kingsoak Homes Ltd
Represented by	:	Mr. David Taylor of Counsel instructed by Shakespeare's solicitors

Type of Application	:	Sections 27A and 20C of the Landlord and Tenant Act 1985 (the 1985 Act); Section 47 of the Landlord and Tenant Act 1987 (the 1987 Act); Section 158 and Schedule 11 of the Commonhold and Leasehold Reform Act 2002 (the 2002 Act)
Considered	:	Tribunal Offices Birmingham 14th February 2017
Tribunal	:	R T Brown FRICS P J Hawksworth
Dated	:	16th March 2017

Decision on application for Permission to Appeal the Tribunal's decision dated 30th December 2016

Decision

1. The Tribunal has considered the Applicant's (Respondent in the case) application for permission to appeal dated 25th January 2017 in respect of Grounds 1 (Paragraph 4 of the application), 2, 3, 4 and 5 (Paragraph 34 of the application - last sentence) determines that:

   (a) it will not review its decision; and

   (b) permission is refused.

2. In respect of Grounds 1 (Paragraph 1 of the application) and 5 (Paragraph 28 of the application) the Tribunal exercises its powers under Rule 50 of the Tribunal Procedure (First-tier Tribunal)(Property Chamber) Rules 2013 to correct the clerical mistake, accidental slip or omission at paragraphs 1 and 3 and Appendices 2 and 3 of its Decision dated 30th December 2016 (the Decision). Our amendments are underlined. The Tribunal has corrected its original Decision because of typographical error.

3. In accordance with section 11 of the Tribunals, Courts and Enforcement Act 2007 and Rule 21 of the Tribunal Procedure (Upper Tribunal) (Lands Chamber) Rules 2010, the Applicant may make further application for permission to appeal to the Upper Tribunal (Lands Chamber). Such application must be made in writing and received by the Upper Tribunal (Lands Chamber) no later than 14 days after the date on which the First-tier Tribunal sent notice of this refusal to the party applying for permission to appeal.

REASONS FOR DECISION

4. In this document the following words have the following meanings:

   "Application" means the Respondent's application for leave to appeal

   "Decision" means the Tribunal's decision dated 30th December 2016 ref (BIR/OOCQ/LIS/2013/0004/0004/0004 and 0041)

5. For clarity, in this decision the Tribunal has identified the Landlord as "Kingsoak" rather than using the term "Applicant"

6. The grounds are fully detailed in the application and are summarised by the Tribunal as below (phrases in inverted comas are quotes from the application, however, Kingsoak has been substituted for the word 'Applicant' and 'Respondents' has been substituted for the word 'we' to make for clearer understanding of the parties' positions). References to paragraph numbers below are references to the actual paragraph numbers in the Decision as themselves subsequently referred to in the application.

   Case 0041

   Ground (1) Service charge Year 10/11

   Paragraph 1 of the Decision

   The Application states:

(a) The accounts for the year show the amount charged to the lessees nneds to be reduced because insurance monies of £25155.68 have been received by Kingsoak for flood works from insurers and such sum is held on trust for Lessees by the landlord and should be applied to the service charge accounts to reduce the liability of the lessees.

(b) The Tribunal has erred in its reading of the evidence and stated incorrect figures

(c) No Section 20B Noticies or letters were produced in evidence by Kingsoak

(d) The amounts payable for this year should be reduced by £25155.68 to £117726.45

Ground (2) Year 11/12

Headleaseholder charge of £26625.00

Paragraph 11 of the Decision

The Application states:

Paragraph 8: 'The Tribunal issued the Direction that a certified copy of an invoice for this amount be produced by Kingsoak'. No invoice was produced".

Paragraph 12: The Applicants seek an order overruling part of the decision and holding that the First Tier Tribunal should have upheld its own Direction in the absence of any justifiable reasons for not doing so, and to rule that Kingsoak failed to satisfy the Direction then to disallow the amount to reduce the figure for the year 11/12 by £26,625.00...'

Ground (3)

Missing and Misallocatated Invoices

Paragraphs 69 to 74 of the Decision inclusive

The Application states:

Paragraph 13: 'A total cost of £14,478.26 over the periods in question, charged to the service charge accounts have not been backed up with invoices or are invoiced for properties other than Priory Place'

Paragraph 23: 'The Tribunal was wrong to decide these misallocated and missing invoices in favour of Kingsoak in the absence of any further proofs being produced for each and every one of them. It was wrong to expect the Respondents to produce evidence to show that works for missing invoices had not been done- how could the Respondent have provided such proof? - see HHJ Rich in *Schilling v Canary Riverside* LRX/26/2005'.

Ground (4)

Insurance Premiums

Paragraph 30-40 of the Decision inclusive

The Application states:

Paragraph 25: 'At paragraph 32 the Tribunal has misstated the Respondent's position. The Respondents did not seek a reduction of 90.00% of the premiums. They sought (based on the premiums paid prior to and post the large number of water related claims submitted in 07/08 and 08/09) that a base figure of £28,000.00 be set as reasonable for all the years and a reduction of 90.00% be applied to the difference between this and the actual figure'.

Paragraph 27: The Applicants 'seek firstly that the first part of paragraph 32 be struck out and the correct position stated, the paragraph as formulated by the Tribunal indicates that the Respondents sought an unreasonable reduction, without providing any evidential basis as to why the reduction was sought. This is misleading. The Respondents have not sought unreasonable reductions'.

Paragraph 27: Secondly the Applicants 'seek that a reduction be applied to the insurance premium for 10/11. The amount to be determined by the Appeal Tribunal'.

Cases 0003,0004 and 0005

Ground (5)

Balances at 30th June 2010

Paragraph 4 and Appendix 3 of the Decision

The Application states:

Paragraph 28: 'The balances stated to be for the 30th June 2010 are wrong'.

Paragraph 34: 'For Flat 30 we seek that a way be found in the Tribunal hearings if possible for a balance at 30th June 2010 to be agreed.'

Tribunal's Comment:

Given that part of this Appeal relates to matters the Tribunal was told were agreed between the parties even if subject to qualification, the Tribunal sought comment from Kingsoak and its response is as follows:

In a letter to the Tribunal dated 26th January 2016 Kingoak's representative said: *'We have no objection to the Tribunal adjusting the Decision accordingly'*

Accordingly, the Tribunal has corrected its decision (see Corrected Decision)

Ground (6) (not numbered)

Burden of Proof and General Comment

In this Application, in respect of these matters, the Respondent states:

'It is well documented and case law has upheld the same that once Tenant's raise a prima facie case of unreasonableness on any item of service charge, then it falls to the Landlord to provide sufficient evidence to establish that those service charges are properly due. If the Landlord does to produce the evidence then its case should fail.

The quantum of bills should be enough to suggest that something is amiss and serve to establish the Tenant's prime facie case.

In this decision the Tribunal has done the reverse on more than one issue and sought to place the burden of proof on the Respondent Tenants (the original Applicants to the case). The Tenants could not have foreseen the extent of the leniency that the Tribunal would afford to the Landlord in its decision and prepare accordingly.

Furthermore the Tribunal is bound by its own Rules and the Overriding Objective of these Rules is (3(1)) to '.....enable the Tribunal to deal with cases fairly and justly'. To be fair and just must include that the Tribunal keep in mind the relative positions and resources of the two parties. In this case Kingsoak is a national company with the benefit of a full legal team from one of the biggest law firms and the Respondent is a lay person with a full time occupation in a wholly unrelated area. But the Tribunal appears to have made efforts to finds reasons to favour Kingsoak's case, even going as far as to find excuses for the mistakes in their case and place the burden of proof on the lay Respondent tenant. This is neither fair not just.

The Tribunal's Comments

7. The Tribunal said in the decision dated 30th December 2016:

In relation to Ground (1)

Paragraph 1 (of theApplication): See above and see the corrected Decision

Paragraph 4 (of the Application): The issue of Section 20B was not raised as an issue in the agreed List of Issues and therefore was not argued by the parties before the Tribunal at the hearing and was not thus determined by the Tribunal. The Respondent is using the Application to raise a fresh argument on section 20B.

In relation to Ground (2)

At paragraph 11 (of the Decision) the Tribunal noted that the Respondent made no comment and although the actual invoice was missing the Tribunal considered this Direction had been satisfied because there was no actual dispute **(Paragraphs 66 and 67 of the Decision)** about the amount of the invoice or the fact it had been paid. The Respondent acknowledged that Kingsoak had no control over the amount of that invoice. The Tribunal was satisfied that the amount appeared in the audited accounts and that the cost had been incurred and was reasonable

In relation to Ground (3):

At paragraph 71 and 74 of the Decision) the Tribunal explained the reasons for accepting the evidence of Kingsoak on a test of the Balance of Probability.

On a finding of fact following the extensive cross examination of Ms Caulfield (see paragraph 218 of the decision dated 8th June 2016 - BIR/00CQ/LIS/2013/0003, 0004, 0005 and 0041) the Tribunal has nothing to add to what it said in paragraphs 71 and 74 of the Decision.

In relation to Ground (4):

At paragraph 34 (of the Decision) the Tribunal explained that it could only look at the year ending 2011.

At paragraph 35 - 40 (of the Decision) the Tribunal explained its reasoning for the premium determined.

The Tribunal considers this Ground to be an attempt to re-open the proceedings.

In relation to Ground (5):

Paragraph 28 (of this Application) : See Paragraph 2 of this Decision and the corrected Decision and adjusted balances

Paragraph 34 (of this Application): Paragraph 10 (of the Decision) final sub-paragraph. As to the Respondent's comments that the Tribunal was wrong to accept "without question" the figures produced by the Applicant, the Tribunal has never at any time in these protracted proceedings accepted "without question" the figures produced by any party. Submissions about figures have been subjected to rigorous scrutiny by the Tribunal applying the burden of proof and conventional evidential principles. The Tribunal is an expert Tribunal well- used to scrutinizing and adjudicating on service charge figures on all heads of possible claims and it acted on that basis in determining the figures referred to in the Decision.

In relation to Ground (6):

Burden of Proof and General Comments by the Respondent

The Respondent made a prima facie case on all the points raised in the Application. As a consequence, the Tribunal heard evidence and cross examination for both sides and after applying the test of a 'Balance of Probability' to that evidence made its determinations as an expert Tribunal. For example, at the hearing on 8th June 2016, on the question of accounting accuracy Ms Caulfield (the account manager for the managing agent) was extensively, over a lengthy period, cross examined by Counsel for the Respondent (Mr. John Stenhouse) and questioned by the Tribunal in connection with the accounting procedures, Ms Caulfield explained how the 'check and balance ' procedure operated to ensure any mistakes were corrected. In an appendix to her written evidence she produced printouts showing the check and balance system in operation for the years in dispute. The Tribunal dealt with this at paragraphs 71 and 74 of the Decision.

The Respondent further alleges bias on the basis that she was an unrepresented lay person. The Tribunal does not consider that it was biased at any time during the proceedings- in fact extra time and explanation was given to assist the Respondent in understanding the proceedings where it was felt necessary.

It is important to note that, although a lay person, the Respondent's representative had considerable experience of Tribunal proceedings having been involved in two previous cases before the Tribunal in relation to Priory

Place Further the Respondent was not entirely unrepresented. The current proceedings commenced in 2013 and during that period there have been case management conferences and three preliminary hearings. At the some of those hearings Mrs. Kullar was represented by either a solicitor or counsel, although at the final hearing she appeared on her own. The Tribunal notes that whilst bias is alleged, until now, none of its previous decisions going back to 2013 have ever previously been challenged.

Mrs. Kullar and the professional representatives who appeared at some of the hearing and case management conferences on behalf of the Respondents were given ample time and opportunity to explain their position.

8. For the benefit of the parties and of the Upper Tribunal (Lands Chamber) (assuming that further application for permission to appeal is made), the Tribunal has set out its comments on the application for permission to appeal, in the Appendix attached.

APPENDIX TO THE DECISION REFUSING PERMISSION TO APPEAL

Specific comments on the grounds of appeal

1. The Tribunal has construed the application for permission to appeal, based on the arguments, as being that:

    A. it wrongly interpreted or wrongly applied the relevant law

    B. it took account of irrelevant considerations or evidence

    C. the decision has potentially wide implications

    D. the Tribunal should not have decided the factual conflict in favour of Kingsoak

2. The Applicant's request for permission to appeal is substantially a request for the Tribunal to review its findings or for the Upper Tribunal to make a different decision on the facts.

3. The Applicant in this appeal has not sought to introduce new evidence, nor referred the Tribunal to any evidence in its submissions which might give the Tribunal cause to review its decision.

Robert T Brown
Chairman

Appendix 1

List of Joiners represented by Mrs S Kullar

Name of Joined Applicant	Flat Number
Mr N Muzafar	59 Abbey & 18 Benedictine
Mr H Lee	20 Abbey
Mr Y H Hindocha	19 Abbey
Mr & Mrs R Passi	15 & 32 Abbey
Mrs S Sehgal	49 Abbey
Mr G Heir	45 Abbey
Mr & Mrs H Shrijver	60 Abbey
Mr R Naik	55 Abbey
Dr W Dimitri	25 & 44 Abbey and 23 Benedictine
Mr L Stapleton	16 Benedictine
Mr C Bonsor & Mr P Meggitt	6 Abbey
Ms P Hopkins	58 Abbey
Miss S Sandhu	5 Benedictine
Mr M Rush	9 Benedictine
Mr F D Anderson	21 Benedictine
Mr & Mrs H Bains	22 Abbey
Mr & Mrs M Thakor	2 Abbey
Mr A Oke	14 Benedictine
Mr & Mrs J Irvine	5 Abbey
Mr D G Steadman	24 Benedictine
Mrs D Patel	1 Abbey
Mr D Empringham	17 Benedictine
Mrs S Westgarth	46 Abbey
Ms L Selley	37 Abbey
Mr S Giddy	35 Abbey
Mr & Mrs I Estick	16 Abbey
Mrs G Matu	30 Abbey
Mr R S Sohal	29 & 51 Abbey
Mr S Mann	41 Abbey
Mrs N Kasli	50 Abbey
Mr & Mrs O Hunjan	9 Abbey
Mr R Abdulla	42 Abbey
Mr D Thakerar	4 & 36 Abbey
Mrs N Farmah	8 Abbey
Mr P Farmah	3 Benedictine
Mr & Mrs B Harrabin	53 Abbey
Mr T Kailey	11 Benedictine
Mr J Bajwa	3 Abbey
Mr I Harrabin	53 Abbey
Mr M Chibba	39 Abbey

Appendix 2

Breakdown of the Tribunal's Determination

Service Charge Year	2011	2012	1/2 2013
Total expenditure recoded in the accounts	144,657.42	127,629.00	116,321.33
Less amount charged for management	18,095.29	18,360.00	9,180.00
sub total	126,562.13	109,269.00	107,141.33
Plus Tribunal's determination on management	16,320.00	16,320.00	8,160.00
Revised service charge	£142,882.13	£125,589.00	£115,301.33

Appendix 3

Amounts due from lessees in Cases 003, 004, and 005.

Case 003	
Balance at 30th June 2010	£1,468.85
30th June 2011 @1.61%	£2,300.40
30th June 2012 @1.61%	£2,021.98
31st December 2013 @1.16%	£1,856.35
Total	**£7,647.59**
Case 004	
Balance at 30th June 2010	£676.51
30th June 2011 @1.61%	£2,300.40
30th June 2012 @1.61%	£2,021.98
31st December 2013 @1.16%	£1,856.35
Total	**£6,855.24**
Case 005	
Balance at 30th June 2010	£397.01
30th June 2011 @1.61%	£2,300.40
30th June 2012 @1.61%	£2,021.98
31st December 2013 @1.16%	£1,856.35
Total	**£6,575.74**

Appendix 4

List of Agreed Matters in Dispute 21st May 2015 (attached)

CASE REFERENCES: BIR/ooCQ/LIS/2013/0003, 0004, 0006, 0027, 0041

IN THE FIRST TIER TRIBUNAL

PROPERTY CHAMBER

(RESIDENTIAL PROPERTY)

B ET W E E N

KINGSOAK HOMES LIMITED

Applicant

and

MS S KULLAR

MS G K MATU

MR D B THAKERAR

Respondents

MATTERS IN DISPUTE

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1. This list of is a summary of Matters in Dispute which has been prepared pursuant to the Tribunal's Direction dated 25 February 2015.

2. There are several sets of proceedings currently before the Tribunal. For the sake of simplicity, the issues are broken down by case number.

2A. PRELIMINARY ISSUE

However, there is one fundamental legal issue which the Tribunal must decide first and foremost, as the outcome of this will determine whether any other issues remain to be considered. This will save much time, effort and expense for all parties.

The Fundamental Issue for all the Cases 0003; 0004; 0005; 0027 and 0041 and for the years 10/11; 11/12 and first half of 12/13.

Have all of the invoices relating to the provision of services for the 2 and half years, raised in the name of parties other than Kingsoak Homes Limited been paid by Kingsoak Homes Limited or some other entity?

As previously highlighted, the decision of the Tribunal issued on 30.07.13 at paragraphs 4 and 5 clearly states that if it cannot be proven that Kingsoak paid then all of the service charges must be disallowed and all the proceedings will end. This has also been acknowledged by the other side in their letter of 19th December 2014 on page under Substantive Issues in Case 41 at (I) headed The Relationship Between Kingsoak Homes Limited and Barratt Homes Limited.

If it is proven that Kingsoak did pay and the service charges need to be considered in detail then the list of issues to be determined are as follows:

Cases 0003, 0004 and 0005

The Applicants consider that in the interests of saving time and costs the parties should agree to have the following issues related these 3 cases dealt with by way of written submissions.

3. The issues in dispute in this case are as follows:

   a. What is the correct amount of service charge due for the period 01 July 2012 to 31 December 2012?

   b. Has service charge for this period been paid by Mrs Kullar and Mrs Matu in August 2012 in full or if a reduced amount was paid, then was a reason for the reduction notified to the landlord in advance?

   c. If so, to which debt were the monies appropriated, was it to an amount, which was the subject of an active dispute at the time and if so then how does that affect the appropriation?

   d. Was the landlord entitled to charge interest or costs to amounts prior to 15th February 2013, the date on which the demands made for the period 01.07.12 to 31.12.12, were determined to have become due by the Tribunal's Decision issued on 31.10.14?

   e. Should the claims in fact have ever been issued against Mrs Kullar and Mrs Matu?

   f. Has the amount of £708.87 plus interest claimed by Kingsoak Homes Limited ("Kingsoak") under Claim No: 3YJ81161 been paid by Ms Kullar?

g. Has the amount of £1,032.03 plus interest under claimed by Kingsoak under Claim No: 3YJ81657 been paid by Ms Kullar?

h. Has the amount of £746.65 plus interest claimed by Kingsoak under Claim No: 3YJ81662 been paid by Ms Matu?

i. If the amounts set out at Paragraphs 3(a)-(c) have been paid by Ms Matu and Ms Kullar, have they been appropriated to earlier debts due from Ms Matu and Ms Kullar to Kingsoak?

j. Was Kingsoak made aware, by correspondence or otherwise, that three payments of £647.67 paid by bank transfer, were intended to be made in respect of service charges due for the first half of the year 12/13?

k. In all the circumstances, was Kingsoak legally entitled to appropriate those payments to the earlier debts?

l. Is Kingsoak entitled to any interest or costs in relation to these sums?

Case 0027 (Mr Thakerar only - this List of Issues has not been agreed on his behalf)

4. The issues in dispute in this case are as follows:

a. Does Kingsoak have an express and/or implied obligation to provide Mr Thakerar with uninterrupted peaceful enjoyment of Flat 36, Abbey Court?

b. If so, has Kingsoak breached that obligation?

c. If so, is Mr Thakerar entitled to damages and if so, in what amount?

d. If Kingsoak does not have or has not breached the obligation set out at Paragraph 4(a) above, is the sum of £1,118.82 claimed from Mr Thakerar by Kingsoak due and payable to Kingsoak?

e. Is the Tribunal the appropriate forum to determine these issues, or should this case be remitted to the County Court for determination?

Case 0041

5. The issues before the Tribunal in this case are as follows:

6. For the service charge year 10/11:

SUBJECT TO WHETHER THE TRIBUNAL DECIDE TO TREAT THE MATTERS STATED AT 2A above as A PRELIMINARY ISSUE
IF NOT then it must be established what the relationship was between Kingsoak Homes Limited (KO) and Barratt Homes West Midlands (BHWM) and how did that relationship come about? What rights if any has that relationship conferred on BHWM? This will impact points 6a to 6c below.

a. Were Curry and Partners employed by Kingsoak to provide management services at Priory Place to Kingsoak? For all the relevant years Curry and Partners have stated that they are the agents for Barratt Homes West Midlands. There is therefore a contradiction between what Curry & Partners have said and what Kingsoak have said is the party on whose behalf Curry & partners have been acting. Therefore the issue is who employed Curry & Partners to provide management services at Priory Place and on what authority?

b. Does the fact that invoices for services have made out to person other than Kingsoak mean that the tenants are not obliged to pay those invoices, or is Kingsoak entitled under the terms of the lease to recover costs which have been incurred on its behalf and which relate to services provided at Priory Place?

i. If Kingsoak is entitled to recover from the tenants costs which have been incurred on its behalf in relation to services provided in Priory Place, then in respect of each invoice challenged by the PPA:

1. Were the relevant costs incurred by or on behalf of Kingsoak? and
2. If so, do the costs relate to services provided at Priory Place?
3. Were the costs paid by Kingsoak?

7. Is the Tribunal the appropriate forum for these issues relating to the lifts to be determined or should these matters be determined by the County Court as part of Case 0027?

e. Is the level of management fees incurred reasonable having regard to all the circumstances?

7. For the year 11/12:

a. The issues which are set out at Paragraph 6(a) above;

b. The issues which are set out at Paragraph 6(b) in respect of the invoices challenged by the PPA for this service charge year;

c. The issues which are set out in relation to the lifts as are set out at Paragraph 6(d) above;

d. In relation to the service charge levied by the Head Landlord:-

i. What invoices have been issued by the Head Landlord to Kingsoak?

ii. Has Kingsoak paid the sum of £26,825 in respect of service charges due under the headlease?

iii. If Kingsoak has not paid this sum, what amount has Kingsoak paid?

iv. If there amounts which have not been invoiced to Kingsoak, or which Kingsoak has not paid, is Kingsoak entitled to recover those sums?

e. In relation to Legal fees:

i. the same issues which are set at Paragraph 6(b) above; and

ii. to the extent that Kingsoak is entitled to recover costs which have been incurred on its behalf in relation to services provided at Priory Place: is Kingsoak entitled to charge the costs of Land Registry and other searches to the service charge account and then re-credit them to the service charge account?

f. In relation to the reserve fund:

i. What was the balance of the reserve fund at the end of the 11/12 service charge year?

ii Throughout Kingsoak's management of the reserve fund from its inception until the RTM took over, have any monies been inappropriately withdrawn from the reserve fund to cover shortfalls in the service charge?

iii If so, what should the balance of the reserve fund have been at the the time the RTM took over and is Kingsoak liable to repay those monies to the RTM now?

8. In relation to the first half of the 12/13 service charge year:

a. The accounts have only recent been issued by Kingsoak. The PPA have requested copies of the invoices which go behind those accounts and Kingsoak is in the process of collating this invoices to issue to the PPA. Therefore, it is not currently possible to definitely state the issues which are outstanding between the parties. However, it is considered unlikely that there will be any significant issues raised by the PPA in respect of this period, which are not covered by or overlap with the various issues which are set out above.

b. Legal Fees relating to previous Tribunal Cases. The figure in the accounts relating to these is substantial. Have these fees been charged in accordance with the Tribunal Determinations and awards, taking into account the credits awarded to the tenants? If so are the amounts charged reasonable?

9. In relation to all the relevant years:-

The Tribunal Decision of 31.10.14 determined that all service charges demanded since 01.07.10 up to and including 01.07.12 did not fall due until 15.02.13. Therefore, should the landlord credit all interest and any other costs relating to these charges back to the tenants?

We agree with the above List of Matters in dispute.

Dated this 21st day of ~~April~~ May 2015

20/5/15

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