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FIRST-TIER TRIBUNAL
PROPERTY CHAMBER
(RESIDENTIAL PROPERTY)

Case reference	**:**	**LON/00BJ/LSC/2023/0226 VHS/Remote**
Property	**:**	**11b Modder Place Putney London SW15 1PA**
Applicants	**:**	**Ms S Allnutt**
Representative	**:**	**In person**
Respondent	**:**	**Ms N Middleton**
Representative	**:**	**In person**
Type of application	**:**	**Ss20C and 27A Landlord & Tenant Act 1985 and Schedule 11 Commonhold and Leasehold Reform Act 2002**
Tribunal		**Judge F J Silverman MA LLM** **Mrs J Mann MCIEH**
Date and place of hearing	**:**	**18 December 2023**
Date of Decision	**:**	**03 January 2024**

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Decision

1. The Tribunal finds the sums demanded by the Respondent in respect of contributions to a sinking fund for the years 2020-2023 inclusive are permissible under the terms of the lease and reasonable in amount.
2. The Tribunal finds the s20 notice issued by the Respondent to have been valid at the date of service.
3. The Applicant's requests for orders under s20C Landlord and Tenant Act 1985 and Schedule 11 of the Commonhold and Leasehold Reform Act 2002 are declined.

Reasons

1. The Applicant filed an application with the Tribunal on 26 June 2023 (page 1) requesting a determination under s27A Landlord and Tenant Act 1985 of proposed service charges relating to the repair works to the roof of the building of which the subject property, 11b Modder Place Putney London SW15 1PA, forms part. She also asked the Tribunal to consider the reasonableness of the charges for the years 2020- 2024 together with a request for orders to be made under s20C Landlord and Tenant Act 1985 and Schedule 11 of the Commonhold and Leasehold Reform Act 2002.
2. Directions were issued by the Tribunal on 12 July 2023 (page 50) and the hearing of the matter took place by remote VHS video link to which both parties had consented or not objected.
3. Having been postponed on account of the Applicant's explained absence on 04 December the hearing took place on 18 December 2023 where both parties presented their respective cases in person.
4. A joint electronic bundle of documents which had been prepared for the hearing was available to the Tribunal prior to the hearing. Pages from that bundle are referred to in this document.
5. The Tribunal did not make a physical inspection of the property and was not invited to do so. Photographs of the property were included in the hearing bundle (page 79 et seq). The Tribunal considered that the relevant legal issues before it were capable of resolution without an inspection.
6. The Tribunal understands that 11b Modder Place, Putney, London SW15 1PA (the property) is a one bedroom flat forming the upper storey of a converted late Victorian terrace house in a residential street in south west London.

Part of the property lies within an extension which had been added to the building after the main house was constructed.

7. The Applicant holds a long lease of the property (originally granted on 8 May 1989 and extended on 30 May 2008) (page 18). The Respondent owns the freehold of the property and is the landlord in respect of the two flats which comprise the entire house.
8. The Applicant asked the Tribunal to determine the reasonableness of service charges for the years 2020-2024 inclusive.
9. In relation the years 2020-2023 the only item disputed by the Applicant is the amount demanded in respect of the sinking fund. This item is variously described in the documentation as a 'management fund' but the Respondent confirmed that in all cases the sum referred to related to a sinking fund in respect of future major works as is permitted under clause 5.5 (q) of the lease.
10. The amounts demanded varied between £1,000 and £2,500 which, given the age and type of the building of which the property forms part, the Tribunal finds to be reasonable in amount.
11. The Tribunal recommends that in order the avoid confusion the expression 'sinking fund' should in future be used consistently to describe contributions to a fund for major repairs. The lease does not appear to contain a clause which would allow the Respondent to demand advance payments into a management fund (ie to pay managing agents' fees).
12. The Applicant tenant queried whether the sinking fund could be used to pay for the proposed major works which are discussed below. The Respondent told the Tribunal that the fund was available for that purpose if the Applicant wished to use all or part of it in that way.
13. The Tribunal is not able to make a determination in respect of the year 2024 because no estimate for that year was available.
14. The Applicant also asked the Tribunal to determine whether the service charge demands were in proper form. In so far as can be determined from the copies supplied in the bundle (page 62-66) the Tribunal confirms that the service charge demands comply with the relevant statutory provisions.
15. The Applicant also challenged the validity of the notice to do major works served by the Respondent under s20 Landlord and Tenant Act 1985 (pages 102-105).
16. The s20 notice in question covered both the roof works and other repairs including external painting. The Tribunal understands that the 'other repairs' have been carried out. No objection to them has been raised by the Applicant although she did suggest that the notice itself was invalid because it purported to deal with two different sets of works in the same notice.

17. Since both sets of works related to the same property and were intended to be carried out as part of a single project, the Tribunal can see no legal objection to including both issues in the same s20 notice irrespective of the fact that different contractors might be engaged to deal with different parts of that project.
18. The disputed works related to repairs to a section of the roof above the property which had been leaking for some time. The Respondent had been notified of the problem and of the consequential damage to the interior of the demised property itself caused by water penetration.
19. Save as above, the Applicant did not raise any legal argument in relation to the validity of the notice or its service on her. Neither did she serve an appropriate alternative quotation on the Respondent (see below). It is also clear from the discussions which ensued between the parties that the Respondent did have regard to the Applicant's objections to the notice but rejected them as inappropriate. The words 'have regard' in the statute do not oblige the landlord to adopt counter proposals made by a tenant in place of the landlord's own plans.
20. In the present case the Respondent's proposals involved repairing the roof by re-roofing, setting aside and re-using the existing concrete tiles and substituting damaged tiles with a like for like replacement.
21. The Applicant's objections centred around the issue that the current concrete tiles were unsuitable for use on this section of roof because the pitch of the roof was less that than the 17.5 degree minimum recommended by the manufacturer for their use. Relying on a report prepared for her by Mr J Brook, an Associate surveyor (page 73), she maintained that the Respondent's proposals would not provide a permanent repair and that the only way to achieve a watertight roof was to strip the existing covering and entirely re-roof, using slates or other types of tiles suitable for the unusually low pitch of the roof. Her counter-proposal dealt not with a repair but with a re-roofing project that included changing the tiled roof covering. Mr Brook did not attend the hearing, his evidence was therefore not subjected to cross-examination and the Tribunal was unable to place great reliance on it.
22. The Applicant submitted an alternative estimate to the Respondent (page 140) which was rejected by the Respondent because it was for total re-roofing with man-made slates including increasing the pitch of the roof using furring pieces or timber rafters instead of replacing the existing concrete tiles and renewing only those that were defective as proposed in the s20 notice.
23. The Applicant suggested that raising the elevation of the roof to 17.5° would increase the choice of suitable replacement materials, could provide a permanent solution to the problem

and would bring the structure into compliance with current building regulations.

24. Alternatively, the Applicant said that she would now support the suggestion made in her surveyor's report that as the existing pitch was 12.5°, the roof could be recovered with man made slates that were suitable for the roof's existing pitch.
25. The Respondent expressed concerns over the proposal to increase the roof pitch which would need building regulations approval and planning permission, which might not be granted because the property was within a conservation area. For the same reason, the use of different tiles from those currently on the roof might require planning department consent. Further, the viability these proposals could be affected by the provisions of a party wall agreement (page 268) with the neighbouring landowner. The Respondent also suggested the existing pitch was 17° based upon the party wall agreement. However, it was not clear from the evidence presented to the Tribunal whether the pitch of the roof at 11b had been measured when the party wall agreement drawings were created. The 17 degree figure could not therefore be relied on as being accurate.
26. A total re-roofing including changing the pitch of the roof would usually be considered to be an improvement and not a repair thus not within the scope of the Respondent's repairing obligations under the lease and the cost (if such works were classified as an improvement) would not be recoverable from the Applicant under her service charge obligations.
27. The Applicant was concerned that the two quotes obtained by the Respondent were remarkably similar to each other (page 121 et seq) and that Jigsaw was a recently formed company. The Respondent said that she had obtained an estimate from Yoppum and then had copied that format to Jigsaw to obtain a like for like quote. She said that Yoppum was recommended to her by the managing agents and she had used Jigsaw on other jobs and had been satisfied with them. She said that Jigsaw was rejected outright by the Applicant and she therefore had not sought clarification of their terms and conditions.
28. The provisions of Landlord and Tenant Act 1985 allow the tenant (Applicant in this case) to submit to the landlord an alternative estimate for the same works. The alternative quotation provided by the Applicant in this case (page 140) was not for the repair work proposed by the Respondent but for re-roofing with man-made slate, and changing the pitch of the roof, ie an entirely different set of works, and the Respondent would have been entitled to disregard it for that reason.
29. As part of her submission at the Tribunal hearing the Applicant conceded that she would not pursue her suggestion to increase the roof pitch but would agree to replacing the

concrete tiles with an alternative tile suitable for the low pitch of the roof.

30. Although this concession is a major step forward in reaching a solution to the parties' dispute, a number of issues remained unresolved some of which are not capable of resolution within the jurisdiction of the current application.
31. However, the Tribunal suggests that some of the following measures might be considered by the parties as a pathway to resolving this matter.
32. One major factor which will influence the way in which this repair is carried out is the angle of pitch of the extension roof about which there is currently considerable lack of clarity. The Tribunal suggests that the parties should jointly engage a qualified building surveyor to prepare an independent report on the extension roof to include its pitch, its current state, and recommendations for appropriate repairs.
33. The surveyor's report could then be used as a basis for obtaining quotations from suitably qualified builders/roofing contractors.
34. At least two quotations for the work should be obtained to include provisions/costings for scaffolding, a ten year guarantee of the work and an ability of the contractor to self-certify the works (building regulations).
35. A new s20 procedure will then need to be initiated because the works and pricings included in the original notice will have changed.
36. Based on the evidence presented to it the Tribunal will hold that the current s20 notice is/was valid at the time of service, but it suggests that it would be inappropriate to pursue either of the estimates currently provided by the Respondent because they are out of date (particularly as regards costings) and because the state of the roof is unclear and may have deteriorated further since the s.20 notice was served.
37. The Applicant's application also contained a number of other issues which are dealt with below.
38. The Applicant asked the Tribunal to interpret some of the clauses in the lease. This is not within the Tribunal's jurisdiction under this application.
39. The Tribunal was asked to determine whether the landlord's proposed repair was unviable or uneconomic. The Tribunal only has jurisdiction to determine reasonableness. An unviable or uneconomic proposal would probably not be reasonable. As it stands, the landlord's proposal to repair the roof on a like for like basis cannot be unreasonable and would fall within the parameters of the landlord's repairing covenant in the lease (clause 5 5(a)). The burden of demonstrating unreasonableness lies with the Applicant who brought no comparative estimate or evidence to show that either the methodology or price of the landlord's repair proposals was unviable or uneconomic.

40. The Tribunal noted that the original specification of works required the works to comply with the manufacturers' specifications (page 104, item 4) and that there was uncertainty about whether the existing concrete tiles complied with the manufacturer's specifications at the time the extension was built. The Applicant stated that the manufacturer's current specification for the Stonewold concrete tiles requires a minimum pitch of 17.5°. The Applicant's evidence was that her preferred contractor had refused to quote for the specification of works proposed by the Respondent because they did not consider it to be an effective repair because the roof pitch was not sufficient to use the Stonewold tiles. Furthermore, another contractor, Avalon, who had previously provided estimates for the roof repair also raised concerns about re-roofing using the Stonewold tiles and said they could not guarantee the repair would fix the leak (page 139 option B).
41. The Applicant's surveyor Novello similarly raised concerns about the proposal to re-use the existing concrete roof tiles because of their weathered condition and the shallow pitch of the roof which made it unsuitable for this type of tile and could result in water penetrating beneath the tiles during driving rain (page 78).
42. The Applicant was concerned that the roof repair works would not be backed by a suitable warranty or guarantee. The Yoppum estimate terms and conditions limited their liability to 12 months (page 298 item 16.1, 16.2) and provided no warranty for the specification of works unless it had been provided by Yoppum. The specification of works was provided by Building Design Consultancy (page 271), not Yoppum, thus effectively negating their guarantee. However, the Respondent said she was relying on an email from Yoppum dated 10 June 2022 (page 135) where they suggested that a full ten year guarantee would be given if the Respondent used a type of tile recommended by them which was suitable for use on a roof with a lower pitch.
43. Under the present application the Tribunal is asked to determine only the validity and reasonableness of the s20 notice served by the Respondent landlord. As it stands, the Tribunal finds that the Respondent acted correctly and reasonably in obtaining estimates for a roof repair and in serving an appropriate statutory notice to which the Applicant failed properly to respond.
44. However, the Tribunal is concerned that either or both estimates may have suggested the use of inappropriate materials which could have resulted in an unsatisfactory quality or durability of the proposed repair.
45. Since the works have not yet been carried out and the estimates for the proposed works as discussed above have now expired they are of no practical use. There is therefore no need for the Tribunal to pursue this issue further.

46. The Respondent has indicated her intention to obtain further estimates for the roof repair and will then need to initiate a new s20 procedure in relation to them.
47. The Applicant is reminded that a Tribunal decision to hold a s20 notice to be valid and reasonable does not deprive her of her right later to challenge the reasonableness of the price or quality of the works themselves when they have been completed.
48. The Tribunal has no jurisdiction to determine whether the roof architecture of the property should be changed.
49. Liability for consequential damage (internal decoration of the property) is a matter for the county court and not this Tribunal.
50. The Applicant also asked the Tribunal to make orders under s.20C Landlord and Tenant Act 1985 and Schedule 11 para 5A Commonhold and Leasehold Reform Act 2002, in both cases restricting the Respondent's ability to add litigation costs of this application to the service charge account. The Respondent confirmed to the Tribunal that she had no legal costs which would be added to the service charge. In such a case it is not necessary for the Tribunal to make such an order and it declines to do so.
51. The return of the Applicant's application fee lies in the discretion of the Tribunal which it declines to exercise in this case because the Applicant failed to raise a valid objection to the landlord's s.20 notice within the timescale permitted under the Act. Instead of responding to the landlord's notice as the law requires, she chose to submit an estimate for a completely different set of works (re-roofing instead of repair). As a tenant, the Applicant is not in a position to impose her will on the landlord and her delay in accepting that she needed to negotiate within the sphere of the landlord's proposal may have contributed to the further deterioration of the roof and to additional costs which will be incurred as a consequence of that delay.

52. The Law

Landlord and Tenant Act 1985 (as amended)

Section 18

(1) In the following provisions of this Act "service charge" means an amount payable by a tenant of a dwelling as part of or in addition to the rent -
    (a) which is payable, directly or indirectly, for services, repairs, maintenance, improvements or insurance or the landlord's costs of management, and

(b) the whole or part of which varies or may vary according to the relevant costs.

(2) The relevant costs are the costs or estimated costs incurred or to be incurred by or on behalf of the landlord, or a superior landlord, in connection with the matters for which the service charge is payable.

(3) For this purpose -
(a) "costs" includes overheads, and
(b) costs are relevant costs in relation to a service charge whether they are incurred, or to be incurred, in the period for which the service charge is payable or in an earlier or later period.

<u>Section 19</u>

(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 provisions 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.

(2) Where a service charge is payable before the relevant costs are incurred, no greater amount than is reasonable is so payable, and after the relevant costs have been incurred any necessary adjustment shall be made by repayment, reduction or subsequent charges or otherwise.

<u>Section 20</u>

(1) Where this section applies to any qualifying works or qualifying long term agreement, the relevant contributions of tenants are limited in accordance with subsection (6) or (7) (or both) unless the consultation requirements have been either—
(a) complied with in relation to the works or agreement, or
(b) dispensed with in relation to the works or agreement by (or on appeal from) the appropriate tribunal .

(2) In this section “relevant contribution”, in relation to a tenant and any works or agreement, is the amount which he may be required under the terms of his lease to contribute (by the payment of service charges) to relevant costs incurred on carrying out the works or under the agreement.

(3) This section applies to qualifying works if relevant costs incurred on carrying out the works exceed an appropriate amount.

(4) The Secretary of State may by regulations provide that this section applies to a qualifying long term agreement—
  (a) if relevant costs incurred under the agreement exceed an appropriate amount, or
  (b) if relevant costs incurred under the agreement during a period prescribed by the regulations exceed an appropriate amount.

(5) An appropriate amount is an amount set by regulations made by the Secretary of State; and the regulations may make provision for either or both of the following to be an appropriate amount—
  (a) an amount prescribed by, or determined in accordance with, the regulations, and
  (b) an amount which results in the relevant contribution of any one or more tenants being an amount prescribed by, or determined in accordance with, the regulations.

(6) Where an appropriate amount is set by virtue of paragraph (a) of subsection (5), the amount of the relevant costs incurred on carrying out the works or under the agreement which may be taken into account in determining the relevant contributions of tenants is limited to the appropriate amount.

(7) Where an appropriate amount is set by virtue of paragraph (b) of that subsection, the amount of the relevant contribution of the tenant, or each of the tenants, whose relevant contribution would otherwise exceed the amount prescribed by, or determined in accordance with, the regulations is limited to the amount so prescribed or determined.]

Section 20B

(1) If any of the relevant costs taken into account in determining the amount of any service charge were incurred more than 18 months before a demand for payment of the service charge is served on the tenant, then (subject to subsection (2)), the tenant shall not be liable to pay so much of the service charge as reflects the costs so incurred.

(2) Subsection (1) shall not apply if, within the period of 18 months beginning with the date when the relevant costs in question were incurred, the tenant was notified in writing that those costs had been incurred and that he would subsequently be required under the terms of his lease to contribute to them by the payment of a service charge.

Section 20C

(1) A tenant may make an application for an order that all or any of the costs incurred, or to be incurred, by the landlord in connection with proceedings before a court, residential property tribunal or the Upper Tribunal, or in connection with arbitration proceedings, are

not to be regarded as relevant costs to be taken into account in determining the amount of any service charge payable by the tenant or any other person or persons specified in the application.

(2) The application shall be made—
- (a) in the case of court proceedings, to the court before which the proceedings are taking place or, if the application is made after the proceedings are concluded, to a county court;
- (aa) in the case of proceedings before a residential property tribunal, to that tribunal;
- (b) in the case of proceedings before a residential property tribunal, to the tribunal before which the proceedings are taking place or, if the application is made after the proceedings are concluded, to any residential property tribunal;
- (c) in the case of proceedings before the Upper Tribunal, to the tribunal;
- (d) in the case of arbitration proceedings, to the arbitral tribunal or, if the application is made after the proceedings are concluded, to a county court.

(3) The court or tribunal to which the application is made may make such order on the application as it considers just and equitable in the circumstances.

21B Notice to accompany demands for service charges

(1)A demand for the payment of a service charge must be accompanied by a summary of the rights and obligations of tenants of dwellings in relation to service charges.

(2)The Secretary of State may make regulations prescribing requirements as to the form and content of such summaries of rights and obligations.

(3)A tenant may withhold payment of a service charge which has been demanded from him if subsection (1) is not complied with in relation to the demand.

(4)Where a tenant withholds a service charge under this section, any provisions of the lease relating to non-payment or late payment of service charges do not have effect in relation to the period for which he so withholds it.

(5)Regulations under subsection (2) may make different provision for different purposes.

(6)Regulations under subsection (2) shall be made by statutory instrument which shall be subject to annulment in pursuance of a resolution of either House of Parliament.

S22 Landlord and Tenant Act 1985

22 Request to inspect supporting accounts &c.

(1)This section applies where a tenant, or the secretary of a recognised tenants' association, has obtained such a summary as is referred to in section 21(1) (summary of relevant costs), whether in pursuance of that section or otherwise.

(2)The tenant, or the secretary with the consent of the tenant, may within six months of obtaining the summary require the landlord in writing to afford him reasonable facilities—

(a)for inspecting the accounts, receipts and other documents supporting the summary, and

(b)for taking copies or extracts from them.

(3)A request under this section is duly served on the landlord if it is served on—

(a)an agent of the landlord named as such in the rent book or similar document, or

(b)the person who receives the rent of behalf of the landlord;

and a person on whom a request is so served shall forward it as soon as may be to the landlord.

(4)The landlord shall make such facilities available to the tenant or secretary for a period of two months beginning not later than one month after the request is made.

(5)The landlord shall—

(a)where such facilities are for the inspection of any documents, make them so available free of charge;

(b)where such facilities are for the taking of copies or extracts, be entitled to make them so available on payment of such reasonable charge as he may determine.

(6)The requirement imposed on the landlord by subsection (5)(a) to make any facilities available to a person free of charge shall not be construed as precluding the landlord from treating as part of his costs of management any costs incurred by him in connection with making those facilities so available.

<u>Section 27A</u>

(1) An application may be made to the appropriate 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 it is payable.

(2) Subsection (1) applies whether or not any payment has been made.

(3) An application may also be made to the appropriate tribunal for a determination whether, if costs were incurred for services, repairs, maintenance, improvements, insurance or management of any specified description, a service charge would be payable for the costs and, if it would, as to -
(a) the person by whom it would be payable,
(b) the person to whom it would be payable,
(c) the amount which would be payable,
(d) the date at or by which it would be payable, and
(e) the manner in which it would be payable.

(4) No application under subsection (1) or (3) may be made in respect of a matter which -
(a) has been agreed or admitted by the tenant,
(b) has been, or is to be, referred to arbitration pursuant to a post-dispute arbitration agreement to which the tenant is a party,
(c) has been the subject of determination by a court, or
(d) has been the subject of determination by an arbitral tribunal pursuant to a post-dispute arbitration agreement.

(5) But the tenant is not to be taken to have agreed or admitted any matter by reason only of having made any payment.

Commonhold and Leasehold Reform Act 2002

Schedule 11, paragraph 1

(1) In this Part of this Schedule "administration charge" means an amount payable by a tenant of a dwelling as part of or in addition to the rent which is payable, directly or indirectly—
(a) for or in connection with the grant of approvals under his lease, or applications for such approvals,
(b) for or in connection with the provision of information or documents by or on behalf of the landlord or a person who is party to his lease otherwise than as landlord or tenant,
(c) in respect of a failure by the tenant to make a payment by the due date to the landlord or a person who is party to his lease otherwise than as landlord or tenant, or
(d) in connection with a breach (or alleged breach) of a covenant or condition in his lease.

(2) But an amount payable by the tenant of a dwelling the rent of which is registered under Part 4 of the Rent Act 1977 (c. 42) is not an administration charge, unless the amount registered is entered as a variable amount in pursuance of section 71(4) of that Act.

(3) In this Part of this Schedule "variable administration charge" means an administration charge payable by a tenant which is neither—
   (a) specified in his lease, nor
   (b) calculated in accordance with a formula specified in his lease.

(4) An order amending sub-paragraph (1) may be made by the appropriate national authority.

Schedule 11, paragraph 2

A variable administration charge is payable only to the extent that the amount of the charge is reasonable.

Schedule 11, paragraph 5

(1) An application may be made to the appropriate 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.

(2) Sub-paragraph (1) applies whether or not any payment has been made.

(3) The jurisdiction conferred on the appropriate tribunal in respect of any matter by virtue of sub-paragraph (1) is in addition to any jurisdiction of a court in respect of the matter.

(4) No application under sub-paragraph (1) may be made in respect of a matter which—
   (a) has been agreed or admitted by the tenant,
   (b) has been, or is to be, referred to arbitration pursuant to a post-dispute arbitration agreement to which the tenant is a party,
   (c) has been the subject of determination by a court, or
   (d) has been the subject of determination by an arbitral tribunal pursuant to a post-dispute arbitration agreement.

(5) But the tenant is not to be taken to have agreed or admitted any matter by reason only of having made any payment.

(6) An agreement by the tenant of a dwelling (other than a post-dispute arbitration agreement) is void in so far as it purports to provide for a determination—
   (a) in a particular manner, or
   (b) on particular evidence,

of any question which may be the subject matter of an application under sub-paragraph (1).

Judge F J Silverman
03 January 2024

Note:

RIGHTS OF APPEAL

1. A person wishing to appeal this decision to the Upper Tribunal (Lands Chamber) must seek permission to do so by making written application by email to rplondon@justice.gov.uk.
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.