



**FIRST-TIER TRIBUNAL  
PROPERTY CHAMBER (RESIDENTIAL  
PROPERTY)**

**Case reference** : **MAN/00BN/HMC/2024/0003**

**Property** : **27 Horton Road, Manchester, M14 7QB**

**Applicant** : **Natalie Somers and Sarah Clark**

**Respondent** : **Open Trading Ltd**

**Representative** : **Nick Wright The Barrister Group**

**Type of application** : **Section 41 (1) Housing and Planning  
Act: Rent Repayment Order**

**Tribunal  
member(s)** : **Judge J White  
Valuer J Elliott**

**Date of decision** : **19 May 2025**

---

**DECISION**

---

## **The Decision**

- (I) Open Trading Ltd has committed an offence of failure to comply with an Improvement Notice for the periods 16 May 2023 to 9 April 2024.
- (II) Within 28 days of issue of this decision Open Trading Ltd is to pay the Rent Repayment Order of £2,327 to Sarah Clark.
- (III) Within 28 days of issue of this decision Open Trading Ltd is to repay the tribunal fees of £320 to Sarah Clark.

## **The Application**

1. On 9 April 2024, the Applicants made an application for a Rent Repayment Order in accordance with s41 of the Housing Act 2016 (the 2016 Act) as the Respondents had failed to comply with an improvement Notice that was an offence under s30(1) of the Housing Act 2004 (The 2004 Act).
2. On 5 February 2025, the Tribunal gave Directions. The purpose of such Directions is to identify the relevant issues that the Tribunal will need to consider to determine the application fairly and in a proportionate manner.
3. The Applicants have provided a bundle of documents, including a joint statement supported by evidence. The Witness statement was not dated or signed or stated to be true. On 28 April 2025 they also provided a Witness Statement of Michael Costello, Neighbourhood Compliance Officer employed by Manchester City Council (the Council) dated 4 April 2025. This statement was said to be late as he had to get permission from his employer.
4. The Respondents have provided a bundle of documents that include a witness statement of Melissa Harris-Cohen, Property Portfolio manager. In that statement she referred to her colleague Kathrine Burden. Rochelle Blake had also been a property manager until January 2024 when she left the company. They were represented by solicitor David Trood.

## **Preliminary Issues**

5. Both Applicants attended the video hearing. Sarah Clark from Spain so could not give evidence. She had sort prior permission to observe from Spain and did not want a postponement. Melissa Harris-Cohen

attended for the Respondents who were represented by counsel Nick Wright. At the start of the hearing Nick Wright made an oral application to strike out the Applicants on the following grounds:

- a. The Applicants had not complied with direction (ix) of the directions that directed they must sign, date and confirm any witness statement to be true. Though this breach was seriousness, it was not in itself a reason to strike out the application.
  - b. The Applicants had only sent Michael Costello's Witness statement on 28 April 2025, had not made an application to admit that evidence. The Respondents would be prejudiced as Melissa Harris-Cohen has not had an opportunity to address the statements made and Michael Costello was not at the hearing to answer questions.
  - c. The Applicant Sarah Clark was not able to answer questions at the hearing, as she was observing from Spain.
6. In any event the Witness statement of Michael Costello should not be admitted.
7. Natalie Somers was content that Michael Costello's evidence is not admitted as it only confirmed their evidence. She was happy to swear that the contents of their statement were true, and it was dated the same day as the Applicants bundle.
8. We decided not to strike out the Applicants case, but not admit Michael Costello's evidence for the following reasons
  - a. To strike out an application is a draconian act.
  - b. Taking account of the overriding objective, the Tribunal would be able to reach a fair decision and was able to vary the direction and admit the witness statement in accordance with rule 6 of the Tribunal Procedure (First-tier Tribunal) (Property Chamber) Rules 2013. They had largely complied with the directions. They were litigants in person.
  - c. The Respondents were not prejudiced by the noncompliance with direction (ix), nor the nonattendance of Sarah Clark. There were not many contentious facts to address. Natalie Somers was the lead applicant and was able to provide evidence, answer questions and represent both tenants.

- d. The Respondents should have made an application earlier and had not taken issue before the hearing. They had been asked to comment on Sarah Clark's nonattendance and informed the tribunal they were happy to proceed.
- e. Natalie Somers was happy to proceed without relying on Michael Costello's Witness Statement.

## **The Issues**

- 9. The following issues were raised in this appeal
  - a. Had the Respondent committed an offence of failure to comply with an improvement notice beyond reasonable doubt.
  - b. If so, did they have a reasonable excuse to do so. The Respondent contend that they took all reasonable steps to address the issues in the Improvement Notice and carry out remedial works required. They were prevented from completing the works by the Council and the Tenants.
  - c. What was the period of any offence.
  - d. The maximum Rent Repayment Order (RRO) payable, and should it be reduced by the level of Universal credit paid to Natalie Somers
  - e. The discretion to award a RRO and any level of RRO

## **The Law**

### **The Housing and Planning Act 2016 ("the 2016 Act")**

- 10. **Introduction:** Section 40 provides:

"(1) This Chapter confers power on the First-tier Tribunal to make a rent repayment order where a landlord has committed an offence to which this Chapter applies. (2) A rent repayment order is an order requiring the landlord under a tenancy of housing in England to—(a) repay an amount of rent paid by a tenant, ... (3) A reference to "an offence to which this Chapter applies" is to an offence, of a description specified in the table, that is committed by a landlord in relation to housing in England let by that landlord."

11. This includes the offence under section 30(1) of the Housing Act 2004 (the 2004 Act) of failure to comply with an improvement notice.
12. **Application for RRO:** Section 41 deals with applications for RROs. The material parts provide: “(1) A tenant or a local housing authority may apply to the First-tier Tribunal for a rent repayment order against a person who has committed an offence to which this Chapter applies. (2) A tenant may apply for a rent repayment order only if — (a) the offence relates to housing that, at the time of the offence, was let to the tenant, and (b) the offence was committed in the period of 12 months ending with the day on which the application is made.
13. **Making of RRO:** Section 43 provides for the making of RROs: “(1) The First-tier Tribunal may make a rent repayment order if satisfied, beyond reasonable doubt, that a landlord has committed an offence to which this Chapter applies (whether or not the landlord has been convicted).”
14. **Amount of order:** Section 44 is concerned with the amount payable under a RRO made in favour of tenants. By section 44(2) that amount “must relate to rent paid during the period mentioned” in a table which then follows. The table provides for repayment of rent paid by the tenant in respect of a maximum period of 12 months. Section 44(3) provides: “(3) The amount that the landlord may be required to repay in respect of a period must not exceed— (a) the rent paid in respect of that period, less 4 (b) any relevant award of universal credit paid (to any person) in respect of rent under the tenancy during that period.
15. Section 44(4) provides: “(4) In determining the amount the tribunal must, in particular, take into account— (a) the conduct of the landlord and the tenant, (b) the financial circumstances of the landlord, and (c) whether the landlord has at any time been convicted of an offence to which this Chapter applies.”

## **The 2004 Act**

16. **The offence of failing to comply with improvement notice.** section 30 provides that: “(1) Where an improvement notice has become operative, the person on whom the notice was served commits an offence if he fails to comply with it. In accordance with s (2) compliance with an improvement notice means, in relation to each hazard, beginning and completing any remedial action specified in the notice—(a) not later than the date specified under section 13(2)(e) and within the period specified under section 13(2)(f).”

17. **Change in liable person:** Section 19 relates to a change in person liable to comply with improvement notice. It provides:

(1) This section applies where—(a)an improvement notice has been served on any person (“the original recipient”) in respect of any premises, and (b)at a later date (“the changeover date”) that person ceases to be a person of the relevant category in respect of the premises.

(2) In subsection (1) the reference to a person ceasing to be a “person of the relevant category” is a reference to his ceasing to fall within the description of person (such as, for example, the holder of a licence under Part 2 or 3 or the person managing a dwelling) by reference to which the improvement notice was served on him.

(3) As from the changeover date, the liable person in respect of the premises is to be in the same position as if—(a)the improvement notice had originally been served on him, and (b)he had taken all steps relevant for the purposes of this Part which the original recipient had taken.

(4) The effect of subsection (3) is that, in particular, any period for compliance with the notice or for bringing any appeal is unaffected.

... (9) If the original recipient was served as an owner of the premises, the “liable person” is the owner’s successor in title on the changeover date”

### **The Findings**

18. On 23 August 2019 Natalie Somers and Sarah Clark entered into an assured shorthold tenancy (“the Tenancy Agreement”) for 27 Horton Road Manchester M14 7QB (“the Property”) with the then owner of the Property Mrs Rukhi Khan (“Mrs Khan”). Open Trading Ltd (the Landlord) became the registered owner of the Property on 11 May 2023.
19. The Landlord is a professional Landlord who buys, sells and rents Properties. They have a portfolio of around 100 rented properties.
20. The rent is £595 per month, payable on 1<sup>st</sup> of the month.
21. Natalie Somers was in receipt of universal credit in respect of 50% of the rent. The Respondent did not receive any direct payments, and all payments of rent were made to the Respondent by the Applicants. Rent was paid on time and there were no rent arrears.
22. The Property is a two story mid terrace dwelling of brick construction circa 1900. It has two bedrooms, two living rooms, kitchen, bathroom and back yard.

23. The Landlord issued three separate Section 21 Notices on 21/08/2023, 29/09/2023 and 12/10/2023. Following a fourth notice, the tenancy ended on 3/1/2025. pursuant to a deed of surrender under which the Respondent paid the Applicants £6750. The deed at 3.1 specifically did not prevent the tenants from making a claim for a RRO [130-132]. The deed of surrender was made so that the Landlord could sell the Property with vacant possession.
24. The Tenants reported damp to the original owner. On 31/10/2021 they made a complaint to Manchester City Council (the council).
25. On 16/2/2023 they made a further complaint to Manchester City Council. Michael Costello inspected on 21/3/2023. He identified a number of hazards. They included damp and mould growth to the rear ground floor lounge; first floor bathroom and first floor front bedroom.
26. on 6 April 2023, the Council issued an Improvement Notice (the Notice) under sections 11 & 12 of the Housing Act 2004 [14-21 Apps bundle]. The Notice set out issues with damp and mould at the Property as Category 1 Hazards and the rear yard path being uneven and subsiding as a Category 2 Hazard.
27. The Category 1 Hazard identified were:
  - a. First floor front bedroom - damp ingress and black mould to the front elevation wall and under the window.
  - b. First floor rear bathroom - Black mould to the rear elevation wall and loose tiles at the head of the bath.
  - c. Rear ground floor lounge - Damp ingress and water stain to the decorations to the rear elevation wall and right hand side party wall.
  - d. Rear ground floor kitchen - Damp ingress & water stain to the ceiling adjacent to kitchen entrance door.
  - e. Right hand side kitchen wall, damp and wet to touch
28. The Notice specified that work was to begin by 15 May 2023 and be completed within 90 days of 15/5/2023[14 of App bundle]. It included a schedule of 14 items. This included obtaining a specialist damp report that would investigate the causes of the dampness and provide a schedule of works. [17 App bundle]

29. Open Trading Ltd became the owners of the Property on 11/5/2023. On 25/4/2023 Katherine Burden a property manager for Open Trading acknowledged that they were aware of the Notice and formally notified the Applicants of the Respondent's purchase of the Property. On 4 May 2023, they sent them copies of the current gas safety certificate, how to rent guide, energy performance certificate and electrical installation certificate.
30. On 12 June 2023, Calderdale Electrical, supplied and fitted humidity controlled mechanical extraction fans to the bathroom and to the kitchen of the Property. (items 7 and 10 of the Notice). The Respondent paid £600 for this work. Both fans were later replaced by the Council
31. On 16 June 2023 roofing works were carried out by MCR Roofing to the roof and guttering at the Property (items 2,3 11, 12 and 13). The main roof was repaired and sealed, with broken or cracked slate tiles replaced. The ridge tiles were repointed. The front gutters were cleaned and sealed. The lower extension roof had any cracked or broken tiles replaced and slipped tiles repositioned. UPVC trim was fitted along the apex edge protecting the eaves. The Respondent paid £1950 for these works. They believed that the works to the roof, guttering and downpipe would resolve the damp issues in the Property, identified in the Notice. They had not commissioned a survey or checked the standard of works and did not know the roofing company. This work was redone the Council due to the quality of the works.
32. On 26 June 2023, the Landlord contacted the Council to say they thought works had almost been completed. Natalie Somers replied to say that items 4,5,6,8,9,14 had not been completed [102 App bundle]. This included damp walls in the kitchen, lounge and one bedroom.
33. On 5 September 2023 the Council re-inspected the property
34. On 4 and 5 October 2023 the Respondents carried out repairs in the bathroom (Item 6) and kitchen. MMR Design undertook the works, which cost the Respondent £1,680. This did not resolve the damp issues.
35. On 6 October 2023 the Applicants complained about the quality of workmanship and issues of builders waste left in the Property. Further maintenance issues were raised by the Applicants.
36. On 16 January 2024 the Tenants again contacted the Council as the damp and mould was still present in the original rooms and they had not retiled the bathroom (Item 8) or made even the rear yard paving



stones (14). No contractors had returned to correct the poor work carried out from the e-mail documented of 06 October 2023.

37. Kathrine Burden arranged for contractors, Walkers Landscapes to attend the Property on 26 October 2023 to view the works required to the rear garden of the Property (item 14). Natalie Somers was at home all day and no contractor had been to the Property by that time. Both Applicants were home from 6 pm, though the contractor alleged he attended at 6pm and no one was at home. Kathrine Burden arranged for alternative contractors to attend, and they provided an estimate on 25 November 2023.
38. On the 29 January 2024, the Respondent arranged a first damp survey. The survey carried out by, advised that the works required were the replacement of the external downpipe in the near future and the repointing of the external walls.
39. On 30 January 2024, Rochelle Blake emailed the council stating that a former employee did not hand over documents and promised that a damp survey was being booked for the following day and would be with her in 24 hours. She accepted they had not complied with the Notice asked for more time [41]. This survey was undertaken by Walker Building & Damp Solutions. The report, which cost the Respondent £250
40. On 6 February 2024 the Council inspected the Property and found that the Notice had not been complied with.
41. The works were booked for 16 February 2024. The Applicants were unavailable on that date and did not have the key for the gate allowing side access to the garden. The Applicants informed Melissa Harris-Cohen that the side gate was owned by the Council. The Respondent requested access from the Council to enable access for the works.
42. On 27 February 2024, the Council sent a Notice of Intention to Enter and Execute Remedial Action after 11 March 2024.
43. On 1 March 2024 Rochelle Blake emailed the Council stating that *"they have had two quotes at £6500 which is too expensive..I have organised a damp surveyor to quote instead of a damp company, that I can then subcontract out which I think will be more cost effective. The tenant has given me the 7<sup>th</sup> and 8<sup>th</sup> to complete the works."* [42] In addition neither they nor the tenants had a gate alley key.
44. On 7 March 2024, Tony Mancini a Surveyor with Scanlons FM inspected the Property. His report was dated 13 March 2024. This

cost the Respondent £450. Tony Mancini did destructive testing including drilling and speedy test and noted mould staining in the kitchen and bathroom which he concluded were unrelated to property defects and related to the mode of occupation. He noted evidence of elevated moisture to the surface plaster in the front and rear lounges at low level. that mechanical extract ventilation had been provided and was operational. He recommended that the plaster in the front and rear lounges be removed, the underlying masonry inspected and then replastered and boarded and finished with a plaster skim finish.[61 of Res Bundle].

45. Further works had been completed on 8 March 2024 at a cost of £1,712.60 to the Respondent. This included the garden. It is unclear what other works were undertaken.
46. On 8 March 2024 Jason Harris-Cohen, Managing Director of Open property group, emailed Michael Costello stating that a damp survey would be more comprehensive, they have undertaken some work and asked for more time. Michael Costello said that enough time has been given “..I also understand that you have issued court documents for a Possession order and all I can assume is that there has never been any genuine attempt to deal with the disrepair issues to the property, leaving your tenant to pay full rent in damp conditions that can have major implications on their health”. [34 Res Bundle]
47. On 11 March 2024 the Council instructed a specialist damp surveyor to report on the condition of the damp and timber throughout the property and this necessitated additional work being added to the schedule list which involved a full re-roof to the main roof and lower roof at the rear.
48. Michael Costello carried out a further inspection on the 13 March 2024.
49. On 19 March 2024, the Respondent sent Mr Mancini’s report to Michael Costello and advised that the Respondent was obtaining quotes for the works required.
50. On 2 April 2024 the Council sent to the Landlord and Notice of Intension to undertake work in default.
51. on 21 June 2024 the Council’s contractors erected scaffolding and works started on 24 June 2024. The internal work to the Property commenced 09 September 2024 and was completed by the end of September 2024 [140]. Extensive damp proofing works had to be taken in relation to the rear lounge requiring all furniture to be removed from the room in order for the damp proof specialist to strip

the full rear wall to the brick, so the Applicants had no access to a living area. Further damp proof work was undertaken to the external front bedroom wall. They replaced the humidity controlled extractor fans to the bathroom and kitchen.

52. Manchester City Council Escalated Enforcement/Works in Default Team completed the remaining works Notice. and on 14 February 2025. The Respondents have paid the Councils final invoice for the works.

### **The Offence**

53. The Tribunal is satisfied beyond reasonable doubt that the Respondent has committed the offence under section 30(1) of the Housing Act 2004 (the “2004 Act”) of failure to comply with an improvement notice.
54. The offence was committed when works had not started by 15 May 2023 as stipulated in the Notice dated 6 April 2022. In addition, works were not completed within 90 days (by 14 August 2023) as stipulated in the Notice
55. At the date of the offence, the Respondent was the registered owner, and liability had transferred to them in accordance with s19 of the 2004 Act.
56. They have not shown that they had a reasonable excuse for not complying with the Notice.

### **Reasons**

57. The facts in relation to the chronology of events are largely agreed between the parties. Nick Wright did not seek to ask questions of Natalie Somers to undermine her evidence.
58. The Applicant’s initial statement and statement in reply is specific, cogent and credible and supported by email evidence, notices and photographs.
59. Melissa Harris-Cohen admitted in written and oral evidence that:
  - a. They did not obtain a specialist damp report until 29 January 2024 and did not obtain a damp survey until 13 March 2024.

- b. Did not do any work until 12 June 2023 and this was to fit two extractor fans in the kitchen and bathroom. This was redone by the Council.
  - c. Roof work was undertaken on 16/6/2023 and this work had to be redone by the Council.
  - d. Structural damp work was undertaken by the Council in 2024, and work was not completed until September 2024.
  - e. They were in breach of the Notice from at least 14 August 2023 (on the expiry of the 90 days allowed to complete the work).
60. Though Melissa Harris-Cohen blamed the Council, the Tenants and the difficulty of relying on builders they did not know, she was unable to particularise the alleged communication difficulties with the Tenants and any refusal to allow access before works in default. There was one occasion when a builder admitted that he did not turn up until 6pm, though this was not a builder they had used before, and the Applicants maintain at least one of them was in all day and evening.
61. As the Respondent did not start the Notice schedule by 15 May 2023, they were clearly in breach of the Notice at that point, as that is the date stipulated in the Notice. As a consequence, that is the date of the start of the offence. In addition, though they did some works in June 2023, these works had to be redone by the Council and so no effective works were undertaken before 14 August 2023.
62. Though Melsa Harris Cohen claimed the Respondents worked through the Notice schedule methodically she could not provide an explanation as to why a full specialist survey had not been obtained as soon as they had knowledge of the Notice and before purchase. This was the first item on the Notice schedule. It would have provided a detailed schedule of works that could have been agreed with the Council and checked periodically by the surveyor. Instead, they relied on builders they did not have a relationship with to assess the work with no checks in place beyond further complaints buy the tenants and inspections by the Council. As such they have not established a reasonable excuse.

### **The Rent Repayment Order**

63. Section 43 of the 2016 Act provides that where a tribunal is satisfied beyond reasonable doubt that a landlord has committed a relevant offence, it may make a rent repayment order. The Tribunal does therefore have a discretion as to whether to make an order although

it has been established that it would be exceptional not to make a rent repayment order (Wilson v Campbell [2019] UKUT 363 (LC)).

64. In this case, the tribunal is satisfied beyond reasonable doubt that an offence has been committed and that there is no reasonable excuse for the offence. It does not consider that there are any exceptional circumstances preventing it making an order and therefore determines that a rent repayment order should be made.

#### Stage 1: Rent Paid

65. In accordance with s44 of the 2016 Act the amount of the RRO “*must relate to rent paid for the period*” not exceeding 12 months, during which the landlord was committing the offence and ending on the date of the Application. Any payments made by Universal Credit must also be deducted.
66. As it is admitted that Natalie Somers was in receipt of Universal Credit for the whole period of the tenancy and admitted that rent was paid in full by both tenants, the maximum RRO is 50% of the monthly rent of £595 (£297.50). This is at a daily rate of £9.78. As the offence was committed from 16 May 2023 until 9 April 2024 (the date of the application to the tribunal), the maximum RRO is £3,209.72 (10 months and 24 days). The Tribunal does not have discretion to go beyond the date of the application.

#### Stage 2: Elements that represents payments for utilities that only benefit the tenants:

67. No utilities were paid for the benefit of the tenants.

#### Stage 3: Seriousness of the offence

68. The offence of failure to comply with an Improvement Notice that includes Category 1 hazards, including rising and penetrating dampness in nearly every room is at the more serious end as damp and mould clearly has a potential to affect a person’s health, particularly to the extent shown in the photographs and that require substantial works.
69. Additional factors the Tribunal have considered are:
- a. Sentencing Guidelines.
  - b. The length of the defects and work having to be undertaken more than once.

- c. That the Council had to undertake the works in default, and they were not completed until September 2024, five months after the application and outside the period.
- 70. Taking the above into account then a starting point of 80% is reasonable.

Stage 4: Consider whether any deduction from, or addition to, that in the light of the other factors set out in section 44(4).

#### *Conduct*

- 71. There are no Tenant conduct issues found. They were not in rent arrears and continued to pay rent despite the extent of the disrepair.
- 72. Conduct of the Landlord is significant in this case.
  - a. Throughout the period the Landlord has attempted to obtain possession of the Property by serving three s21 notices and issues a claim for possession in around February 2024. Melissa Harris Cohen explained that this was because it was easier to do work with vacant possession, as opposed to considering rehousing the Applicants, showing disregard for the Tenants.
  - b. The Landlord approached the Tenants to vacate the premises because they wished to sell the Property with vacant possession, which they have done so. The Tenants have been paid to vacate the Property. A house sold with vacant possession is worth more than if sold with tenants. The Tenants were forced to live in temporary accommodation for a period.
  - c. On the other side the Landlord did some works in an attempt to resolve the defects.

- 73. Balancing these factors we have increase the RRO to 85% of the maximum rent.

#### *Convictions*

- 74. The landlord has no convictions for other offences, has not had a Financial Penalty or RRO before.

#### *Financial circumstances of the landlord*

75. The Landlord states they are a professional landlord of around 100 properties. They also buy and sell houses. At the hearing Melissa Harris-Cohen stated that they operate at a loss. Nick Wright provided oral evidence from Companies House stating that their loss in 2024 was £244,000. Melissa Harris-Cohen stated that as it was her brother who was the director she was not fully conversant with the financial side of the company.
76. The Tribunal does not make a deduction for financial circumstances. This is because
- a. An operating loss may be a reflection of the properties bought, as opposed to the value of the company assets.
  - b. Melissa Harris-Cohen stated they would have made a profit from the sale of the Property, though not £80-90,000 as claimed by the Applicants.
  - c. They had not set out in their witness evidence their financial position, and this was not supported by written evidence. As such there was not opportunity to examine their accounts and full financial position and ask further questions. Nor was a proper opportunity given to the Applicants to do so.

### **Conclusion**

77. Taking into account the above factors, and the purpose of RRO being a deterrent, the Tribunal considers that the RRO should be 85%.
78. Open Trading Limited has committed an offence of failure to comply with an Improvement Notice for the periods 16 May 2023 to the date of the Application on 9 April 2024. This represents 10 months and 24 days of occupation. Open Trading Limited are to pay £2,327 Rent Repayment Orders to Sarah Clark.
79. As the Applicants have been successful in their application, the Respondents shall repay the tribunal fees of £320 to Sarah Clark.

**Judge J White**  
**28 May 2025**

## ***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.