FIRST-TIER TRIBUNAL
PROPERTY CHAMBER
(RESIDENTIAL PROPERTY)

Tribunal case ref.	:	HAV/00LC/LSC/2025/0624
Property	:	Flat 6 Arun House, Silver Streak Way, Rochester, Kent, ME2 2GU
Applicant	:	Mr Gary Stringer
Representative	:	In person
Respondent	:	Hyde Housing Association Limited
Representative	:	Mr Taylor of counsel
Type of Application	:	Determination of liability to pay and reasonableness of service charges Section 27A Landlord and Tenant Act 1985
Tribunal Members	:	Judge D Gethin Mr C Davies FRICS Mr A Hetherton MRICS
Date and venue	:	6 January 2026, Ashford Tribunal Hearing Centre
Date of Decision	:	16 February 2026 Amended on 5 March 2026

AMENDED DETERMINATION

We exercise our powers under Rule 50 of the Tribunal Procedure (First-tier Tribunal) (Property Chamber) Rules 2013 to correct the clerical mistake at paragraph 1 of the Summary of our Decision dated 16 February 2026. Our amendments are made in bold red type. We have corrected our original Decision because of a typographical error.

Summary of the decisions of the Tribunal

(1) The Tribunal determines that the ~~Respondent~~ Applicant is liable to pay the sum of £2,254.76 in respect of 2023-24.

(2) The Respondent shall pay the Applicant's fees incurred in these proceedings in the sum of £337.00.

(3) The Tribunal makes an order under section 20C of the Landlord and Tenant Act 1985 so that none of the Respondent's costs may be recovered from the Applicant through the service charge.

(4) The Tribunal makes an order under paragraph 5A, Schedule 11 to the Commonhold and Leasehold Reform Act 2002 so that none of the Respondent's costs of the Tribunal proceedings may be passed to the Applicant as an administration charge.

The Application

1. The Applicant has made an application for determination of liability to pay and reasonableness of service charges for the year 2023/2024.

2. The application was received on 15 February 2025 [2-15].

3. The application relates to an increase in Management Company costs to which the Applicant asks the Tribunal:

   Is it fair and reasonable for Hyde to request the Leaseholder/Homeowner to pay an increase of 250% on the estimated service charge/management costs bearing in mind:-

   (a) Hyde had the previous year's costs on which to form the basis for the 2023/24 budget.
   (b) No exceptional works were undertaken during the 2023/24 year for which unforeseen additional costs would have been incurred.
   (c) Hyde has not submitted either a detailed breakdown or summary of costs to allow the Leaseholder/Homeowner to determine if the costs are fair and reasonable.

(d) The statutory time limits for supplying requested information have not been complied with by Hyde.
(e) The peak rate of inflation during 2023/24 was 19.2% (Office of National Statistics)

4. Directions were issued on 12 May 2025 listing the application for a Case Management and Dispute Resolution Hearing ("CMDRH") on 18 July 2025.

5. The CMDRH took place remotely as directed and was attended by the Applicant. No one attended on behalf of the Respondent. The Tribunal was satisfied that the Respondent had been given notice of the CMDRH, although we were told at the hearing the directions had been sent to the wrong email address, and that it was reasonable to proceed in its absence. Also in attendance was the Applicant's father.

6. The Applicant sought an adjournment of the original hearing date, which was granted, and Further Directions were issued on 14 October 2025 [63-69] which included that the Applicant provide the hearing bundle by 3 December 2025.

7. An unpaginated bundle of 268 pdf pages was provided by the Applicant albeit not until 23 December 2025. References in [ ] are to pages within that bundle except for those marked [Directions-XXX] which are references to pages within a bundle prepared by the Tribunal on 31 December 2025 to assist the parties.

Application to strike out

8. On 30 December 2025 Mr Brown, Principal Lawyer for the Respondent, sent to the Tribunal and to the Applicant, Counsel's Submissions concerning the Applicant's Non-Compliance with directions dated 29 December 2025.

9. It sought that the Application be struck out because the Applicant had failed to comply with para. 32 of the Further Directions which provided that if the bundle was not sent by 3 December 2025 or was not in the correct format the Application would be struck out without further notice, of the deficiencies in the bundle and failure to paginate the exhibits to the Applicant's witness statement and lack of paragraph numbers. The Tribunal refused the Respondent's application to strike out on 31 December 2025 and provided the parties with a paginated version of the bundle for use at the hearing.

10. The Respondent is politely reminded of its duty under rule 3(4) of The Tribunal Procedure (First-tier Tribunal) (Property Chamber) Rules 2013 ("the 2013 Rules") to (a) help the Tribunal to further the overriding objective; and (b)co-operate with the Tribunal generally. The overriding objective is to

enable the Tribunal to deal with cases fairly and justly include "*dealing with the case in ways which are proportionate to the importance of the case, the complexity of the issues, the anticipated costs and the resources of the parties and of the Tribunal*".

11. Striking out the Application would not be proportionate when the Respondent's application was not made until after the Hearing Bundle had been provided, albeit out of time, and where the deficiencies complained of could have been readily remedied by the Respondent.

The Background

12. The Property is situated within a 3-storey purpose-built apartment block built in or around 2006 with 8 flats (the Building"). The Building is part of the wider Medway Gate Estate which comprises 125 properties ("the Estate"). Neither party requested an inspection, and the Tribunal did not consider that one was necessary to resolve the matters in dispute.

13. The Applicant's case is that the sums demanded in relation to various services for the years in dispute are not recoverable from the leaseholders by way of a service charge or are unreasonable.

14. The Applicant purchased the Property on or before 25 July 2024.

15. The Property is subject to a long lease dated 9 July 2008 for a term of 125 years less 5 days commencing on 1 January 2007 ("the Lease") [16-51]. This lease was originally granted on shared ownership terms, but the Applicant has staircased to 100% such that he is now the outright leaseholder and does not pay a rent.

16. According to Clause 1(2)(f) of the Lease [26], the Building is subject to a tripartite lease dated 13 September 2007 between Persimmon Homes Limited ("Superior Landlord") (1), Cuxton (Medway Gate) Management Company Limited ("Management Company") (2) and the Respondent (3) ("the Superior Lease").

17. We were not provided with a copy of the Superior Lease, nor had the Respondent referenced it in their evidence, submissions or Skeleton Argument. Mr Taylor secured a copy of the Superior Lease during the adjournment for lunch.

18. The Respondent's case is that it is charged costs relating to the Building by the Management Company through its managing agent Pembroke Property

Management ("the Managing Agent"), and that these costs are then recovered from the Applicant through the service charge.

The Issues

19. The Tribunal has identified the relevant issue for determination is whether the sums demanded in relation to 2023/24 are reasonable.

20. Having considered the Hearing Bundle, Skeleton Arguments and Late Evidence provided, the Tribunal has made determinations on the various issues as follows.

The Relevant Law – Service Charge, the Right to Manage and Transfer of Management Functions

21. A service charge is defined by section 18(1) of the 1985 Act reads as follows:

> *18 Meaning of "service charge" and "relevant costs".*
>
> *(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.*

22. Section 19 of the 1985 Act provides that there is a limitation on service charges in that they must be reasonable:

> *19 Limitation of service charges: reasonableness.*
>
> *(1) Relevant costs shall be taken into account in determining the amount of a service charge payable for a period—*
>
> *(a) only to the extent that they are reasonably incurred, and*
> *(b) where they are incurred on the provision of services or the carrying out of works, only if the services or works are of a reasonable standard;*
>
> *and the amount payable shall be limited accordingly.*

(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.

The Hearing

23. The hearing took place in person at Ashford Tribunal Centre. The Tribunal was addressed by the Applicant, Mr Stringer, and by Mr Taylor, Counsel on behalf of the Respondent. Mr Joe Pyner, Service Charge Manager, attended as a witness on behalf of the Respondent. Also in attendance was the Applicant's father and the proceedings were observed by the Applicant's mother.

Late evidence

24. At the hearing, an application was made by the Respondent to submit late evidence sent on 5 January 2026. The reasons in support were that the Respondent had not had sight of the hearing bundle until 23 December 2025 by which time Mr Pyner was on leave and unable to provide instructions to Counsel. On his return on 5 January 2026, Mr Pyner had provided further documents which included:

    (a) letter from LPL to the Respondent dated 25 July 2024 enclosing the Notice of Assignment and Charge;
    (b) Pre-Sale Information Pack dated 8 March 2024;
    (c) letter from the Respondent to the Applicant's predecessors in title dated 27 November 2023 regarding the 2022/23 Actual Service Charge; and
    (d) Statement of Account dated 5 January 2026.

25. The Applicant objected to the late evidence as this should have been exhibited to Mr Pyner's witness statement, it was procedurally unfair, and there was ample notice for the Respondent to have submitted the documents earlier.

26. Having regard for the fact that the Application had not been struck out, that the Hearing Bundle was served 20 days' late and just ahead of the Christmas Holiday period, that Mr Pyner did not return until 5 January 2026 and upon his return provided the documents promptly, that the documents relied upon were already within the Applicant's possession or knowledge, and that they were material to the matters in dispute, we decided that it would be in the interests of justice to admit them.

The Applicant's Case

27. The Applicant had requested, but had not been provided with, a complete breakdown of the costs demanded by the Respondent for 2023/24 in the letter dated 27 September 2025 [187-188].

28. The Estimated Cost for the period had been £1,911.75 but the Actual Cost demanded was £4,380.90 and that this amount was not fair or reasonable. The Applicant said that there had been a lack of clarity as to how the costs had been incurred and that he had requested the same from the Respondent on 11 October 2024.

29. The Applicant did not claim that the works or services were not done to a reasonable standard. Those costs had been incurred prior to his ownership of the Property and so the Applicant would not be able to give evidence as to that point.

30. The Applicant also queried as to why he should pay a Ground Rent of £300.00 per annum. The Applicant candidly admitted he had been told by Judge Jutton at the CMDRH that ground rent is not a matter over which the Tribunal has jurisdiction [87].

31. That would ordinarily be the case but Judge Jutton had not had sight of the Lease or Superior Lease. For the reasons below, the amount the Applicant has been asked to pay relates to the Ground Rent payable under the Superior Lease. It is not directly payable to the Superior Landlord by the Applicant but falls within the service charge payable by the Applicant to the Respondent under the Lease. It therefore is part of the service charge and was capable of being determined by the Tribunal.

The Respondent's Case

32. The significant increase in cost for the period 2023/24 arose from the fact that the Managing Agent and the Respondent operate different accounting periods.

33. The Managing Agent's accounts are arranged from 1 January to 31 December. The Respondent's accounts are arranged from 1 April to 31 March. It was submitted that both arrangements are valid and commonplace.

34. Although the 2023/24 Estimate had assumed the Managing Agent's costs would be incurred in the usual way, in fact there had been a delay in the Managing Agent's 2023 demand sent to the Respondent that would ordinarily have been received during 2022/23. This gave rise to the Managing Agent's 2023 **and** 2024 demands being sent to the Respondent during 2023/24 and consequently this had given rise to the inflated cost. Somewhat unusually, the

Managing Agent renders an invoice to the Respondent in respect of each property rather than for the Building as a whole and then leave it to the Respondent to apportion the costs accordingly. The Applicant then pays the Respondent the amount demanded of the Respondent by the Managing Agent.

35. Mr Taylor submitted that the Financial History Service Charge [132-133] was evidence of when the costs were incurred and that the costs were therefore reasonable. Supporting evidence of how the costs are incurred by the Managing Agent can be seen from the Medway Gate Budgets for FY2023 and FY 2024 [126-129] provided by the Managing Agent to the Respondent.

36. Although the Applicant states that he has made a request for information under the LTA, 1985, s.21, Mr Taylor submits that the Applicant has not evidenced such a request was made. Even if he had, and the Respondent had failed to comply, Mr Taylor submits that the statutory sanction is that the Respondent has committed a summary offence under s.25(1) for which a local authority, or the tenant themselves, can bring a prosecution in the Magistrates' Court.

37. Finally, Mr Taylor submitted that the Applicant cannot rely upon LTA 1985, s.21B. That relates to a landlord's failure to serve a Summary of Rights and Obligations, the wording of which is prescribed in statute, rather than a failure to provide a summary of relevant costs. If the landlord fails to serve a Summary of Rights and Obligations with a demand, then the tenant is entitled to withhold payment of the service charge until the Summary is provided with the demand and does not create a full bar to recovery of the service charge.

The Decision

38. We would preface our decision with the following comments on the Respondent's conduct, particularly that of its Legal Services Team, and of the failure of the Respondent to apply a credit against the Applicant's account even when, on the evidence of Ms Lisa Jones, Service Charge Officer, in her email dated 18 February 2025 [180], the amounts sought from the Applicant did not match those in the demand dated 27 September 2024 [187-188].

39. In doing so, we recognise that Mr Pyner only became involved in this matter relatively late in the day, and that Mr Taylor was following his client's instructions although Mr Taylor should have been alive to the fact that there was a Superior Lease and addressed the point without the need for the Tribunal to bring it to his attention.

40. For example, the Applicant does not pay a Ground Rent; the Respondent does to the Superior Landlord as it covenants to do under Clause 5(3) of the Lease [33]. The Applicant then covenants under Clauses 3(2)(b) and 7(2)-(3),(5) to

pay a service charge which includes the relevant expenditure incurred by the Respondent in performance of its covenant under Clause 5(3), such that the 'Ground Rent' payment is, in fact, part of the Applicant's service charge.

41. Mr Taylor submits that there is no evidence that a request for information under LTA 1985, s.21 was made by the Applicant on 11 October 2024. The email was not before us, but it is evident from the evidence that the Applicant, not understanding how the costs should be so much more than expected, queried how they were arrived at.

42. Where a landlord is not responsible for incurring the costs themselves, and simply 're-charges' a superior landlord's costs, the landlord should be alive to the fact that under LTA 1985, s.23(1)(a) it "*shall in turn make a written request for the relevant information to the person who is his landlord (and so on, if that person is not himself the superior landlord)*".

43. Mr Taylor submits that Ms Jones' email dated 18 February 2025 [180] which states "*Following further investigations into the Managing Agent's costs…*" is evidence that proper enquiries were made of the Superior Landlord or its Managing Agent. We do not agree.

44. Whether via a s.21 request, or as a result of the directions in these proceedings, the Respondent had persistently failed to provide a detailed breakdown of the costs demanded by the Managing Agent for which the Applicant would be the ultimate payer. The Applicant was entitled to understand what those costs are in order to be able to plead which, if any, of those costs he considered to be unreasonable.

45. We make that observation in light of the recent Court of Appeal decision in *Spender & Ors v Fit Nominee Ltd & Anor* [2025] EWCA Civ 1578 in which Zacaroli LJ at para. 89(4) summarises that the correct approach to applications under s.27A that "*the [the legal burden of proof lies] on the party that needs the court's assistance in obtaining payment, or repayment*".

46. Once the tenant has established a *prima facie* case that a cost was not reasonably incurred, it will be on the landlord to show that it was. But how can the tenant establish a *prima facie* case if the landlord fails to show how the costs have been incurred, in this case by the Managing Agent of the Superior Landlord?

47. My Pyner admitted that if the Respondent had directly managed the Building and a request had been made for a breakdown, a detailed breakdown would have been provided as opposed to the "*basic breakdown*" that the Applicant received. Whilst the breakdown of Estimated Costs gives the Applicant some idea of how the costs arise, they are estimated costs and may not be in fact

reflect the costs actually incurred even if the difference between Estimated Costs and Actual Costs is marginal.

48. That said, although we are displeased with the Respondent's approach, we are faced with a lack of specificity in the Applicant's claim as to which of the costs are unreasonable that we can then ask the Respondent to rebut.

49. The Applicant may have been unaware, prior to his purchase, that because of the Managing Agent's delay in raising its 2023 invoice, the 2022/23 Actuals demand dated 27 November 2023 [late evidence] had resulted in a credit against the vendors' account in the sum of £1,367.56 [186].

50. Had the Applicant been more alive to the fact that the vendors had 'escaped' liability to pay the 2023 invoice, he may have negotiated a retention to reflect the fact that, in time, the delayed amount would become payable. That may appear unfair, but that does not render the service charge unreasonable, and we note that the Pre-Sale Information Pack [late evidence] does state:

"*There may be a credit or debit when the actual expenditure is calculated for the 2021/22 and 2022/23 financial years. Where any actual costs are not available, we recommend you discuss a retention with the buyer's solicitor to cover any unforeseen costs.*

Please find enclosed:
• Service Charge Account Statement
• Previous 2yrs Service Charge Estimates
• Previous 3yrs Finalised Accounts (Actual). Accounts are summaries of actual costs; they do not reflect the current balance of the service charge account.

The balance of the service charge account at today's date is £0.00"

51. We do not know whether the enclosures referred to above were included as they were not submitted as a single bundle of documents as late evidence.

'Ground Rent'

52. The Applicant does not dispute that he is liable to pay a service charge and so we do not consider the service charge mechanism in any great detail other than to consider the Applicant's liability to pay the 'Ground Rent' under the Superior Lease.

53. During the adjournment for lunch, Mr Taylor secured a copy of the Superior Lease and explained that the amount payable by the Respondent to the Superior Landlord was £200.00 for the first 10 years, then £300.00 for the second 10 years and then £400.00 for the next 10 years.

54. The Applicant accepts that he is required to pay, as part of the service charge, to the Respondent the amount that the Respondent has covenanted to pay as Ground Rent under the Superior Lease.

55. Clause 3(1) of the Lease [27] states that the Applicant will pay the Specified Rent which is £2,800.00 per annum plus any other sum payable pursuant to the provisions of the Fourth Schedule. Having staircased to 100% of the shares in the Property, the Applicant is not required to pay any rent.

56. The Pre-Sale Information Pack [late evidence] does state:

"***Ground Rent***

Ground rent may be payable under the terms of the Superior Lease."

although it does not specify what the Ground Rent might be and it does not give details of the Superior Lease.

57. In the Applicant's subsequent correspondence, the Respondent does not assist the Applicant by directing him to the relevant provisions of the Lease or to provide a copy of the Superior Lease. This is another example of the poor standard of communication.

58. We accept Mr Taylor's submission that LTA 1985, s.21B is not relevant to the Applicant's liability to pay. There was no evidence before us to suggest that demands have not been served with the statutorily prescribed Summary of Rights & Obligations.

59. We then turn to the relevant invoices presented by the Managing Agent to the Respondent, as described by Ms Jones in her email dated 18 February 2025 [180], and the Financial History [132-133] namely:

(a) 2023 Estimate Demand dated 6 April 2023 [162-167]
£1,779.13 – Invoice SI-10117605;
(b) 2022 Actuals Reconciliation Demand dated 6 April 2023 [162-167]
£82.62 – Invoice SI-10117605;
(c) 2024 Estimate Demand dated 11 January 2024 [168-169]
£1,872.14 – Invoice SI-10214883;
(d) 2024 Ground Rent Invoice dated 28 November 2023 [154-158]
£300.00 – Invoice SI-1022296;

60. We found the Respondent's accounting to be impenetrable. We were directed to the Statement of Account [185] where despite adjustments being made, the account balance did not vary. Mr Pyner admitted that that should not have

happened and that he fully recognised that there were areas to improve upon. It was not clear how charges had been applied to the account.

61. We also had regard for the fact that the amounts described by Ms Jones are not consistent with that demanded from the Applicant in the demand dated 27 September 2024 [187-188] which states that the Actual Costs incurred in the period 1 April 2023-31 March 2024 was £4,230.90, and then the Respondent applies a Management Charge of £150.00 which we understand to be separate from the Managing Agent's costs. Indeed, no proper explanation is given as to how the sums demanded of the Applicant on 27 September 2024 have been arrived at.

62. The 'Actual Costs' of £4,230.90 are not supported by the invoices in evidence. This is another example of the Respondent's failings.

63. Turning to Ms Jones' evidence and that of the Management Company's Financial History. We conclude that the following invoices were presented to the Respondent on the following dates:

    i) the sum of £1,779.13 comprised the FY2023 Estimate Demand in the sum of £1,758.76 which was issued on 13 January 2023 together with FY2021 Balancing Charge of £20.37 issued on 4 March 2022. Both sums had fallen due as a reminder was sent on 9 March 2023 according to the Financial History [132];
    ii) the sum of £82.62 in relation to the 2022 Balancing Charge was demanded on 6 April 2023 [162-167];
    iii) the sum of £,1872.14 comprised the 2024 Estimate Demand issued on 11 January 2024 [168-169];
    iv) 2024 Ground Rent Invoice dated 28 November 2023 [154-158]

64. In respect of the invoices described in i) which were raised on or prior to 13 January 2023, these were not included in the evidence bundle. The Respondent knew that these sums were in dispute but did not evidence the costs had been incurred. In any event, they are costs which were incurred by the Respondent more than 18 months before they were demanded of the Applicant on 27 September 2024. As such, the Applicant is not liable to pay these sums further to LTA 1985, s.20B(2).

65. In respect of the other invoices described in ii)-iv), we find that the costs were reasonable and the Applicant is liable to pay them.

66. Mr Pyner accepted that there had been a number of issues identified during the course of these proceedings, and not just communication and accounting concerns. We were not taken to this in any detail, but Mr Pyner admitted that there had been repair failures and service failures concerning the Building.

67. Having regard for the Respondent's conduct generally, and the lack of explanation and transparency as to how costs have been incurred or when, we disallow the £150.00 Management Charge for 1 April 2023-31 March 2024 on the basis that the service provided by the Respondent during this period was not reasonable.

68. We conclude that for the period 1 April 2023-31 March 2024, the Applicant is liable to pay the sum of £2,254.76 comprising:

Cost	Date	Amount
2022 Balancing Charge	06.04.23	82.62
2024 Ground Rent	28.11.23	300.00
2024 Estimate Demand	11.01.24	1,872.14
TOTAL		**2,254.76**

69. In reaching our decision, we are only determining what the Applicant is liable to pay in that period. We have not taken account of any payments made by the Applicant which may result in him owing the Respondent less or being in credit for the period.

70. In light of the concerns that had come to light, we had invited the Respondent to consider during the adjournment for lunch whether it wished to make any offer to the Applicant.

71. Mr Pyner said that he was authorised to offer £100.00 in compensation. Compensatory payments do not fall within our jurisdiction, and we make no finding on whether the Respondent should be bound by that offer in light of our determination. The Applicant may wish to still pursue the Respondent's complaints process regarding the communication and service failures, as that is not a matter that falls within our jurisdiction, but the Applicant will not be permitted to pursue a complaint in terms of the level of service charge which we have determined.

Final Comment

72. We would simply reflect that the Respondent's explanation of how costs are incurred left a lot to be desired. Taking the Medway Gate Budget for FY 2024 [128-129], we could not arrive at the amounts demanded of the Applicant in the 2024 Estimate Demand. The Respondent needs to take a more proactive approach when its tenants raise concerns regarding this scheme and not simply pass through costs without scrutiny.

Application Under s.20C and Para.5A and Refund of Fees

73. The Applicant has applied for an order for the reimbursement of fees paid by him in connection with these proceedings. Having considered submissions from the parties and taking into account the determinations above, the Tribunal orders the Respondent to refund all fees paid by the Applicant in connection with these proceedings in the sum of £337.00 within 28 days of the date of this decision.

74. In the Application form, the Applicant had not sought orders under section 20C of the 1985 Act and under paragraph 5A of Schedule 11 to the 2002 Act preventing the Respondent from recovering any of its legal costs of these proceedings from the Applicant either as a service charge or as an administration charge.

75. Having taken into account the determinations above, the Tribunal determines that it is just and equitable in the circumstances for an order to be made under section 20C of the 1985 Act and under paragraph 5A of Schedule 11 to the 2002 Act, so that the Respondent may not recover from the Applicant any of its costs incurred in connection with the proceedings before the Tribunal either through the service charge or as an administration charge.

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 to the First-tier Tribunal at the Regional office which has been dealing with the case.

2. The application must arrive at the Tribunal within 28 days after the Tribunal sends to the person making the application written reasons for the decision. Where possible you should send your further application for permission to appeal by email to rpsouthern@justice.gov.uk as this will enable the First-tier Tribunal to deal with it more efficiently.

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.