



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

**Case reference** : **CAM/00MX/LSC/2025/0685**

**Property** : **Flat 5, Waterford Gate, Pine Street,  
Aylesbury, HP19 7HX**

**Applicant** : **Waterford Gate (Fairford Leys)  
Management Company Limited**

**Representative** : **Paul Godbold, of P&R Management  
Services (UK) Ltd**

**Respondents** : **Karen Russell (1) and Richard Russell  
(2)**

**Representative** : **Karen Russell**

**Type of application** : **For the determination of the liability to  
pay service charges under section 27A of  
the Landlord and Tenant Act 1985**

**Tribunal members** : **Judge Bernadette MacQueen  
Roland Thomas, MRICS  
Judge Elizabeth Gibson**

**Date of hearing** : **12 February 2026**

**Date of decision** : **1 April 2026**

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**DECISION**

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## **Decisions of the Tribunal**

- (1) The Tribunal determines that the amounts in dispute are payable by the Respondents, with the exception of the 2023 balancing payment of £150, the late payment fees of £41 levied on 17 August 2023 and 5 February 2024, and the Referral/Legal Fee of £357 levied on 5 February 2024.
- (2) The Tribunal makes the determinations as set out under the various headings in this Decision.
- (3) The Tribunal makes an order under section 20C of the Landlord and Tenant Act 1985 so that none of the landlord's costs of the tribunal proceedings may be passed to the lessees through any service charge.
- (4) The Tribunal makes an order under paragraph 5A of Schedule 11 to the Commonhold and Leasehold Reform Act 2002, extinguishing any liability to pay an administration charge in respect of litigation costs in relation to the proceedings.
- (5) Since the Tribunal has no jurisdiction over county court costs and fees, this matter should now be referred back to the County Court.

## **The Application**

1. The Applicant seeks a determination pursuant to s.27A of the Landlord and Tenant Act 1985 ("the 1985 Act") and Schedule 11 to the Commonhold and Leasehold Reform Act 2002 ("the 2002 Act") as to the amount of service charges and administration charges payable by the Respondent in respect of the service charge year end 31 December 2023 to 31 December 2025.
2. Proceedings were originally issued in the County Court on 25 March 2025 under case number M3QZ94D9. A defence and counterclaim was filed by the Respondents. On 28 August 2025, District Judge Lucas made an order transferring the claim, insofar as it concerns service charge liability or amount, to this Tribunal. The proceedings in the County Court were stayed pending the decision of the Tribunal.

## **The Hearing**

3. The hearing took place via Cloud Video Platform (CVP). The Applicant was represented by Paul Godbold, Head of Property Management, P&R Management Services (UK) Ltd at the hearing and Karen Russell appeared on behalf of the Respondents. Karen Russell explained that Richard Russell was unable to attend the hearing but that she was appearing on her own and his behalf.

4. The Tribunal had before it two bundles of documents: the first bundle consisting of 261 pages (the Bundle) and a second supplementary bundle consisting of 264 pages (the Supplementary Bundle). Neither party requested an inspection, and the Tribunal did not consider that one was necessary, nor would it have been proportionate to the issues in dispute.

### **The Background**

5. Flat 5, Waterford Gate, Pine Street, Aylesbury, HP19 7HX (“the Property”) which is the subject of this application is part of a development consists of 95 leasehold properties.
6. The relevant lease was dated 5 May 2006 and made between (1) Bellway Homes Limited (2) Karen McKeown and Richard Russell (3) Waterford Gate (Fairford Leys) Management Company Limited (“the Lease”). The Respondents held a long lease of the Property for a term of 125 years from 1 January 2006.
7. The Applicant is the management company and responsible for the maintenance and management of the Property, for which the Respondents were required to contribute by way of a variable service charge.

### **The Issues**

8. In accordance with the Tribunal’s directions dated 2 October 2025, the parties produced a Schedule of the issues in dispute (pages 40 to 42 of the Bundle).

### **Issues no longer in Dispute**

9. The Respondents stated that £895 had not been credited to their account. The Applicant explained that, based on legal advice suggesting the leaseholder was “in forfeiture”, the sum had initially not been recorded as a payment on their account. However, the Applicant confirmed that a decision had since been made to credit the amount to the Respondents’ account.
10. The Respondents also stated that they had not received a demand for the service charge for the year ending 2025. The Applicant explained that, following legal advice indicating the Respondents were in breach of the lease and that forfeiture was being considered, the demand had not initially been issued. However, the Applicant subsequently decided to issue the service charge demand on 19 November 2025, and the Respondents accept that it was served on 26 November 2025.

11. Having heard evidence and submissions from the parties and considered all of the documents provided, the Tribunal has made determinations on the various issues as set out in the Schedule as follows.

### **2023 Year-End Balancing Charge (Levied May 2024)**

12. The Respondents stated that they had been charged £150 in May 2024 as a balancing charge, representing the difference between the estimated and actual service charge for the year ending 31 December 2023. They submitted that there was insufficient evidence to demonstrate that this balancing charge was reasonable. They questioned whether proper efforts were made to control costs, obtain competitive quotations or avoid unnecessary expense.
13. The Respondents further contended that part of the expenditure may relate to earlier periods or latent defects, such as water ingress into the basement. They submitted that if any expenditure was recorded as incurred in 2023, it ought to have been covered by warranty or insurance. Additionally, the Respondents argued that if certain 2023 costs were incurred prior to January 2023, then—unless the landlord had previously notified leaseholders of those impending costs—such items should not be recoverable within the 2023 account settlement.
14. Finally, the Respondents stated that the Lease sets out that any balancing sum is only payable 14 days after service of a Certificate of Service Costs signed by a qualified accountant and served and accompanied by the required statement. They contended that instead of such a certificate compliant with section 28, they were provided only with a management report signed by the agent.
15. The Applicant submitted that, for the 2023 service charge year, there had been a significant increase in energy costs, and that this was explained to leaseholders at a meeting held on 11 December 2023, the minutes of which were at pages 96 to 100 of the bundle. The Applicant further stated that an invoice was issued on 14 May 2024, accompanied by a section 20B notice and the prescribed summary of tenants' rights and obligations, all within the required 18-month period.

### **Tribunal Decision -2023 Year-End Balancing Charge (Levied May 2024)**

16. Paragraph 14 of the Fourth Schedule of the Lease obliges the leaseholder to pay the service charge, while the Seventh Schedule sets out the mechanism for doing so. Under that mechanism, the leaseholder must pay an interim service charge in advance each year, followed—where required—by a balancing payment once the freeholder has prepared and issued the audited accounts.

17. Specifically, paragraph 4.1 provides:

“The Management Company shall keep proper books and records of the Service Costs and as soon as practicable after each Accounting Date the Management Company shall prepare a Certificate of the Service Costs of the Accounting Period ending on that Accounting Date.”

18. Paragraph 4.3 requires the Certificate to be:

“signed by an accountant or firm of accountants (who shall be qualified as specified in section 28 of the Landlord and Tenant Act 1985) and shall include a certificate by such accountant or accountants that the summary of Service Costs set out in the Certificate is a fair summary and that the Service Costs are sufficiently supported by accounts receipts and other documents which have been produced to him or them.”

19. Paragraph 4.4 provides that within 14 days of the certificate being signed, it shall be served upon the tenant together with a statement showing the service charge payable, the interim charge paid on account and the amounts (if any) by which the service charge exceeds or falls short of the aggregate of the payments received by way of interim charge. The tenant then has 14 days to pay this balancing charge.
20. The balancing charge referred to in paragraph 4.5 is therefore not payable without the provision of a certificate signed by an accountant in compliance with paragraph 4.3.
21. In respect of the 2023 service charge year, the Tribunal had before it a management report (page 221 of the Bundle) indicating that the Respondents’ directors considered the company to be exempt from an audit for the financial year ending 31 December 2023. A balance sheet for that year appears at page 222 of the Bundle. However, no certificate compliant with the requirements of the Lease was provided. In the absence of such a certificate, the Tribunal is not satisfied that the balancing charge of £150 is payable.

**Late Payment Fee (Administration Charge – 17 August 2023 £42 and 5 February 2024 - £42**

22. The Respondents submitted that the Lease contains no provision permitting the imposition of a fixed late-payment charge. They further asserted that the Lease obliges the tenant to pay only those costs incurred in connection with the service of forfeiture notices.

23. Further the Respondents submitted that, even if the administration charges were recoverable under the Lease, the amounts levied were not reasonably incurred. They contended that the charges were arbitrary and punitive rather than a genuine pre-estimate of loss. They also argued that a fee of £42 for what they described as “minor lateness” did not reflect the actual cost of issuing a reminder.
24. The Respondents additionally averred that they did not receive the required summary of rights and obligations, with the result that, in their view, the charges are not lawfully recoverable.
25. The Respondents submitted that, with regard to the referral/legal fee of £357 dated 3 May 2024, the Lease contains no provision permitting the recovery of solicitor referral fees, and that this sum is therefore not payable. They further contended that a charge of £357 for what they described as “a couple of letters or a solicitor’s notice” was disproportionate and unreasonable.
26. In response, the Applicant submitted that they had issued 13 formal letters and emails since 2020 concerning the Respondents’ non-payment of service charges. In relation to the referral/legal fee, the Applicant relied on an email chain dated 6 June 2024 in which the Respondents agreed to a payment plan, which the Applicant states was subsequently defaulted upon. The Applicant further submitted that this correspondence made clear that any missed payment would result in the matter being referred to the Applicant’s solicitor without delay. The Applicant submitted that they considered the Respondents to be “in forfeit” of their Lease and therefore the solicitor referral fee and late administration charge fees were payable.

**Tribunal Decision - Late Payment Charge (Administration Charge) – 17 August 2023 - £42 and 5 February 2024 - £42 and Referral/Legal Fee (3 May 2024) - £357**

27. Paragraph 10 to the Fourth Schedule of the Lease requires the Respondent to pay “all costs charges and expenses (including legal costs and fees payable to a surveyor) incurred by the Landlord in or in contemplation of any proceedings or the service of any notice under section 146 and 147 of the Law of Property Act 1925”.
28. There was no evidence before the Tribunal to indicate that forfeiture was contemplated at the time these administration charges of Legal Fees were imposed (17 August 2023, 5 February 2024 and 23 May 2024).
29. It is in their email of 6 June 2024 that the Applicant stated that they considered forfeiture of the Lease, however this is after the date when both late payment fees and the Legal Fee were added to the account.

30. In any event, the Applicant is the managing company not the landlord and therefore would not be able to instigate forfeiture proceedings. The Tribunal therefore determines that these administration charges are not payable under paragraph 10 to the Fourth Schedule of the Lease.
31. Paragraph 8 of the Sixth Schedule permits the recovery of “the cost of employing or engaging solicitors, counsel, and other professional persons in connection with the management of the Estate and the administration and collection of the Service Charge payable by the Tenant and the other tenants in the Block.” Clause 9 further provides for “the costs of bringing or defending any action or proceedings, and of making or opposing any application.”
32. However, these provisions relate to Estate Service Costs. On the evidence provided, the Tribunal is not satisfied that they extend to authorise the imposition of a late payment administration charge. Notably, the administration fee was billed solely to the Respondents rather than treated as an Estate Service Cost. In addition, the Tribunal accepts the Respondents’ position that they did not receive a Summary of Rights and Obligations under the Commonhold and Leasehold Reform Act 2002.
33. Further, the Tribunal has been provided with no explanation as to how the sum of £35 plus VAT (totalling £42) was reasonably incurred. Although the charge was applied to the Respondents’ account for “missing payments”, no details have been given of any work undertaken to justify it. Likewise, no evidence has been produced to substantiate the legal work said to support the separate fee of £357.
34. Accordingly, the Tribunal finds that the administration fees applied on 17 August 2023 and 5 February 2024, each in the sum of £42 are not payable. The Referral/Legal Fee of £357 is likewise not recoverable.

**Year end 31 December 2024 Annual Service Charge Demand - £2,280 (Budget Amount)**

35. The Respondents did not dispute that service charges were payable under the Lease; rather, their challenge concerned the reasonableness of the charges demanded. They submitted that the 2024 service charge demand represented an increase of approximately 63% compared with the 2023 year-end figure of £1,398, and that the Applicant had failed to provide adequate supporting material—such as invoices, tender documentation, a reserve fund forecast, a sinking fund survey, or any explanation for the significant uplift in the electricity budget.

36. The Respondents further stated that the Applicant did not provide a detailed breakdown of the budget despite repeated requests. They explained that, on 30 November 2023, they received a letter from P&R Management which referred to the proposed increase and invited leaseholders to a Zoom meeting. The letter attributed the uplift to three factors: (1) inflation and an increase in building insurance premiums (£10.50 per month per flat); (2) rising electricity costs (£34 per month per flat); and (3) a new fire alarm project (£39 per month per flat). It was the Respondents' position that this correspondence amounted only to a general outline rather than a formal budget or service charge statement. They submitted that, notwithstanding their requests for budget documents, contracts, and quotations—particularly in relation to electricity and insurance—they were not provided with the information necessary to understand how the total figure of £2,280 had been calculated. As a result, the Respondents contended that they were unable to assess whether the sum demanded was reasonable.
37. The Respondents accepted that the managing agent circulated the year-end accounts for 2024 in May 2025. However, they argued that these accounts indicated that the budget had been “over-budgeted”, suggesting that the 63% increase for 2024 may not have been justified. Consequently, they sought to rely on the actual year-end 2024 accounts to demonstrate that the estimate for that year had been overstated.
38. In addition, the Respondents asked the Tribunal to review the budgeted amounts for electricity, insurance, the reserve fund, and what they described as “other running costs”, including management fees, cleaning, maintenance, and contractual services.
39. The Applicant submitted that the budget for the year ending 2024 was broadly aligned with the figures for the previous year, save for increases attributable to inflation and specific uplifts in building insurance, electricity, the basement fire alarm project, and the reserve fund.
40. In respect of building insurance, the Applicant explained that the premium is set by the landlord and is therefore outside the management company's control. In any event, the budgeted amount was £50,863, with the actual premium amounting to £53,037.40.

**Tribunal Decision – Year end 31 December 2024 Annual Service Charge Demand - £2,280 (Budget Amount)**

41. The First-tier Tribunal's jurisdiction under section 27A of the Landlord and Tenant Act 1985 is to determine whether service charges are payable. Service charges may be disputed on the basis that they are not payable under the terms of the lease, or not the grounds of reasonableness. Section 19 of the 1985 Act provides that service charges relating to costs incurred are payable only insofar as the relevant costs were reasonably

incurred. Charges that are payable in advance are payable only insofar as they are reasonable.

42. The Respondents' challenge relates specifically to the budgeted service charge amounts. This was clarified at the outset of the hearing, when the Respondents confirmed that it was the budget figures they wished the Tribunal to consider, on the basis that the sums demanded were, in their view, overstated. They submitted that, where a budget line was underspent, the surplus was transferred into the reserve fund rather than returned to leaseholders, resulting—according to their position—in leaseholders bearing charges higher than those properly due.
43. The Tribunal accepts the Applicant's evidence that, since the appointment of P&R, a number of essential projects have been undertaken and that the managing agent has worked closely with the resident management company directors to ensure that the budget remains reasonable. The Tribunal also notes that the directors are themselves leaseholders and therefore contribute to the service charge. Having considered the evidence, the Tribunal finds that the overall budgeted sum of £50,863 was reasonable.
44. The Tribunal further accepts the Applicant's position that the service charge budget was set using either actual known costs or informed estimates. The Respondents have not produced evidence sufficient to demonstrate that the budgeted amounts were unreasonable.
45. The Tribunal therefore proceeds to examine each of the budget items challenged by the Respondents, as set out in the Schedule. The Tribunal considers the specific items as follows:

#### **Communal Electricity - Budget Amount – Estimate £395**

46. The Respondents submitted that the budgeted figure of £395 represented a significant increase and was unsupported by invoices, asserting that £150 would have been a more appropriate amount.
47. The Applicant explained that, by letter dated 23 November 2023, leaseholders were informed the unit price per kWh had risen from 15 pence in 2022 to 60 pence in 2023, and that standing charges had increased from 40 pence per day to over £2. The Applicant stated that the budget had been calculated using actual meter readings and prevailing rates in late 2023, leading them to estimate that electricity costs for the 2024 year-end would total approximately £37,500. The actual expenditure amounted to £19,135.90.
48. The Applicant confirmed that the resulting savings were used to offset the overspend on insurance, with any remaining surplus transferred to the reserve fund for future use.

### **Tribunal Decision - Communal Electricity - Budget Amount – Estimate £395**

49. The Applicant is required to set a reasonable budget. Having considered the evidence, the Tribunal is satisfied that the estimated figure of £37,500 was reasonable, given the actual meter readings the Applicant replied on to set the amount and the volatility of energy prices in late 2023.
50. The Respondents provided no evidence to substantiate their assertion that the budgeted amount was unreasonable, relying solely on the contention that it exceeded the previous year's figure. Although the actual expenditure was lower than the budgeted sum, this does not render the estimate itself unreasonable. The Tribunal therefore finds that the budgeted amount was properly set.

### **Fire Detection System in the Basement Car park Major Works Allocation - £470**

51. The Respondents submitted that, in their view, the section 20 consultation requirements under the Landlord and Tenant Act 1985 had not been satisfied and that, in the absence of an application for dispensation, their contribution to the cost of the works should therefore be capped at £250. They contended that the consultation process was defective because the "First Notice of Intention" was dated 7 December 2024, which post-dated both the "Second Notice" dated 9 February 2024 and a subsequent "Fire Alarm Update" dated 20 June 2024. The Respondents further asserted that no proof of service had been produced at any stage and that they had not received the first notice. Accordingly, they argued that the statutory consultation requirements were not met, as a valid Notice of Intention and the requisite 30-day consultation period did not precede the Notice of Estimates or the decision to award the contract.
52. The Applicant stated that, following a fire risk assessment, it was determined that a fire alarm system was required in the basement car park, and provision for this was therefore included within the 2024 budget. The Applicant submitted that the consultation requirements had been complied with, explaining that the First Notice of Intention had been issued on 7 December 2023, followed by the Second Notice on 9 March 2024, which set out the contractors approached and their respective quotations. The Applicant confirmed that the leaseholders elected to proceed with the most competitive quotation and that, as a result, a third notice was not required. Nevertheless, an email dated 20 June 2024 was issued to leaseholders to confirm the position.

53. The Applicant further confirmed that the works were completed within budget and that the surplus was carried forward to the reserve fund for future use. The Applicant stated that this approach had been agreed with leaseholders at a meeting held on 23 December 2023.

### **The Tribunal's Decision – Fire Detection System in the Basement Car park - Major Works Allocation - £470**

54. The Tribunal finds that the Applicant complied with the requirements of section 20 of the Landlord and Tenant Act 1985. It accepts the Applicant's explanation that the date on the First Notice—stated as 7 December 2024—was an administrative error and should have read 7 December 2023. The Tribunal accepts the Applicant's explanation that the date was an administrative error as the First Notice was discussed at the residents' meeting on 11 December 2023 and further that the notice correctly identified the 30-day consultation period as expiring on 6 January 2024. The date of 7 December 2023 was also referenced in the Second Notice issued on 9 February 2024. The Tribunal therefore concludes that the dating error caused no prejudice to leaseholders.
55. The Statement of Estimates and accompanying Notice relating to the proposed works, dated 9 February 2024, identified three contractors. This Notice confirmed that all estimates could be inspected at P&R Management Services and recorded that no written observations had been received in response to the proposal issued on 7 December 2023 (pages 215–217 of the Bundle).
56. The Respondents challenged the budget allocation of £470 but did not provide evidence to demonstrate that this amount was unreasonable. The Tribunal finds that the budgeted sum of £470 was reasonable. It also notes the Applicant's evidence that the total cost of the project was £36,913.20, resulting in an actual contribution of £388.56 by the Respondents.

### **Reserve Fund Contribution - Budget Amount £316**

57. The Respondents submitted that the reserve fund contribution was excessive and ought to have been phased in over a longer period. They further questioned whether the Applicant was entitled to transfer surplus funds into the reserve fund, noting in particular the savings generated in respect of communal electricity and the basement fire alarm project which were transferred into the reserve fund. Their position was that any surplus should be returned to leaseholders rather than allocated to the reserve fund.
58. The Applicant stated that, in their view, the reserve fund contribution of £30,000 was reasonable, given the anticipated costs of works such as internal and external redecorations, roof repairs, fire and access

equipment (including the electronic gates), and the known issues affecting the basement.

59. The Applicant also referred to a letter dated 22 November 2023 (page 82 of the Bundle) informing leaseholders that, over the following three to four years, projects would be required to redecorate the communal areas, resurface Broka Court and the rear of Mere Court, and undertake basement remedial works. In addition, external redecoration was expected to fall due in 2027/28, and other site assets, such as the gates, may require significant repair
60. Regarding the transfer of any surplus to the reserve fund, the Applicant submitted that the Lease permitted such an allocation and that doing so helped to maintain consistency in the level of service charges payable by the Respondents. The Applicant further noted that it would be inefficient and unnecessarily costly to refund monies only to recover them again a short time later.

### **Tribunal Decision - Reserve Fund Contribution - Budget Amount £316**

61. Paragraph 1.8 of Part One of the Seventh Schedule of the Lease, provides that:

“Reserve Fund” means a fund that the Management Company may decide to establish in order to meet future expenditure which it expects to incur in maintaining replacing rebuilding or renewing those items which it is obliged or entitle to maintain replace rebuild or renew under the terms of this Lease”

62. The Tribunal accepts the Respondents’ position and finds that the budgeted reserve fund contribution of £316 was reasonable, having regard to the anticipated expenditure on items such as internal and external redecoration, roof repairs, fire and access equipment (including the electronic gates), as well as the known issues affecting the basement.
63. The Tribunal does not accept the Respondents’ submission that any surplus should have been returned to leaseholders rather than transferred to the reserve fund. The Tribunal accepts the Applicant’s evidence that they sought to estimate the budget as accurately as possible so as to minimise the likelihood of leaseholders being required to make additional payments.

### **Accounts – Signing and Timing – Service Charge Year End 2025**

64. The Respondents stated that they did not receive the signed 2023 accounts in accordance with the Lease. They further noted that the 2024 accounts were circulated in an unsigned form on 30 May 2025 and were subsequently signed on 29 June 2025. The Respondents submitted that the unsigned versions should not be relied upon for the purpose of certifying reasonableness.
65. The Applicant stated that the signed year-end 2023 accounts were circulated to leaseholders in May 2024. The Applicant further confirmed that the 2024 accounts were approved by the board on 25 June 2025 and were then issued to the Respondents.

### **Tribunal Decision - Accounts – Signing and Timing**

66. As stated above, at the start of the hearing, the Respondents' representative confirmed that the Tribunal were asked to consider the budget amounts for service charge year end 2024. In any event, the service charge accounts for the year end 31 December 2024 were at pages 226 to 232 of the Bundle. The management company set out the basis of the report and the report of factual findings. The accounts are signed by Paul Godbold as Director of P & R management services.

### **Application under s.20C and Paragraph 5A of Schedule 11 of the Commonhold and Leasehold Reform Act 2002**

67. The Respondents applied for an order under section 20C of the 1985 Act. Having considered the parties' submissions and the Tribunal's findings in relation to the administration and legal fees, the Tribunal concludes that it is just and equitable to make such an order. Accordingly, the Applicant may not recover any of its costs incurred in these Tribunal proceedings through the service charge.
68. On the basis of the findings made, the Tribunal further determines that, insofar as any such charges are otherwise payable under the lease, it is just and equitable to make an order under paragraph 5A of Schedule 11 to the Commonhold and Leasehold Reform Act 2002, extinguishing any liability to pay an administration charge in respect of litigation costs arising from the Tribunal proceedings.

### **The Next Steps**

69. The Tribunal has no jurisdiction over county court costs. This matter is therefore returned to the County Court.

**Name:** Judge Bernadette MacQueen

**Date:** 1 April 2026

## **Rights of appeal**

By rule 36(2) of the Tribunal Procedure (First-tier Tribunal) (Property Chamber) Rules 2013, the Tribunal is required to notify the parties about any right of appeal they may have.

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.

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.

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.

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.

If the Tribunal refuses to grant permission to appeal, a further application for permission may be made to the Upper Tribunal (Lands Chamber).