FIRST-TIER TRIBUNAL
PROPERTY CHAMBER
(RESIDENTIAL PROPERTY)

Case Reference	**:**	**HAV/00HX/LSC/2025/0824**
Property	**:**	**14 Walton House, Redhouse Way, Swindon SN25 2GN**
Applicant	**:**	**David Lines**
Respondent	**:**	**Wallace Estates Limited**
Representative	**:**	**Mr. G Kirk – counsel**
		J.B Leitch - solicitors
Type of Application	**:**	**Determination of liability to pay and reasonableness of service charges Section 27A Landlord and Tenant Act 1985**
Tribunal	**:**	**Judge T.Hingston**
	:	**Mr. C. Davies FRICS**
Date of Decision		**5th October 2026**

© CROWN COPYRIGHT

DECISION OF THE TRIBUNAL: -

The Tribunal finds that the £80,000 contribution to the reserve fund for the year commencing 1st January 2025 was unreasonable in all the circumstances of the case. It is determined that the contribution that year should be reduced to £50,000, of which Mr. Lines' 15% share is £3,333.33

The surveyor's fees of £9,373.03 total in 2025 were also found to be unreasonable, and a figure of £5,000 was substituted. However, as these fees were paid as part of the 'cost for all works', the reduction is reflected in the decrease in reserve fund contribution.

In respect of the Management fee of £2,049 for the same period, this figure was found to be reasonable, and the Tribunal determines that the Applicant is liable to pay his 15% share in full, namely £136.60.

In conclusion the Applicant's service charge contribution for the year 2025 is reduced from £6,565.60 to £4,565.60, payable in two equal half-yearly amounts in accordance with the terms of Lease.

The Tribunal makes orders under Section 20C of the Landlord and Tenant Act 1985 (hereafter referred to as 'the Act') and under Paragraph 5A of Schedule 11 of the Commonhold and Leasehold Reform Act 2002, to the effect that the Respondent may not recover either the costs of these proceedings or associated administration charges from the Applicant by way of service charges.

The Tribunal further determines that under Rule 13 of the Tribunal Procedure (First Tier Tribunal) (Property Chamber) Rules 2013 the Respondent shall reimburse the Applicant the sum of £227 for his Tribunal fees.
No order is made for wasted costs.

INDEX TO DECISION:

Background and Chronology – Page 2
Applicant's Case Page 8
Respondent's Case Page 14
Findings and determination Pages 18 & 24.

BACKGROUND AND RELEVANT CHRONOLOGY

1. The property in question is a 2-bedroom third-floor flat in a residential purpose-built block of fifteen units.

2. The freeholders of the property are Wallace Estates Limited, and the Applicant Mr.Lines holds Flat 14 under a 155 year lease commencing 1st August 2005.
3. Mr. Lines has made an application for determination of liability to

pay and reasonableness of service charges for the years 2024 and 2025. In his Application Mr. Lines refers to a: *'Major works charge of £80,000.'*

4. The application was received on 20 November 2025.

5. The Applicant further seeks orders pursuant to Section 20C of the Landlord and Tenant Act 1985 and paragraph 5A of Schedule 11 of the Commonhold and Leasehold Reform Act 2002.

6. The managers of the property during the relevant period were FirstPort Group Limited (hereafter referred to as 'FirstPort'), who continued in that role until the 31st March 2026. On the 1st of April 2026 Centric Limited took over as professional property managers, and Simarc Property Management Limited are the asset managers.

7. FirstPort, Mainstay Surveying Services and Innovus Building Solutions (see below) are all subsidiaries of the Emeria Group.

8. Service charges for Walton House were administered and collected from leaseholders during the relevant period by FirstPort in accordance with the terms of the Lease (see below.)

9. In November 2023 Mr. Mark Sweeting, a surveyor employed by Mainstay Surveying Services, conducted an external examination of the building in response to a complaint of water ingress affecting Flat 6. He produced a report [Page 251 of the bundle] detailing his findings.

10. Mr. Sweeting found 'no obvious defect' but observed that the covering to the 'lobby flat roof' appeared to have been compromised, and that there also seemed to be a fault or failure of the flashing around one of the dormer windows. He recommended a proper examination of the relevant sections of the roof and dormer to check rainwater goods, roof coverings and materials, and proposed that the defects should be repaired at an estimated budget cost of £5,500.

11. On the 10th of June 2024 Firstport issued a 'Notice of Intention to carry out works' [Page 215 of the bundle] to residents and leaseholders under Section 20 of the Landlord and Tenant Act 1985 (hereafter referred to as 'The Act'). The Notice referred to *'repairs to the roof as stipulated in the surveyor's report*' in order to: '*stop water ingress into the building'*. Observations were invited in accordance with the Act, and the consultation period was due to end on the 15th of July 2024.

12. On the 1st of January 2025 FirstPort sent Mr. Lines a '*Statement of Anticipated Service Charge Expenditure'* for Walton House for the year from 1st January - 31st December 2025 [Page 235]. The anticipated outgoings included an allowance of **£80,000** for a *'contribution to the Reserve fund*'. Mr. Lines' one-fifteenth share of the total expenditure for the year was calculated at £6,565.60. His half-yearly service charge, payable immediately in advance, was £3,282.8 [invoice at Page 237].

13. Mr. Lines did not pay this charge.

14. In February 2025 Mr. Sweeting (now working for the renamed 'Innovus Building Solutions', formerly 'Mainstay') produced a further report, described as a 'Specification & Description of Works', relating to *'Roofing Repairs and Associated Works*' at Walton House [Page 146].

15. This document is referred to in the Respondent's case as 'Annexe E' or '4439/MW/Roof', and it was later used as the basis for the tender exercise. It deals with proposed '*roof repairs to 1-16 Walton House on the Wallace Estate'*, with a detailed list of works at Page 159 onwards.

16. In May 2025 Mr. Sweeting produced a full 'Tender Analysis Report' [Page 267]. This document refers to: -

- *a 'pre-tender budget estimate*' of £25,000.00 (excluding VAT), and the
- *'lowest tender'* of £36,986.52 (also excluding VAT) from Curtis Building Services Limited.

17. The total cost of the works, including fees and VAT, was stated as **£53,980.59.**

18. The *'Scope of the works'* section in the tender breakdown [Page 269] refers to:

- repairs to the flat roof over the bay window of Flat 12 (and internal repairs/redecoration of the bedroom)
- repairs to the dormer window over the front porch (and internal works/redecoration of the second floor landing)
- repairs to the flat roof of the entrance porch on the ground floor (and internal redecoration etc.), and
- raking out and repointing of four gable verges.

19. On the 19th of May 2025 FirstPort sent a letter [Page 231 and also at Page 274] to Mr. Lines, informing him of the '*predicted expenses'* for *'your development'* during the year and confirming that there would be a significant increase in total service charges, from £78,362.00 to £158,513.00. This letter referred to: *'Upcoming major works',* including *'major roof works*' at Walton House, and carpeting and internal redecoration at the other blocks.

20.Upon receipt of this letter, on the 22nd of May 2025 Mr. Lines raised an inquiry via the FirstPort internet site. He emailed FirstPort [incomplete email at Page 278], stating that he had never received any Section 20 Notice or information about the proposed works, and he requested details of the works, the 'sinking' (or reserve) fund and of his lease.

21. On the 27th of May 2025 Bhekpkwakhe Jubane of FirstPort emailed Mr.Lines in reply, but failed to attach a copy of the original Section 20 Notice, which was eventually sent through on the 28th of May 2025.

22. On the 30th of May 2025 Mr. Lines attended a 'Teams' meeting with Marva Lee, Property Manager at FirstPort, during which he informed her that he had not received the 2024 Section 20 Notice but he wished to nominate a contractor to carry out the works. Ms. Lee is alleged to have said that it was 'too much bother' and 'too complicated' to do the budget again.

23. On the 3rd of June 2025 (nearly a year after the first Notice), Ms. Lee issued a second '*Section 20 Statement and Notice of Estimates*' [Page 225], confirming that the managers had undertaken the tender process in respect of the 'Roof works', and setting out the two quotations or estimates which they had obtained, as follows:

- Curtis Building Services Limited (hereafter referred to as 'Curtis') - **£36,986.52,** and
- WSW Projects Limited - **£37,382.00**
  (both excluding VAT).

24. Firstport proposed to go with the lower of the two quotes, but they invited further observations from leaseholders in accordance with the Act, and the consultation period was said to extend until the 8th of July 2025.

25. Mr. Lines' proportion of the cost of the works [Page 280], including fees and VAT, would be £3,564.75

26. On the 9th of June 2025 Mr. Lines wrote to Marva Lee requesting further details of the proposed works, including the surveyor's report and copies of the quotations which had been obtained.

27. On the 19th of June 2025, having received and considered the surveyor's report and the quotations, Mr. Lines wrote to Marva Lee again [Page 288], stating that in his experienced opinion (as a long-term managing director of a construction company) the 'Curtis' quotation was excessive. He requested that FirstPort should re-tender for the job and instruct a local roofing company, with whom he had worked for many years, to prepare a quotation. He also offered to project-manage the works himself - in conjunction with Thames Valley Surveying - on a 'no-fee' basis.

28. On the 27th of June 2025 [Page 292] Christie Obukelihor of the 'Major works Team' at FirstPort replied to Mr. Lines, thanking him for the 'nomination' but stating that: '*the surveyors have gone out to tender to specialist contractors who would be able to carry out the works and serve the best interest of the leaseholders and the freeholder*.' She pointed out that no nominations had been received from Mr. Lines within the first consultation period and it was now too late.

29. On the 14th July 2025 Mr. Lines wrote again [Page 294] to Ms. Lee, reiterating that he felt that the proposed costs were too high and the two quotations were unsatisfactory. He was not happy with FirstPort's refusal to reopen the consultation process and he sought to escalate the matter to the Managing Director.

30. On the 26th of July 2025 Curtis erected the scaffolding at Walton House, and they actually began the roof works on the 28th July 2025. [Letter from Ms. Lee to Mr. Lines Page 312-313].

31. There was further correspondence between the parties during August 2025, as to viewing of documents etc.

32. On the 21st of August 2025 FirstPort issued a 'Purchase Order' [Page 141] to Curtis for £4,438.38 in respect of 'roof works'.

33. On the 29th of August FirstPort issued a further 'Purchase Order' [Page 139] to Curtis for £39,945.44 in respect of 'roof works'.

34. On the 5th of September 2025 Curtis submitted another quotation to FirstPort [Page 144] for additional works to the dormer windows of Flat 16 at a cost of £10,985 plus VAT.

35. On the 10th of September 2025 (several weeks after Curtis had begun the works) Marva Lee wrote to Mr. Lines [letter at Page 229] stating that:

'Following the Contract Awarded notice we issued recently to advise you of the start date of the works above, we are writing to inform you that our contractor has now started work on-site. However, additional Works have been identified as being required to the dormers of No. 16, which shows evidence of water ingress.'

36. It was indicated that the additional cost for works to the Flat 16 dormers would be **£10,985** plus VAT (as above), but the letter stated that Mr. Lines would not have to pay anything because:

'...the cost of these extra works will be met wholly from the development's reserve funds.'

37. On the 30th of October 2025 Mr. Lines wrote to Ms. Lee [Page 308] and objected to the additional charge - stating that the issue had presumably been identified during the initial survey (on which the original quote was based) and therefore the further £11,000 or so was unjustifiable on top of an already excessive bill. He pointed out that regardless of whether the invoice was paid out of the reserve fund, the leaseholders were still paying for works out of their service charges, and he argued that the significant extra works should have been subject to a re-tendering process.

38. Ms. Lee replied on the 3rd of November 2025 [letter at Page 312-313] to the effect that the issue (with the dormer windows of Flat 16) had ***not*** been included in the initial quote, because water ingress into this property was not discovered

'*...until after the work was completed and the scaffold removed. The contractor was asked to return to the site by the surveyor to examine the flat roof over the flat...'* (i.e. Flat 16).

39. On the 17th of November 2025 Mr. Lines made his Application to the Tribunal for determination of service charges in the years 2024 and 2025. Directions were duly issued, and a Case Management and Dispute Resolution Hearing was listed for the 8th of May 2026. That hearing was subsequently adjourned at the Respondent's request, to the 16th of June 2026.

40. No agreement was reached between the parties by the time of the CMH, so the case was set down for final hearing on the 10th of September 2026.

41. A digital bundle of documents comprising 418 pages was provided by the Respondent.

RELEVANT LAW

42. See Appendix

THE LEASE

43. Under Clause 13 of the Lease, 'service charge' is defined as '*the cost to the manager/Lessor of the items referred to in Schedule 5 and incurred in preforming the covenants in Clause 13.*'

44. Under Clause 11 the Lessee covenants to pay service charge contributions or estimated contributions in two half-yearly instalments on 1st January and 1st July each year. There is provision for payment of the balance, or for credit to be given for overpayment, at the end of each period.

45. The Lessor covenants under Clause 13 to maintain/clean/repair/keep in good condition the main structure including the roof, foundations, gutters and rainwater pipes, common parts, accesses and parking areas and the remainder of the managed areas.

46. Under Schedule 5 there is provision for contributions to a reserve fund, and the service charges are said to include all expenses incurred by the Manager '*in and about the proper and convenient management and running of*' the relevant areas.

47. Under Schedule 5 Paragraph 1.3 the Manager is entitled to employ contractors to carry out any of its obligations under the Lease.

48. Under Schedule 7 the proportion payable by each lessee is said to be 'an equal proportion', so in practice each of the 15 lessees pays one fifteenth of the total cost.

HEARING

49. The hearing was held at Havant Justice Centre on Thursday the 10th of September 2026. Mr. Lines attended in person as the Applicant. Mr. Kirk of counsel represented the Respondent, with Ms. Tonya Simmonds (Associate Director) attending as a witness from FirstPort, and Ms. Pria Rawal attending in her role as Estate Manager for Simarc. Ms. Lee is no longer employed by FirstPort.

50. Mr. Mark Sweeting, the surveyor responsible for the main 'Survey Report' of November 2023, the 'Specification and Description of Works' of February 2025, and the 'Tender Analysis Report' of May 2025, whose statement was included in the bundle, did not attend.

51. Upon hearing representations from the Applicant the Tribunal determined that it was essential for them to hear evidence from Mr. Sweeting, and for Mr. Lines to question him, and accordingly it was arranged for Mr. Sweeting to attend the hearing remotely by video link.

APPLICANT'S CASE

52. The Applicant's case was set out in his original application form, in his Position Statement dated 28th April 2026, in his Supplementary Position Statement dated 9th June 2026, and in his 'Response' document dated 10th August 2026. Mr. Lines also gave evidence and made submissions during the hearing.

53. The issues were narrowed from the outset of the proceedings, because at the CMH Mr. Lines confirmed that he no longer wished to pursue the argument over alleged failure to maintain and repair the common parts, which had been referred to in his first Position Statement.

54. At the final hearing Mr. Lines also agreed that he did not, in fact, have any challenge to the 2024 service charges: it was only the 2025 charges which were in dispute. Of those, he was seeking determination from the Tribunal in respect of:

- the contribution to the reserve fund,
- the Management fees, and
- 20% Surveyor's and admin fees.

55. As to the alleged failure of FirstPort to serve Section 20 consultation Notices on him from the outset, in accordance with the Act, and the alleged failure to comply with requests for information under Section 22 of the Act, Mr. Lines indicated that he was no longer pursuing these points.

56. Overall, Mr. Lines accepted that the works to the areas of flat roofing, to the gable verges, and to some of the dormer windows were necessary, and that the job had been done to a reasonable standard.

57. However, Mr. Lines raised a number of points regarding the quality and nature of the surveys conducted by Mr. Sweeting, the adequacy of the tendering process, the lack of transparency as to potential conflict of interest, and general failings on the part of the managing agents FirstPort.

58. It was submitted by the Applicant that the Tribunal could not have confidence in any part of the process of arranging for and commissioning of the works, and that these factors were relevant to the question of whether or not the costs were 'reasonably incurred'.

59. In his 'Response' of the 10th of August 2026 Mr. Lines confirmed that he was seeking a determination that the total costs of the works in 2025 were not 'reasonably incurred', having regard to: -

- the original budget of **£5,500**
- the final cost of **£67,485.90**, and
- the comparative independent quotation (from JH Roofing) for approximately **£13,700** plus VAT.

60. Mr. Lines' case was that the sum demanded from him in service charges in 2025, including his percentage of the £80,000 contribution to the reserve fund, was excessive and unreasonable, especially in the light of the above failings by FirstPort and their surveyor and in comparison to the quotes which he had obtained.

Consultation – general

61. In terms of consultation (or lack thereof) in general, Mr. Lines maintained that FirstPort unreasonably ignored and refused to act upon his recommendations for other building contractors to be asked to tender for the roof works, which could have cut costs significantly.

Consultation - Additional works to Flat 16

62. Mr. Lines submitted that, arguably, there should have been a consultation process in respect of the later, 'additional works' to the dormer windows of Flat 16, for which the extra £10,985 costs were incurred. If that additional work was undertaken as a new, separate contract rather than as part of the same 'set of works', it was submitted that there should have been a fresh Section 20 consultation. If, conversely it *was* part of the original specification, then there should not have been any extra charge.

Failings of the surveyor - quality and nature of the surveys

63. Mr. Lines queried the professional competence of Mr. Sweeting, who is not a registered chartered surveyor. He also highlighted numerous errors in the documentation provided by Mr. Sweeting, namely in the first survey of November 2023, in the later 'Specification and Description of Works' of February 2025, and in the 'Tender Analysis Report' of May 2025.

64. Firstly, the 'Property Details' in several instances give the name incorrectly as: *'1-10 Kingston House*' rather than 1-16 Walton House. Secondly, most of the documents refer to the wrong street ('Milgrove Road' rather than Redhouse Way) and thirdly the block is repeatedly described as a: '*4-storey residential building',* when Walton House is in fact a 3-storey building. Several of the photographs of Walton House in the surveys were also captioned '*Kingston House*'.

65. In the '*Pre-construction Information*' document attached to the February 2025 report [Page 345] there is reference to repairs to the '*2F flat roof over bay to Flat 23',* which should in fact read 'Flat 12' – there is no Flat 23 at Walton House.

66. The Applicant submitted that the survey documents appear to have been prepared using a template from a different property entirely, probably Kingston House.

67. Mr. Lines suggested that if the underlying survey and tender specification were templated from another property, he invited the Tribunal to consider whether the observations, conclusions, recommendations and specification of works genuinely reflected what was found and required at Walton House.

68. Mr. Lines also pointed out that the November 2023 survey was commissioned because of 'water ingress' into Flat 6, but the schedule of works as eventually completed did not refer to any works to Flat 6 at all, and there was no evidence that the issue had ever been dealt with. When asked about this point, Mr. Sweeting told the Tribunal that the cause of this particular problem could not be identified and as far as he was aware no action had been taken in respect of it.

69. The Applicant drew attention to the fact that, in the 2023 survey, Mr. Sweeting had suggested that the flat roof over the lobby entrance appeared to be compromised in some way, and [at Page 253] Mr. Sweeting referred to the roofing material as *'GRP*' (glass-reinforced plastic) which (he observed) would '*delaminate and degree* (?) '*…over time'*.

70. The survey recommended that the condition of this roof-covering should be checked for '*obvious penetrations or points of delamination'*, and proposed: '*Where there are defects make good with liquid applied.'*

71. When questioned by Mr. Lines, Mr. Sweeting acknowledged that his inspection of the property at that time had been an external inspection from the ground only, and he conceded that in fact the lobby roofing was made of felt, not GRP. He agreed that application of 'liquid' was completely inappropriate for felt roofs.

72. In terms of accuracy of documentation, in his witness statement of 6th August 2026 [Page 246 – 249] Mr. Sweeting dealt with the Applicant's comments (in the Supplementary Position Statement) to the effect that the flat roof-covering over the bay window of Flat 12 appeared (in aerial photographs taken by a drone) to be slightly faded or discoloured. He submitted that this could have been caused by a number of different factors (weather conditions etc) and was not an indication of poor workmanship.

73. When questioned by Mr. Lines as to the photographs attached to this witness statement (Exhibit MS2, Pages 360 and 361), Mr. Sweeting had to concede that the photographs which he had exhibited to illustrate his point actually showed the lobby roof, and not the Flat 12 bay-window roof at all.

74. In the light of these errors and failings, the 5% 'Major works admin fee' of **£2,343.26** and the 15% 'Surveyor's fees' of **£7,029.78** totalling £9,373.04 ['Value of works' document at Page 363] were challenged by the Applicant on the grounds of unreasonableness.

Conflict of interest

75. The Applicant informed the Tribunal that Innovus Building Solutions (formerly Mainstay) and FirstPort are part of the same 'Emeria' corporate group, so he argued that FirstPort were effectively instructing their own in-house surveyor to deal with the initial survey, the tendering process, the nomination of contractors and the contract administration, whilst claiming a 15% surveyor's fee and a 5% major works administration fee on the contract value.

76. It was submitted that the surveyor in question (Mr. Sweeting) had a direct financial incentive to specify more works and accept higher tenders for the job rather than choosing the less extensive works at a lower price. Mr. Lines argued that this potential conflict of interest due to a 'financial or commercial relationship' should have been formally declared or disclosed from the outset, in accordance with RICS guidelines.

Tender process

77. As to the tendering process, the Tribunal was informed that it was done by 'single stage selective tender'. Mr. Lines submitted that this should be carried out in accordance with RICS guidelines, and the managing agents were expected to behave in a fair and reasonable manner and demonstrate the integrity of the process.

78. Mr. Lines pointed out to the Tribunal that even the blank 'Form of tender' document at Page 169 showed the wrong address for Walton House, namely 'Milgrove Road' rather than Redhouse Way.

79. More importantly, the Applicant drew the Tribunal's attention to the fact that FirstPort had only obtained two quotations (from Curtis and WSW Projects Limited) out of the five sought, and those two quotations were not only significantly higher than the quotations which he had obtained, they were also extraordinarily similar to each other. Whilst there was no direct evidence of impropriety or '*reverse-engineered pricing to reach a pre-determined total*', Mr. Lines invited the Tribunal to consider the fact that the two contractors had arrived at almost exactly the same sum despite having radically different pricing methodologies and giving totally different time estimates for completion of the job.

80. Both of the quotations obtained by FirstPort, as well as being much higher than Mr. Lines' comparables, were also substantially higher than the £25,000 'Pre Budget Estimate' set out by Mr. Sweeting in his Tender Analysis Report at Page 368.

81. It was submitted that the total eventual cost of the works, at **£67,485.90**, was unreasonably high, and the Tribunal should find that the tender process was not genuinely competitive and the costs arising from it were not reasonable.

Management failings - Lack of transparency/audit trail

82. Mr. Lines questioned FirstPort's conduct of the matter, both in respect of their failure to declare the link between themselves and Mainstay/Innovus, and in the way that the JCT Minor Works building contract was awarded and dealt with.

83. Mr. Lines pointed out that there was no copy of any actual contract in the bundle, nor any formal paperwork between the agents and Curtis during the period from the point of instruction in July until the invoice in September relating to additional works.

84. There was also no record in the bundle of any pre-contract meeting, but Mr. Sweeting stated in his oral evidence that there had been such a meeting, at which it was agreed that damage and insurance would be covered and during which the contractors had signed to confirm that they accepted the terms. Mr. Sweeting told the Tribunal that they did not issue an actual physical JCT contract, but he could produce the minutes of the meeting if required.

85. The Applicant further questioned whether the project had complied with FirstPort's own 'Terms and Conditions', as set out on the face of the Purchase Order (penultimate paragraph Page 136),to the effect that:
'No works are to be undertaken until express permission has been received from FirstPort by way of a purchase order for the quotation value.'

86. According to the letter from Marva Lee to Mr. Lines of 3rd November 2025 [Page 312-313] FirstPort appeared to have allowed the builders (Curtis) to commence works on the 28th July 2025, even though the first Purchase Order [Page 135] was not issued until the 21st of August 2025, nearly a month later.

87. The Second Purchase Order produced by the Respondents in the bundle [at Page 137] was dated the 29th of August 2025. *(It was noted that the Certificate of Completion [Page 133] states that the works commenced on the 4th of August: a different date altogether, but still prior to the first Purchase Order.)*

88. When asked about the Purchase Orders, Mr. Sweeting said that the JCT system allows for interim payments, and he could not comment on why the Orders were issued retrospectively.

89. It was submitted by the Applicant that, for a project of this value and scope, there was very little paperwork, namely:

- no site instructions
- no correspondence between Mr. Sweeting and the builders
- no progress reports, and
- no notes of visits or meetings: nothing other than the Certificate of Completion.

90. Mr. Lines stated that in a competently-managed project he would have expected to see administration logs showing that the works and charges were subject to contemporaneous scrutiny.

91. As above the Applicant argued that FirstPort had acted unreasonably in refusing to consider extending the tender process to one of his nominated contractors, and that altogether the high costs of instructing Curtis could not be said to have been 'reasonably incurred.'

92. In the circumstances, it was submitted that the 2025 'Management' fee [Page 235] of £2,049 was also unreasonable.

Comparable evidence

93. Mr. Lines told the Tribunal that he had provided blank copies of the Tender Analysis Report' (with its itemised breakdown of works) and photographs to two alternative roofing contractors, who he had worked with often in the past and/or who were independent and successful commercial companies. From them he had obtained comparative quotations, as follows: -

- One from Joe Hallett of JH Roofing, dated 3rd June 2026 [Page 46], quoting £13,700 plus VAT (i.e. **£16,440**) as a maximum cost for '*all roofing and scaffolding works*' - '*...taking into account the worst-case scenarios for every aspect where a contingency/provisional sum has been allocated',* and

- One from Richard Collins of Thames Valley Roofing Limited, dated 15th of June 2026, for £9,000 plus VAT (i.e. **£10,800**) for all roof works including scaffolding costs [Page 67].

94. Mr.Lines' evidence to the Tribunal was that the 'JH' quote was prepared on the basis of the survey documents only, but the Thames Valley Roofing representative did conduct a visit to the property before preparing his quotation.

95. The Tribunal's attention was also drawn to a letter from John Wren BSc (Hons) MRICS, of Thames Valley Surveyors [Page 58], who gave a reference for JH Roofing, stating as follows: -
'We have always found that JH Roofing undertake works to a good standard and for a fair and reasonable price. We would not hesitate to work with JH Roofing in future for similar projects.'

96. It was submitted that the **£40,000** difference between the lower (Thames Valley Roofing) quote of **£10,800** (excluding the additional works to Flat 16) and the total Curtis cost of **£53,980.59** (for the same job) was impossible to justify.

97. In terms of the Respondent's contention that the Applicant's two quotations were not comparing 'like for like' against the Curtis invoice, Mr. Lines submitted that there was no merit in the argument and he referred the Tribunal to the list of 'extra' or 'missing' items in the Respondent's Statement of Case at Page 82.

98. It was pointed out that the later, detailed Curtis breakdown ot costs in September 2025 for the very similar 'additional' works to the two dormer windows of Flat 16 [at Page 144], gave a *total* price of £10,985 without mentioning any of these listed 'extras' which were supposedly required but which were omitted from Mr. Lines' comparables.

99. As for the Respondent's argument that the JH Roofing and Thames Valley Roofing quotes omitted the works to internal decoration and repairs (items 3.1.7, 3.1.8, 3.2.5 and 3.2.6 of the 'Tender Analysis Report'), it was Mr. Lines' case that the total sum allowed by Curtis for this particular aspect of the work was only £1,794.52, so that did not explain the discrepancy.

100. Mr. Lines also contrasted the initial 'Budget estimate' of £5,500 from Mr. Sweeting in November 2023 with the eventual total invoice from Curtis, stating that there was insufficient explanation for the difference.

Conclusion

101. In summary, Mr. Lines asked the Tribunal for the following: -

- A determination that the costs of the roofing and gable works were not reasonably incurred under Section 19;
- A determination that the additional works on Flat 16 (£10,985 + VAT) were not within the original Section 20 consultation and that his contribution should be capped at **£250**;
- A determination that the 20% surveyor's and admin fees were not reasonably incurred under Section 19 and should be disallowed;
- A Section 20C order preventing the Respondent from recovering its legal costs of the proceedings through the service charge;
- A Rule 13 costs order (if the Tribunal finds the Respondent's conduct during the proceedings was unreasonable), in the sum of £192 for the CMH cancellation; and
- Reimbursement of his Tribunal fees (£227) and any other fees paid.

RESPONDENT'S CASE

102. The Respondent's case was set out in their Position Statement of 9th June 2026, in their Statement of Case dated 6th August 2026, and in the witness statements of Ms. Simmonds and Mr. Sweeting dated 5th August and 6th August 2026 respectively.

103. Mr. Sweeting also gave oral evidence during the hearing as referred to above, and Mr. Kirk of Counsel questioned the witnesses and made submissions on behalf of the Respondent.

104. It was submitted that the estimated service charge costs of 2025 were reasonable and that the demand for an £80,000 contribution to the reserve fund was justified in the particular circumstances.

105. The Respondent's case was that the sums demanded from leaseholders in January 2025 were by nature 'payments on account', and FirstPort were sensibly making provision for major works which were due to be undertaken that year in accordance with the terms of the Lease.

106. Ms. Simmonds states [at Page 367]:

'I believe that FirstPort reasonably estimated the 2025 budget in relation to the reserve fund contributions because both roof works and remedial passive fire stopping works were required to be carried out at the Premises. Further, the Premises also requires cyclical internal and external painting as well as new carpets. However in order to be fair and reasonable to the estimations for the year in question, the service charge invoices would have been extremely higher if we also included to do the cyclical redecoration and carpet works at the same time'.

107. In respect of 'on account' service charges, the case of *Charles Knapper and Others v. 1. Martin Francis and 2. Rebekah Francis [2017] UK UT 0003 (LC)* was cited, as authority for the principle that budgets must be reasonable at the time that they are set rather than being judged with the benefit of hindsight.

Consultation – general

108. The Respondent submitted that they had complied with all of the Section 20 requirements for consultation under the Act.

Consultation - Additional works to Flat 16

109. In respect of the additional works to Flat 16, the Respondent states that the additional works were advised to the property manager on 5th September 2025, following a site meeting with Curtis.

110. It was agreed that the additional costs of £10,985 were then notified to the leaseholders by a 'notice' dated 10th Sept 2025.

111. It was submitted that, as per the case of *Phillips v. Francis [2014] EWCA Civ 1395,* consultation applies to a 'set of works' rather than to individual items, and that the additional works to Flat 16 comprised part of the same 'set of works'.

112. The Upper Tribunal case of *Wynne v. Yates and Another [2021] UKUT 278 (LC)* was also cited, as authority for the propositions that:

- '*a fresh consultation is not required simply because the scope of the works had increased'* and
- *'the consultation process requires the presentation of estimates and a choice between them, it does not require that estimates are not exceeded, as anyone who has engaged decorators or builders knows does happen.'*

113. The Respondent contends [Case Statement Page 86, Para 60] that:

'works (to Flat 16 dormers) were discovered during the carrying out of the original roof works…' and they were *' … carried out at the same time as the remainder of the project'*.

114. It was therefore submitted that the Flat 16 works were covered by the existing Section 20 consultation and they were all part of same 'flat roof project'.

115. However, this contrasts with Ms. Lee's letter to Mr. Lines [as referred to in Point 38 above, Page 312-313 of the bundle] to the effect that the issue (with the dormer windows of Flat 16) had ***not*** been included in the initial quote, because water ingress into this property was not discovered '*…until after the work was completed and the scaffold removed. The contractor was asked to return to the site by the surveyor to examine the flat roof over the flat'*.

116. On behalf of the Respondent it was argued that, even if a new consultation was required, dispensation from the Section 20 requirements was sought and should be granted.

117. It was said that delay would have increased costs and could have meant waiting until the following Spring to complete the works, which in turn could have resulted in damage from further water ingress.

118. In any event, it was argued that there was no extra cost to leaseholders, because the additional £10,985 was paid out of reserves.

<u>Failings of the surveyor - quality and nature of the surveys</u>

119. In respect of the qualifications of Mr. Sweeting, it was conceded that he was not a registered chartered surveyor, but it was pointed out that there was no legal requirement for him to be so qualified.

120. Mr. Sweeting accepted that there were a number of errors in his survey documents, but he stated that Mr. Lines was being 'pedantic' in highlighting them and it was quite clear that the surveys related to Walton House and not to any other property.

121. The Respondent stated that 'Mainstay' were an ARMA accredited company, and Innovus are RICS accredited. Mr. Sweeting's charges were said to be reasonable.

122. It was also submitted on behalf of the Respondent that the unjustified criticisms of Mr. Sweeting were irrelevant to the question of whether the costs of the works themselves were reasonable.

<u>Tendering process</u>

123. The Respondent averred that the Applicant's submissions in relation to alleged irregularities in the tendering process were '*mere conjecture and unsupported by evidence'*. It was said that Curtis and WSW Projects Limited are independent companies, and the tender process was carried out correctly and lawfully.

124. The Respondent conceded that tenders vary as to the amount of detail given in the breakdown, but it was said that they could not comment on why WSW had marked certain items as being included when Curtis had not.

125. As for the differences in time estimates for the job, the Statement of Case [at Page 85] speculates as to why that might be, but it is conceded that the exact reason is not known.

126. The fact that the two quotations were so close in amount was said to be evidence that the works were competitively priced in line with open market rates, and it was said that the similarity '*…takes the Applicant no further in relation to the question of whether the costs of the major works are reasonable or payable under the terms of the Lease.'*

127. Overall the Respondent's case was that the job was competitively priced and in line with industry standards.

Management failings - Lack of transparency/audit trail

128. In terms of the criticisms of the management and the contract administration, the Respondent's case was that all was in order and there were no irregularities in the process. In any event, it was again submitted that such matters were irrelevant to the question of reasonableness.

Conflict of interest

129. In the Respondent's Statement of Case [Page 83] it was said that they take exception to the suggestion that FirstPort was ' instructing itself' in employing Mainstay and Innovus to undertake the surveys.

130. It was stated that:

- *'Each of the companies is a separate entity albeit falling within the same corporate umbrella….'* and that:
- Using Innovus for conducting the surveys *'…aids to streamline communication and create an integrated approach to project delivery which may not be as efficient with external providers'*.

131. Ms. Simmonds states [Page 365] that: -

'The shared group structure brings added value by fostering strong collaboration, streamlined communication, and a more integrated approach to project delivery - benefits that are often more difficult to achieve with external providers. We feel that this helps build value to a project, rather than having a detrimental effect.'

132. No explanation was given for the failure to disclose the commercial or financial relationship between Mainstay, Innovus and FirstPort.

133. It was said that the surveyor's fees and major works administration fees were reasonably incurred and contractually recoverable under the Lease.

Comparable evidence

134. The Respondent submitted that the quotations obtained by the Applicant Mr. Lines were not comparable because they were not comparing 'like for like'.

135. Mr. Kirk drew the Tribunal's attention to the list of differences [Case Statement Page 82], showing a number of items which had apparently been omitted from the JH Roofing and Thames Valley Roofing quotes.

136. As for the explanation for the increase in cost from the **£5,500** 'Budget Estimate' of 2023 to the ultimate total cost of **£67,485.90**, it was pointed out that the original external survey was only dealing with the limited issue of 'water ingress to Flat 6', whereas the works actually carried out in the end were far more extensive.

137. In respect of the difference between the Thames Valley Roofing quote of **£10,800** and the Curtis bill for **£53,980.59** for the original works (excluding the additonal Flat 16 works), it was submitted that the tender process was correct and transparent and the cost was reasonable.

138. When Mr. Sweeting was asked to explain in more detail why there was such a discrepancy between the two figures, he told the Tribunal that there must be a difference in the specifications but he had not had a chance to review them thoroughly.

Section 20C Costs, Administration costs, and Rule 13

139. In respect of the Application for limitation of the Respondent's ability to recover the costs of the proceedings by way of service charges under Section 20C, it was argued that there was a contractual right for recovery of such costs and it would be just and equitable to allow them to do so.

140. It was submitted that the Tribunal should not penalise the Respondent for '*…following professional advice and seeking to engage in a manner designed to give a final determination on the points in question.*'

141. The same argument was advanced in respect of administration charges.

142. As to the question of Rule 13 costs, it was submitted that the Respondent had not behaved unreasonably during the proceedings, and Mr. Lines' costs of the adjourned CMH had not been 'wasted' because they were carried over to the final hearing.

FINDINGS

Consultation - general

143. The chronology of this matter is highly relevant. Firstly, the Tribunal accepted that FirstPort had complied with the Section 20 requirements in respect of the original proposed roof works, and they had issued the correct Notice of Intent in June 2024. The evidence was that this Notice had been sent both to Mr. Lines' current given address and to the property itself (Flat 14).

144. The Tribunal further accepted that unfortunately Mr. Lines – for whatever reason – apparently did not receive the initial Notice, and he missed his opportunity to nominate contractors who could have been invited to tender for the job.

145. However, as soon as Mr. Lines received FirstPort's letter of 19th May 2025 notifying him of a significant increase in service charges and referring to '*major roof works*' at Walton House, he let FirstPort know that he had not received any Section 20 Notice, and he sought further information.

146. During the subsequent Teams meeting with Ms. Lee on the 30th of May 2025 Mr. Lines made her aware that he would like to nominate an alternative contractor.

147. At the time of this meeting on 30th May, no final decision had yet been made as to who would be instructed to undertake the works. There was no good reason why another firm could not have been asked to prepare a tender, and Mr. Lines' evidence was that Ms. Lee was simply reluctant to adopt this course because it was 'too much bother'.

148. Ms. Lee then sent out the second Section 20 'Notice of Estimates' on the 3rd of June 2025, with the two estimates from Curtis and from WSW Projects Limited. This notice gave the leaseholders an opportunity to make representations, but it stated that the intention was to go with the lowest estimate unless advised otherwise.

149. Once Mr. Lines had had an opportunity to consider the itemised quotations from the two contractors, and the survey upon which they were based, he wrote directly to Ms. Lee on the 19th of June, explaining his view that the job had been over-priced and requesting that a roofing-company with whom he had worked for 20 years should be asked to quote for the works.

150. The Tribunal found that this letter was reasonable, clear and polite, and it proposed a sensible course of action which should have been considered properly by Ms. Lee. Instead, a different member of the FirstPort staff wrote back to Mr. Lines, rejecting his offer out of hand.

151. The Tribunal took particular note of the following factors:

- there had already been a considerable delay since the original investigation into 'water ingress' to Flat 6 in 2024, which had given rise to the Section 20 Notice a year earlier

- the full 'Tender Analysis Report' by the surveyor had only just been completed (in May 2025 – exact date not given)
- there was no evidence of extreme urgency for the works,
- the 'consultation period' in respect of the second Section 20 Notice did not expire until the 8th of July 2025, and
- only two estimates had been obtained – the minimum number - and those were remarkably similar.

152. The Tribunal found that this action on the part of the managers, in refusing to consider Mr. Lines' proposal, was unreasonable and was against the interests of the leaseholders. Mr. Lines should have been allowed to nominate a contractor to tender for the works, particularly in view of his knowledge and experience of building construction.

153. It is significant that when eventually Mr. Lines did obtain quotations from his two preferred contractors for the Tribunal proceedings, not only were they substantially lower than the Curtis estimate, but both were able to provide an estimated figure very quickly.

154. Mr. Hallett's reply referred to his 'recent conversation' with the Applicant, and in the case of Thames Valley Roofing it can be seen that the estimate was provided within 10 days of Mr. Lines' request. This indicates that there would have been minimal delay if Ms. Lee had acceded to Mr. Lines' suggestion that he should be allowed to find an alternative company for comparison, and the eventual cost to leaseholders would have been far less.

Consultation - additional works

155. In respect of whether any further or new consultation was required before the additional works to the Flat 16 dormer windows were carried out, the Tribunal accepted that further consultation would only have been necessary if the additional works had comprised a new or separate project, rather than forming part of the same 'set of works' in accordance with the case of *Phillips v Francis* (as cited above).

156. As to the question of whether these additional repairs were in fact part of the same set of works, the Tribunal took account of Judge Cook's statement in *Wynne v. Yates* to the effect that this is a matter of fact and degree in each case [Paragraph 52.]

157. The Respondent asserts at Paragraph 60 of their Case Statement, that:
'*works were discovered during the carrying out of the original roof works'* and that repairs were *'… carried out at the same time as the remainder of the project'* .

158. This statement is not consistent with Ms. Lee's letter to Mr. Lines [page 313] in which she states that:
'Water ingress to Flat 16 was not identified until after the work was completed and the scaffold removed. The contractor was asked to return to the site by the surveyor to examine the flat roof over the flat…'

159. However, despite this apparent discrepancy, on balance the Tribunal found that the same contractors did return to complete the works, which were along the same lines as the original specification, and those works were still within the definition of 'roof works'. Therefore the Tribunal found that they were all part of the same 'set of works' and there was no need for a fresh consultation.

160. Even if the Section 20 process had been triggered upon discovery of the problems with Flat 16, the Tribunal considered that dispensation should be granted. It was inevitable that further delay would have resulted if a new Section 20 Notice was served once the issue was identified in September 2025, and that could have caused problems with the onset of winter and worsening weather. The obvious practical solution was to allow the same roofing company to finish the job.

161. In terms of whether there would be any prejudice to the Applicant if dispensation was granted, there was no actual evidence before the Tribunal that these particular works could have been done more quickly or cheaply by any other company at that point in time, so there was no finding of prejudice.

Tender process and conflict of interest

162. The Tribunal found that the link between Mainstay, Innovus and FirstPort should have been declared from the outset, to ensure transparency and to give the leaseholders an opportunity to consider alternatives.

163. Whilst there was no evidence that either Mr. Sweeting or FirstPort had accepted a higher estimate for the works out of self-interest, the Tribunal found that the managing agents should have gone to extra lengths to ensure that their actions were transparent and that they had obtained a fair and competitive market price for the job. The Tribunal was not satisfied that they had done so.

164. The Tribunal found that the similarity between the two estimates from Curtis and WSW Projects was odd, and it should have put the managers on notice that they were not getting a fair idea of the range of prices available in the market.

165. FirstPort's failure to give consideration to Mr. Lines' offer of additional and alternative evidence was also unreasonable (as detailed in the findings above) and gives rise to a suspicion that they were not doing their best to obtain a competitive price on behalf of the leaseholders.

166. The tender process was found to be at best unsatisfactory, and at worst inadequate. The Tribunal is not satisfied that the quotes obtained represented a true reflection of market prices, especially in view of the estimates obtained by the Applicant.

Comparable evidence

167. The Tribunal compared and contrasted the estimates from JH Roofing and Thames Valley Roofing with the estimates and invoices from Curtis.

168. The evidence from JH Roofing was found to be helpful and reliable, especially in the light of the unchallenged reference from John Wren of Thames Valley Surveyors, who stated that they did works to a good standard and '*for a fair and reasonable price.'*

169. The Tribunal further accepted Mr. Lines' evidence that Joe Hallett had allowed for full replacement of the timber decking as part of the job, and that although felt roofs have a limited life of 15 – 20 years, the material costs of replacement are not high.

170. The costed 'Schedule of Works' completed by Mr. Hallett [at Page 44] as part of his quotation, on a 'worst-case scenario' basis, was compared with the same list of Curtis' costings in their 'Tender Breakdown' at Page 269.

171. It was noted that, for example, the first task on the list (item 3.1.1) in respect of preparatory investigation of the flat roof over the bay window of Flat 12, was costed at £200 by Mr. Hallett, and at £1,380 by Curtis.

172. In respect of the dormer window above the porch (item 3.2.1), the first preparatory task was costed at £150 by Mr. Hallett and at £1,380 by Curtis.

173. For complete renewal of the flat roof over the porch (item 3.3. et seq) Mr. Hallett quoted a total of £1,550, and Curtis quoted a total of £3,231.20.

174. Mr. Hallett quoted £6,000 for the scaffolding; Curtis quoted £9,500.

175. Only in respect of the repointing of the gable verges were the estimates remotely similar, in that Mr. Hallett quoted £1,200 and Curtis quoted £1,233.60.

176. The Tribunal found that JH Roofing's quotation was persuasive evidence as to what should have been the reasonable cost of the repairs at Walton House, in the light of the following factors:

- the recommendation from Mr. Lines, with his experience of building construction and of working with JH Roofing
- the independent reference from Mr. Wren, and
- the further comparable from Thames Valley Roofing at an even lower price.

177. In the light of the above factors, and the fact that this was not a major re-roofing project but merely routine repairs to some felted areas, the Tribunal found that the Curtis charges for the works overall were manifestly excessive and unreasonable.

<u>Surveyor's fees and major works administration fee</u>

178. The Tribunal noted the errors and inaccuracies in all three of the survey reports, and found that Mr. Lines' concerns were justified to some extent. However, it was apparent that the documents did refer to the correct building and not to another property, and that the 'Specification and Description of Works' correctly identified the areas which required remediation and repairs.

179. However, in respect of the contract administration, the Tribunal found that there was little if any evidence of competent oversight of the roofing works as they progressed, and Mr. Sweeting's answers to questions about the nature and extent of the works were unsatisfactory: for example, he was unable to tell the Tribunal whether or not the 'water ingress' issues to Flat 6 had ever been resolved.

180. Accordingly, the surveyor's and administration fee (of 15% and 5% respectively, total £9,373.03) was found to be unreasonable in itself, as well as being based on the cost of works which were found to be excessively expensive. This cost was therefore not 'reasonably incurred'. and a figure of £5,000 was found to be appropriate.

Contribution to Reserve Fund

181. The main item on the list of estimated expenses for 2025 [at Page 201] was the £80,000 contribution to the Reserve fund.

182. In assessing whether this amount of contribution was reasonable, the Tribunal had regard to the following:

- the previous year's contribution of £6,000
- the balance in the fund, as at December 31st 2024, of £18,190.64 [shown as 'Schedule 7' balance on Page 197 of the service charge accounts]
- the need to assess reasonableness at the time that the demand was made, as per the case of *Knapper v. Francis [2017]* as above, and
- the likely and reasonable costs of works required to be carried out in 2025, in the light of all comparable quotations.

183. The Tribunal considered the fact that, if FirstPort had demanded £6,000 in reserve fund contributions from leaseholders in 2025 (as they had done in 2024) instead of £80,000, that would have given them a balance of **£24,190.64** in the fund at the commencement of the year.

184. Significantly, this would have been enough to to allow for the roof works to be completed at a reasonable cost - such as that quoted by JH Roofing (£16,440 maximum including VAT) - and it would have left approximately £10,000 in the fund to pay for associated fees and disbursements and/or to carry forward into the next year.

185. A further contribution of a reasonable amount in 2026 would have provided sufficient funds for the other upcoming cyclical works such as interior decoration, carpets etc., as referred to by Ms. Simmonds.

186. Whilst it is generally good management practice to build a healthy reserve fund and make provision for necessary large expenses in the future, in the light of the above factors the Tribunal found that the £80,000 contribution to the Reserve Fund in 2025 was excessive and unreasonable.

187. The Tribunal found that, at the time that the contribution was notified to leaseholders in January 2025, a reasonable figure for payment into the Reserve Fund was £50,000 at most, which would have left a balance of £68,190.64.

188. This reduced contribution also reflects the Tribunal's findings that the costs of the roof works, and the surveyor's fees associated with them, were unreasonable.

Management Failings/Transparency

189. As to the question of whether any alleged failings on the part of the management company are relevant to the question of reasonableness of service charges, the Tribunal considered that fees for inefficient or poor management could be reduced on the basis that they had not been 'reasonably incurred.'

190. The Tribunal took note of the valid criticisms of the management company, and found that there had been failings on their part as to the consultation and tendering process, the instruction of the roofing company, and the date of commencement of the project.

191. However, the Tribunal considered that FirstPort's fee of £2,049 for the year (which represents a cost of £136.60 per flat) was relatively low, and it was found to be reasonable in the circumstances.

DETERMINATION

192. In this case, the Application has been made on the basis that:

- anticipated or estimated costs were not reasonable, and
- some of the costs actually incurred were not reasonably incurred.

The Tribunal dealt with the two different types of costs as set out below.

Estimated costs -Reserve fund contribution

193. As the Tribunal found that a reasonable total contribution to the reserve fund for 2025 was £50,000, it is determined that Mr. Lines' liability is limited to one fifteenth of £50,000, i.e. £3,333.33.

Surveyor's fees and major works administration

194. The Tribunal found that these fees, payable from the reserve fund contribution, were not reasonably incurred and a figure of £5,000 should be substituted. This factor is reflected in the reduced contribution to the reserve fund.

Actual Expenditure - Management fee

195. It is determined that the management fee of £2,049 for the year 2025 is reasonable and it is payable in full by the Applicant.

COSTS AND ADMINISTRATION CHARGES

196. The Tribunal determines that, as many of Mr. Lines' objections to the 2025 charges were upheld, it is just and equitable to make orders under Section 20C and Paragraph 5A as above, to the effect that the Respondent cannot recover either the costs of these proceedings or the associated administration charges from the Applicant by way of service charges.

197. It is ordered that the Respondent shall reimburse the Applicant's Tribunal fee of £227.

No order is made for wasted costs under Rule 13.

Right to Appeal

A person wishing to appeal this decision to the Upper 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.

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.

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.

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.