UPPER TRIBUNAL (LANDS CHAMBER)

[2023] UKUT 208 (LC)

UTLC No: LC-2023-140

Royal Courts of Justice, Strand,
London WC2A

21 August 2023

TRIBUNALS, COURTS AND ENFORCEMENT ACT 2007

AN APPEAL AGAINST A DECISION OF THE FIRST-TIER TRIBUNAL (PROPERTY CHAMBER)

LANDLORD AND TENANT – FTT PROCEDURE – directions in service charge dispute requiring leaseholder to identify issues before disclosure of relevant documents – whether cleaning contract is a long-term qualifying agreement – appeal allowed in part

BETWEEN

MARK SAUNDERS

Appellant

-and-

SHENFIELD LIMITED

Respondent

Re: Flat 2,
43 Wimpole Street,
London W1

Martin Rodger KC, Deputy Chamber President

19 July 2023

Tom Morris, instructed by Freeths LLP, for the appellant
Jonathan Upton, instructed directly, for the respondent

The following cases are referred to in this decision:

English Rose Estates Ltd v Menon [2022] UKUT 347 (LC)

Corvan (Properties) Ltd v Abdel-Mahmoud [2018] EWCA Civ 1102

Paddington Walk Management Limited v Peabody Trust [2010] L&TR 6

Introduction

1. In this appeal it is said on behalf of the appellant that a standard form of directions used in service charge disputes by the First-tier Tribunal (Property Chamber) (FTT), is defective, and that a refusal to vary those directions prevented the appellant from obtaining a fair hearing.

2. The appeal arises out of a decision given by the FTT on 20 December 2022 determining the service charges payable for the years 2020 and 2021 by Mr Mark Saunders, under his lease of a flat in Wimpole Street, London W1. The decision was made on an application by Mr Saunders' landlord, Shenfield Ltd, under section 27A, Landlord and Tenant Act 1985.

3. Twenty items of expenditure were challenged by Mr Saunders in a schedule prepared by the parties at the direction of the FTT. It found that the charges for almost all of those items were payable. Only four items remain in issue in this appeal, although they include the largest single item in the dispute. Those four items: £4,753.30 identified in the schedule as being for "common parts – security equipment"; £11,728.43 for common areas cleaning; and two charges for common parts internal repairs and maintenance of £271,189.14 in 2020 and £53,348.20 in 2021.

4. Where a landlord applies for a determination under section 27A, 1985 Act, the FTT's standard directions require that it produce only the relevant service charge accounts and demands at the start of the case, and do not direct disclosure of other documents until after the leaseholder against whom the application is made has first specified the expenditure which is challenged and has provided reasons for the challenge. In this case Mr Saunders sought further disclosure from the FTT, but his application was refused. Later, after documents were eventually provided by Shenfield in the hearing bundle, the FTT refused to address new issues arising from those documents because they had not been identified in Mr Saunders' original statement of case and schedule of disputes.

5. Mr Saunders now maintains that the procedure adopted by the FTT meant that he was unable properly to challenge the four disputed items.

6. Permission to appeal was given by this Tribunal. At the hearing of the appeal both parties were represented by counsel, as they had been before the FTT, Mr Morris for the appellant and Mr Upton for the respondent.

Factual and procedural background

7. 43 Wimpole Street is a mixed-use building with commercial premises on the lower floors and 15 flats on the upper floors. Mr Saunders holds a long lease of Flat 2. Shenfield Ltd is the head leaseholder of the building and is liable under the terms of Mr Saunders' lease to provide the usual services in return for payment of an annual service charge.

8. In March 2020 the landlord entered into a contract for the refurbishment of the entrance hall and internal common parts of the building. The work involved redecoration, the replacement of doors to individual flats, the renewal of carpets and tiled finishes, the

replacement of the existing lighting installation and the renewal of the fire alarm. The contract sum was £194,000. The work was carried out during the period of restrictions imposed in response to the covid pandemic and practical completion was certified on 22 January 2021.

9. It is an unusual and not insignificant feature of this case that Mr Saunders runs his own property maintenance company and was invited to tender for the contract. His firm was supplied with a detailed specification of the works, and it submitted a tender, but was not selected.

10. After practical completion of the contract Mr Saunders provided detailed comments on snagging issues to the contract administrator, including two versions of a schedule comparing the successful tenderer's price with his own assessment of the quality and value of the work.

11. Snagging works were undertaken but no final agreement was reached between the landlord and Mr Saunders on the value of the work. On 17 March 2022 the landlord therefore applied to the FTT for a determination of the service charges payable by Mr Saunders for the years 2020 and 2021. The application gave no details of the dispute other than to suggest that the only matter remaining in issue concerned the renewal of the front doors of individual flats. The only document provided in support of the application was a copy of the standard form of lease.

12. After considering the application the FTT gave directions on 16 May 2022. The procedural judge was able to identify the issues to be determined in only the most general terms, and the directions were in a standard form. The landlord was first directed to produce "copies of all relevant service charge accounts and estimates for the years in dispute together with all demands for payment and details of any payments made." Mr Saunders was next required to prepare a schedule identifying the items and amounts in dispute, the reasons why each item was disputed, and the amount he proposed to pay for it. He was also directed to provide copies of any alternative quotes or other documents on which he wished to rely together with a statement identifying the relevant service charge provisions in the lease and making any legal submissions in support of his challenge.

13. The standard directions then required the landlord to complete the schedule, providing its comments on the items the tenant had put in issue and supplying copies of all relevant invoices relating to those matters, together with any other documents or photographs on which the landlord intended to rely. It was also given the opportunity to provide witness statements and legal submissions.

14. The original timetable then allowed one week for the tenant to file "a brief supplementary reply" in response to the material supplied by the landlord. In this case that period was extended to three weeks when the original directions were revised on 30 August 2022 and the hearing was scheduled to take place on 5 December.

15. Mr Saunders filed a schedule of the items he disputed together with a statement of case on 29 September. The main point he made about each of the items which still remain

contentious was that he needed further information to determine whether the sums claimed were properly chargeable.

16. On 21 October the landlord responded with its own statement of case and reply to the schedule. The statement of case responded to the suggestion that Mr Saunders had insufficient information to determine whether the costs of the refurbishment contract were recoverable. It pointed out that he had received the original specification, he had made a competitive tender for the contract, and had prepared a detailed snagging list, and suggested that he already had full details of the works.

17. On 10 November 2022, the day before Mr Saunders was due to file his "brief reply" to the landlord's case, he asked the FTT to order further specific disclosure in relation to six of the twenty items in the schedule and to adjourn the hearing on 5 December while it was provided. He explained in his application that the only documents relating to the major works which the landlord had provided with the schedule were the contractor's applications for payment. He explained in some detail why the additional documents were necessary to enable him to ascertain whether the sums claimed were chargeable. For example, a copy of the cleaning contract was requested ascertain whether it was a long-term agreement which would trigger the consultation requirements in section 20, 1985 Act. The documents requested in respect of the common parts refurbishment included confirmation of insurance cover, a copy of the contract administrator's appointment, contractual certificates including in relation to defects, confirmation that planning permission had been obtained and CDM regulations complied with, and a detailed final account with the contractor setting out material rates and quantities.

18. The landlord's surveyor, Mr Maunder Taylor, responded to the application, repeating that Mr Saunders already had a full copy of the specification as well as invoices and certificates and had previously prepared his own schedule of the costs he thought should have been paid.

19. On 10 November the FTT refused the application for disclosure and for an adjournment. The following rather delphic reasons for refusal were reported to the parties in a letter on 15 November:

> "[the procedural judge] considers the directions (as amended) are sufficiently clear for the parties to know and understand what is required from them with sufficient time allowed in which to comply. The parties are reminded that failure to comply with the directions may lead to an adverse outcome for the defaulting party."

20. The landlord's representative provided an electronic hearing bundle on 23 November. That bundle included a copy of the cleaning contract, which Mr Saunders had not previously seen.

The hearing and the FTT's decision

21. The FTT's decision of 20 December 2022 records that at the start of the hearing on 5 December counsel for Mr Saunders applied to revisit the decision of 10 November

dismissing the application for further disclosure. The FTT quoted the procedural judge's observations and dismissed the application saying only that it "did not feel it appropriate or proportionate to distract from the [judge's] decision".

22. The FTT then pointed out that neither party had filed witness statements, and continued:

> "The issues therefore fall to be determined based on the comments and explanations made by both parties in the Scott Schedule and the documentary evidence before this tribunal."

The FTT's reference to the Scott Schedule was, I take it, intended to limit the scope of the argument which it would consider and to signify that it would not have regard to points unless they had already been identified in the schedule. The FTT did not say why it considered that was appropriate in a case where both parties were represented by experienced counsel.

23. Thereafter, so far as the matters which are still in dispute in the appeal are concerned, the FTT's decision was almost entirely formulaic. It recited what each party had said in the schedule about each item before concluding, without further explanation or commentary, with the uninformative mantra: "Having perused the evidence in the trial bundle the tribunal is satisfied that these charges are reasonable and payable."

The issues

24. Mr Saunders was given permission to appeal in relation to the cleaning charge of £11,728.43, the common parts security equipment charge of £4,753.30, and the charges for the common parts refurbishment which, in aggregate, total just under £325,000.

25. His fundamental complaint, common to all three issues, is that the FTT deprived him of the opportunity of a fair hearing by refusing to direct disclosure of the documents requested on 10 November and by preventing him from raising issues highlighted by those documents because they had not been identified in the schedule.

26. In his submissions in support of the appeal, Mr Morris recognised that the appeal was, in effect, a challenge to the case management decision made by the FTT at the start of the hearing not to disturb the procedural judge's original refusal to order additional disclosure. Such a challenge can be difficult, and Mr Morris referred to the explanation of those difficulties I gave in *English Rose Estates Ltd v Menon* [2022] UKUT 347 (LC):

> "17. The FTT's decision to allow the new point to be taken and its refusal to adjourn were both case management decisions made after receiving oral argument. An appellant who challenges such a decision faces a high hurdle. In *Mannion v Grey* [2012] EWCA Civ 1667 at [18], Lewison LJ said that "it is vital for the Court of Appeal to uphold robust, fair case management decisions made by first instance judges."
>
> 18. Appeals from case management decisions will only be allowed where the tribunal has failed to take into account a relevant factor or has regard to an

> irrelevant factor or has reached a decision that was plainly wrong. There are many authoritative statements to that effect including [*citations*]. The importance of the decision to the outcome of the proceedings is a relevant factor for the court or tribunal making the original decision, but in *Abdulle v Commissioner of Police of the Metropolis* [2016] 1 WLR 898, the Court of Appeal emphasised that the same approach applied to appeals even where the case management decision in question had had a very significant impact on the proceedings."

27. The main issue in the appeal is, therefore, whether the FTT's refusal to order disclosure and its refusal to entertain arguments which had not been formulated before the landlord had provided such limited disclosure as it did, were, robust, fair case management decisions or were unfair decisions leading to an unfair result.

Issue 1 – the cleaning contract

28. The cleaning contract which Mr Saunders and his advisers saw for the first time when they received the hearing bundle a few days before the hearing was entered into in 2020 and provided for weekly cleaning services in return for a yearly charge. The duration of the contract was stated in clause 5:

> "The agreement shall run for a minimum period of 12 months from the date of the commencement of the contract and thereafter shall continue from year to year until determined by either party giving not less than 3 months' notice in writing expiring on the first or any subsequent anniversary of the commencement of the agreement."

29. The only comments made in relation to the charge for cleaning in the schedule prepared in September, were that cleaning was agreed to be a chargeable item but that the amount charged was not reasonable. The schedule also made the point that copies of the invoices had not been provided. It was not until the application for disclosure on 10 November that a request was made for a copy of the contract to ascertain whether it was a qualifying long-term agreement which should have been the subject of consultation. But 10 November was the day before the deadline for Mr Saunders to reply to the landlord's case, and the first scheduled opportunity he had to comment on any documents which the landlord intended to rely on and which had been disclosed in accordance with the original directions.

30. It would not have been possible for Mr Saunders to take any specific point about the form of the cleaning contract until he had seen a copy. The procedural judge's response to the application for disclosure did not engage with that difficulty. It was nothing to the point that the original directions were clear or that time for compliance with them had been extended. The point was that the document eventually provided to the FTT gave rise to an issue which could not have been anticipated (other than speculatively) and which could not, therefore, have been included as part of Mr Saunders' case in the Schedule. The FTT's decision did not acknowledge that point or take account of the change of circumstances.

31. Mr Upton's answer to that difficulty was that if Mr Saunders wanted to investigate whether any costs arose under a qualifying long term agreement it was incumbent on him to apply

for disclosure in good time before he was due to serve his statement of case and schedule of disputed items. That does not seem to me to be a practical solution to the problem, nor an answer to the particular difficulty in this case. An approach to case management which necessitates the making of applications for disclosure, rather than facilitating the orderly preparation of cases by appropriate directions, is liable to put unrepresented parties at a disadvantage and place an unjustified strain on judicial resources. Moreover, the specific problem in this case is that when the relevant document was produced, the FTT refused to entertain argument on it (or rather, as counsel both confirmed, it listened to the argument but then ignored it in its decision).

32. In my judgment the FTT should not have refused to consider arguments based on the content of a document which was produced for the first time only a few days before the hearing, but whose potential importance had been flagged in good time and which both parties had had sufficient opportunity to prepare to deal with. If it is necessary to treat this as an appeal on a case management issue, which I doubt since the point was fully argued, the decision falls into the category of being obviously wrong. The FTT failed to take into account the fact that Mr Saunders could not have identified the point in his original schedule because he had not then seen the contract. He had identified that he wanted to see the contract to determine if consultation was required on 10 November, within the time allowed for him to reply to the landlord's case. The FTT appears to have prioritised the importance of each issue being fully identified in the schedule, and not anywhere else, and to have given no weight at all to the need to deal with the case fairly and justly including by avoiding unnecessary formality and seeking flexibility in the proceedings, as rule 3 of the FTT's procedural rules requires.

33. It was suggested by Mr Upton that the issue was one of mixed fact and law, and that at the time of the hearing he had not had instructions about whether there had been consultation. As the FTT did not address either the legal or the factual issue which arose, it is not possible to know whether it gave any weight to that suggestion, but the point had been identified in the application made almost a month before the hearing, and instructions could have been taken.

34. In my judgment, the FTT's decision did not address the substantive issue and was not one which was open to it in the circumstances, and I therefore allow the appeal on issue 1.

35. It is convenient to deal straightaway with the question whether the cleaning contract was a long term qualifying agreement such that it ought to have been the subject of prior consultation under section 20.

36. An agreement is a "qualifying long term agreement" within section 20ZA(2), 1985 Act and subject to the consultation requirements in section 20, if it is "an agreement entered into, by or on behalf of the landlord or a superior landlord, for a term of more than 12 months". Mr Morris submitted that the contract in this case clearly was a qualifying long term agreement and he referred to the decision of the Court of Appeal in *Corvan (Properties) Ltd v Abdel-Mahmoud* [2018] EWCA Civ 1102. Mr Morris submitted that the cleaning contract was such an agreement because it was to continue from year to year and could not be brought to an end within 12 months. As there had been no consultation with leaseholders before the contract was entered into, Mr Saunders' liability to contribute to the cost of cleaning should therefore be limited to £100.

37. The agreement in *Corvan* was for the management of a substantial block of flats. The relevant clause in the agreement was as follows:

> "The contract period will be for a period of 1 year from the date of signature hereof and will continue thereafter until terminated upon 3 months' notice by either party."

The Court of Appeal determined that this form meant that the contract would continue beyond the initial period of one year and was therefore for a term of more than 12 months.

38. Clause 5 of the cleaning contract in this case is not the same as the *Corvan* agreement. Crucially, that clause 5 allows the contract to be determined by not less than 3 months' notice in writing "expiring on the first or any subsequent anniversary of the commencement of the agreement." Any uncertainty about the meaning of the clause is dispelled by the explicit statement that the 3 months' notice may expire on the first anniversary of the commencement of the agreement i.e. at the end of the initial period of 12 months.

39. Mr Morris submitted that clause 5 meant that the earliest time at which the contract could come to an end was the day after the 12 month term began. I do not agree. Where a contract is expressed to run from a certain date that date is generally excluded in computing the period of the contract. A contract entered into on 1 July for a minimum period of a year from the date of the commencement of the contract, will expire on the corresponding date in the following year, 1 July, and not on 30 June. The application of that general principle is confirmed in this case by the remainder of clause 5. If the contract could not be terminated on the first anniversary of its commencement, the reference to that first anniversary would be redundant and the contract would not be for "a minimum period of 12 months". Since both of those limitations are clear on the face of the agreement it is plain that it is not a qualifying long term agreement.

40. In *Corvan* the Court of Appeal approved an earlier decision of the County Court, *Paddington Walk Management Limited v Peabody Trust* [2010] L&TR 6, that an agreement was not a qualifying long term agreement where it was stated to be "for an initial term of one year from 1 June 2006 and will continue on a year to year basis with the right determination by either party on giving 3 months written notice at any time." The basis of the County Court's decision had been that a contract initially for one year and thereafter from year to year subject to a right to terminate on 3 months' notice was a contract terminable at the end of the initial period and did not entail a commitment for more than 12 months. The cleaning contract in this case is such a contract.

41. As there was no other challenge to Mr Saunders' liability to contribute towards the cost of cleaning, I allow the appeal on the procedural ground, but I determine that the relevant cost of cleaning was the sum of £11,728.43 claimed by the landlord.

Issue 2 – common parts security equipment

42. Although the sum of £4,753.30 appears in the summary of costs under the heading "common parts – security equipment" it at least part of that cost relates to the repair of windows in flats belonging to individual leaseholders. The windows in each flat in the

building are demised to the leaseholder of that flat, and the landlord has no repairing obligation for them. The four invoices identified by Mr Morris in his grounds of appeal total £688.30, leaving the balance of £4,065 uncontested.

43. In his original schedule, Mr Saunders challenged the "security equipment" charge on two grounds: first because he required further information to determine whether the charge was payable under the lease, and secondly because the charge was said not to be for a reasonable amount because the charge was believed to relate to work on the door entry system which had been part of the common parts refurbishment project and had already been accounted for. The landlord's response in the schedule completed on 21 October was a bare denial that the cost had been charged twice; this was supported by copies of invoices a number of which were for repairs to windows.

44. In his application for additional disclosure on 10 November Mr Saunders asked for supporting documents relating to the invoices so that he could ascertain which windows were referred to in order to determine whether the charges were recoverable as a service charge item or ought to be the responsibility of individual leaseholders.

45. The FTT's directions had required Mr Saunders to provide a brief response to the landlord's case by 11 November. His application of 10 November clearly identified that there was an issue about whether the invoices disclosed by the landlord related to work which fell within the service charge. Those invoices were part of the documentary evidence available to the FTT and it had stated in paragraph 13 of its decision that it would determine the issues before it based on the explanations given by the parties in the Scott Schedule and on the documentary evidence. It is therefore difficult to understand what prevented the FTT from addressing the issue which had been raised by Mr Saunders in his application.

46. Once again, it is not necessary to treat this part of the appeal as a challenge to the FTT's case management decisions not to order disclosure. It is concerned with the adequacy of the FTT's disposal of an issue which was raised by Mr Saunders as soon as he could (it did not feature in the original schedule because the invoices had not yet been disclosed, but it was identified in the application of 10 November). I was told that the issue was also raised in detailed oral argument but in its decision the FTT simply ignored it. In paragraph 31 it referred only to the points which had been mentioned in the schedule, reciting them verbatim. I have no doubt that the FTT's formula that "having perused the evidence in the trial bundle the tribunal is satisfied that these charges are reasonable and payable" was not an adequate response to the issues raised on the material provided in proper time in compliance with the directions.

47. Mr Upton very fairly acknowledged that the invoices suggested that the four invoices totalling £688.30 were for work done on flats belonging to individual leaseholders and were not properly included in the service charge. He did not seek to uphold the FTT's treatment of the issue.

48. For these reasons I allow the appeal on issue 2 and I determine that the relevant costs recoverable through the service charge for "common parts – security equipment" is reduced by £688.30 and is therefore the sum of £4,065.

Issue 3 – the common parts refurbishment works

49. The sum claimed in respect of the common parts refurbishment works dwarfs the other items in issue. Despite his previous knowledge of the works the only points taken by Mr Saunders in his statement of case and schedule were that he required further information concerning the costs incurred in order to make a determination whether they were recoverable under the lease. He also purported to reserve his right to challenge the reasonableness of the cost once copies of the supporting invoices had been provided.

50. The FTT did not deal satisfactorily with the application for disclosure on 10 November. Mr Saunders provided a detailed list of material which he said was necessary to enable him to formulate his case. The FTT's response was only that its original directions were clear; that entirely missed the point.

51. Nevertheless, Mr Saunders' application for disclosure, and its revival at the final hearing, were disingenuous. It is apparent from the documents provided to me (and which appear to have been provided to the FTT, although it did not mention them) that for at least a year before the proceedings commenced Mr Saunders had been in a position to consider the detail of the work (so that his firm could tender for it) and then to assess whether the specified works had been carried out and were of satisfactory quality. The snagging schedule which he produced in April 2021 and then revised in October 2021 identified individual items which he claimed had not been carried out and others which he said had not been done properly. By far the greater part of the specified work was concerned with decorative and other cosmetic works (walls, floors, furnishings) and was readily capable of being inspected. There should have been no difficulty in Mr Saunders identifying any part of it which he wished to challenge on grounds relating to quality. Nor should he have had any problem in raising an allegation that either the contract as a whole, or specific items within it, had not been completed at a reasonable cost. The schedule of April 2021 (almost a year before the proceedings began) was, as he himself described it, a "line by line" comparison of the successful tenderer's tender price for each individual item and his own assessment on behalf of the residents of what that item was worth.

52. In my judgment the FTT came to the correct decision in refusing to entertain additional challenges which had not been identified by Mr Saunders in his statement of case and supporting schedule of items in dispute. Whether it reached that decision for the right reasons is impossible to know, because it entirely failed to explain its thinking. But I am nevertheless satisfied that Mr Saunders could have identified specific items, the cost or quality of which he wished to challenge, when he filed his statement of case. He could have explained the substance, if not all of the detail, of the case he wanted the FTT to adjudicate on, but he chose instead to "reserve his position" as it was put in the statement of case. There was no need for that approach in this case, and no proper justification for it. It may have been a tactical ploy by Mr Saunders' advisers, or them simply putting off the time when the case had to be thought about properly. But whatever the reason, Mr Saunders was at fault for not putting the issues he knew he wanted to raise on the table at the time he had been directed to.

53. Mr Saunders could also have identified at a much earlier stage what additional documents he wished to see, including the contract variation sheets on which Mr Morris placed particular emphasis. Mr Morris suggested that it had been assume that the landlord would

give proper disclosure of documents with its own statement of case, but if that was Mr Saunders' expectation it was not justified. The FTT's directions required the landlord to provide copies of documents on which it intended to rely, which would not have included documents relating to planning permission, the appointment of the contract administrator, or even the contractual variations. Some of the documents requested by Mr Saunders on 10 November give the impression of having been included to complicate what appears to have been a relatively straightforward picture, but if they had been requested in better time the landlord would either have had to produce them when it filed its own statement of case or to have explained why they were irrelevant. In either case the FTT would then have been in a better position to determine any residual application for disclosure.

54. One important difference between this issue and the others is that Mr Saunders raised issues about the cleaning contract and the windows as soon as he reasonably could. He did not do so in the case of the major works, and the FTT was entitled to refuse the late disclosure requested and the adjournment of the hearing and to deal with the matters which had already been identified.

55. In those circumstances I dismiss the appeal on issue 3.

Conclusion

56. The appeal is allowed on issues 1 and 2, but the FTT's determination of the service charges payable is varied only to the extent identified in paragraph 48 above. The appeal on issue 3 is refused.

57. In the event, the FTT's inflexibility in responding to points made to it has led to parts of its decision being set aside. On the other hand, the unusually detailed knowledge already available to Mr Saunders has saved the more important part of the decision. It does seem to me that the form of directions employed in this case created some risk of injustice. A procedure which requires the paying party to identify the issues when it may have only limited information, and which places no onus on the receiving party to disclose documents which might be adverse to its case may not always be a reliable way of ensuring that the FTT has all the information it needs to determine a case fairly. More extensive disclosure obligations might be one solution but are likely to be disproportionate in many cases. A more bespoke approach to case management, including an early procedural hearing at which the issues could be discussed and properly identified, might be an alternative. But it is for the FTT, and not this Tribunal, to consider what is required to enable every case to be dealt with fairly and justly.

Martin Rodger KC

Deputy Chamber President

21 August 2023

Right of appeal

Any party has a right of appeal to the Court of Appeal on any point of law arising from this decision. The right of appeal may be exercised only with permission. An application for permission to appeal to the Court of Appeal must be sent or delivered to the Tribunal so that it is received within 1 month after the date on which this decision is sent to the parties (unless an application for costs is made within 14 days of the decision being sent to the parties, in which case an application for permission to appeal must be made within 1 month of the date on which the Tribunal's decision on costs is sent to the parties). An application for permission to appeal must identify the decision of the Tribunal to which it relates, identify the alleged error or errors of law in the decision, and state the result the party making the application is seeking. If the Tribunal refuses permission to appeal a further application may then be made to the Court of Appeal for permission.