

THE VALUATION TRIBUNAL FOR ENGLAND



Council tax liability appeals; dispute as to whether the property was tenanted; hierarchy of liability; Edem v Basingstoke and Dean BC (2012) EWHC 2433 (Admin); whether flats were uninhabitable or owner liable; appeals allowed.

RE: Flat Studio First Floor 5, 16 Church Lane, Hornsey, London, N8 7BU;
Flat Studio Second Floor 7, 16 Church Lane, Hornsey, London, N8 7BU; and
Flat Second Floor (Rear), 24 Great North Road, London, N6 4LU

APPEAL NUMBERS: VT000005863, VT000005865 and VT000005872

BETWEEN:	Dr S Asadi	Appellant
	and	
	London Borough of Haringey (Billing Authority)	Respondent

BEFORE: Mr A Clark (Vice-President)

CLERK: Mr R Gath IRRV (Hons)

REMOTE HEARING 4 on 1 March 2021

APPEARANCES: Dr S Asadi (Appellant)
Mr C Ormondroyd (Appellant's Counsel)
Mr C McCarthy (Appellant's representative)
Mr M Henderson (Respondent's Counsel)
Mr B Reid (Respondent's representative)

Summary of decision

1. Appeals allowed. I determined that the Appellant should not be liable for the council tax under section 6 (2) (f) of the Local Government Finance Act 1992 for the following property and period:

Flat Studio First Floor 5, 16 Church Lane, Hornsey, London, N8 7BU for the period:

1 April 2014 to 15 September 2014 (inclusive)

and that the following properties should have the class D discount awarded for the relevant periods:

Flat Studio Second Floor 7, 16 Church Street, Hornsey, London, N8 7BU
for the periods:

1 April 2014 to 30 May 2014 (inclusive); and
24 July 2016 to 31 October 2016 (inclusive);

Flat Second Floor (Rear), 24 Great North Road, London, N6 4LU for the
period 15 May 2014 to 26 June 2014 (inclusive).

Introduction

2. These were council tax liability appeals made under section 16 of the Local Government Finance Act 1992 (the “Act”). As the appeals were in relation to the same Appellant and Respondent I heard the appeals together.
3. I was informed that 16 Church Lane and 24 Great North Road had previously been placed in the council tax valuation list as two distinct dwellings both of which had been placed in band G. However, in 2015, following works undertaken at the properties to create separate flats the Listing Officer altered the valuation list to show separate entries under s3(2) of the Act on the basis that each flat was considered a separate hereditament. The Listing Officer’s alteration took effect from 1 April 2014 at 16 Church Lane and 1st April 2013 at 24 Great North Road.
4. The Billing Authority (BA) in 2015 was tasked with determining who was liable for the council tax for each of the flats for a substantial number of retrospective periods. It was also necessary for the BA to verify whether a class D discount should apply to the properties for a number of periods as claimed for by the Appellant.
5. The Appellant initially appealed to this Tribunal on multiple grounds, including council tax bills not being issued to the correct address, she disagreed that the Listing Officer had lawfully split the two properties and that the BA had continued to hold her liable for the council tax for a number of the flats when they had in fact been tenanted. She also objected to the BA obtaining liability orders from the Magistrates Court. However, Mr Ormondroyd accepted that I only had the jurisdiction to deal with issues in accordance with s16 of the Act pertaining to liability and the calculation of the council tax, including whether or not any discounts or reductions should be awarded.
6. The President of the Valuation Tribunal for England (VTE) is required to make sure arrangements are in place and make such statements and Directions so as to ensure that business before the Tribunal is conducted in accordance with The Local Government Finance Act 1988, Schedule 11, Part 1, paragraph A17(1) and The Valuation Tribunal for England (Council Tax and Rating Appeals) (Procedure) Regulations 2009 and by virtue of Part 2 Regulation (5) (arrangement for appeals) and regulation (6)(3)(g) (appeal management powers) the VTE may determine the form of any hearing.
7. Therefore, in pursuance of Regulation (6)(3)(g) the VTE has incorporated “remote hearings” as part of that definition and for the time being as the default option until it is safe to return to normal working. The Tribunal’s Consolidated Practice Statement has been amended to reflect this position.
8. I was authorised to hear this appeal alone, in accordance with the Tribunal’s Business Arrangements.

9. The absence in this decision of a reference to any statement or item of evidence placed before me by the parties should not be taken as it being overlooked.

Issues

10. The issues in dispute at this hearing were as follows:

- a) whether the appellant was correctly held liable for council tax under s6 of the Act in respect of Flat Studio First Floor 5, 16 Church Lane, Hornsey, London, N8 7BU for the period 1 April 2014 to 15 September 2014;
- b) whether Flat Studio Second Floor 7, 16 Church Street, Hornsey, London, N8 7BU qualified for a discount under s11A of the Act and Class D of The Council Tax (Prescribed Classes of Dwellings) (England) Regulations 2003 (SI 2003/3011) (the "PCD Regulations") for the periods 1 April 2014 to 30 May 2014 and 24 July 2016 to 31 October 2016; and
- c) whether Flat Second Floor (Rear), 24 Great North Road, London, N6 4LU qualified for a discount under class D the PCD Regulations for the period 15 May 2014 to 26 June 2014.

Evidence and submissions

11. Both parties had produced substantial evidence bundles which in total comprised well over 1,000 pages, most of which was rendered irrelevant for these appeals given various agreements between the parties following their submission. However, I would like to thank the parties for acknowledging this and for keeping to the relevant issues in dispute when presenting their respective cases before me.
12. The relevant parts of the Appellant's evidence bundle included copies of correspondence that had been exchanged between the parties, a number of tenancy agreements, in particular a tenancy agreement dated 12 March 2014 signed by Sharon Yilmaz for the period 15 March 2014 to 15 September 2014 (inclusive), plans and photographs of some of the flats, photographs of the workmen undertaking the works required and witness statements from the following:
- a) Simon Bull, Plumbing and Heating Engineer, stating that for the period 15 May 2014 to 26 June 2014 he installed a new central heating system, a new boiler, shower cubicle, an electric shower and new plumbing for Flat 5, 24 Great North Road. He also confirmed that there was no hot or cold water supply or heating for the duration of this period and that other works were also being undertaken;
 - b) Eviogi Hristiov, Waterfall GB Ltd stating that for the period 15 March 2016 to 27 October 2016 he installed new flooring and kitchen units, upgraded the hot and cold services, painted the whole flat and replaced half of the ceiling;
 - c) Grzegorz Rybak stating that for the period 24 July 2016 to 31 October 2016 he had worked on Flat 7, 16 Church Lane. He had redesigned the room converting the bathroom to a shower room, moved the kitchen, installed new flooring, plastered and painted and built new cupboards and a wardrobe;

- d) a further statement from Grzegorz Rybak stating that for the period 1 April 2014 to 30 May 2014 he had worked on room 7. It stated that the room could not be lived in as the tenant had damaged the flat and it was dirty and smelly as he smoked too much. There was also damage to the kitchen;
 - e) Raakhee Lohur lettings manager for David Andrew Estate Agents confirming that Sharon Yilmaz was present for all the viewings at Studio 5, 16 Church Lane, N8 7BU prior to it being relet at the conclusion of her tenancy..
13. Mr Ormondroyd argued that the work, as detailed in the above witness statements, was such that it rendered the dwellings uninhabitable. Although he accepted that the same works, if undertaken on a house, would not result in the house being uninhabitable, as the occupants could still continue to reside in the house and move around it, it could not be the same for small studio flats.
14. With regards to the tenant, Sharon Yilmaz, Mr Ormondroyd argued that the BA had eventually accepted that the Appellant was telling the truth in respect of 93% of the claims made when providing information about her tenants and therefore he was disappointed that the BA would not accept that the landlord was also being truthful about this tenant.
15. However, the Appellant had produced a tenancy agreement in evidence which gave Sharon Yilmaz a material interest in Flat Studio, First Floor 5, 16 Church Lane. Therefore, it was argued that the Appellant should not be liable to pay council tax in accordance with the hierarchy of council tax liability for Flat Studio, First Floor 5, 16 Church Lane for the period from 1 April 2014 to 15 September 2014.
16. The BA provided its evidence bundle which included extracts of the relevant legislation, the BA's determination ceasing the class D discount from 1 April 2019, relevant case law, *R (on the application of Hakeem) v VTS and Enfield London Borough Council* HC [2010] RVR 2010 164; *Edem v Basingstoke and Dean BC* [2012] EWHC 2433 (Admin); *Anami Holdings Ltd v Sandwell Metropolitan Borough Council* [2018] EWHC 1913 (Admin); *Macattram v Camden LBC* [2012] EWHC 1033 (Admin) and *The Queen on the application of Kingsley v Barnet Magistrates Court and London Borough of Barnet* [2009] EWHC 464 (Admin), various decisions from this Tribunal and copies of correspondence that had been exchanged between the parties
17. Mr Henderson contended that the BA was unable to verify the existence of Sharon Yilmaz. It had undertaken credit reference agency searches and there was no trace of her. It also disputed the reliability of the tenancy agreement as the Appellant's evidence bundle only contained the first and last pages, it could not verify that her signature was genuine, nor verify her identity and, there was no other evidence to show that the property was let, such as the landlord's gas safety certificates. He also suggested that the witness statement of Raakhee Lohur was not reliable as there was no evidence that the person in the flat was the tenant who was claimed to be there.
18. The BA had also refused to award the class D discount as it did not consider the nature of the works to be structural alterations or major repair. For the period 24 July 2016 to 31 October 2016, it appeared to the BA that the work was merely re-decoration after a tenant had vacated the appeal property, and the work for the other periods in dispute such as stud walling and plumbing works were not structural alterations or major repair works.

19. In response to Mr Henderson raising an issue about not seeing the full tenancy agreement for Sharon Yilmaz, Mr Ormondroyd, after a short adjournment, provided a copy of the full tenancy agreement.
20. Mr Henderson did not object to this late evidence Mr Reid was able to consider during the short adjournment.
21. Mr Henderson expressed disappointment that this document had not been provided earlier and questioned its validity. However, during questioning, he accepted that it was not a sham.

Relevant law

Council tax

22. Part I of the Local Government Finance Act 1992 (the “Act”) makes provision for the payment of council tax in respect of domestic hereditaments (“dwellings”) in England and Wales.

Hierarchy of liability

23. Section 6 of the Act determines the person who is liable for the payment of council tax (colloquially it is referred to as the ‘hierarchy of liability’). It provides –

6 *Persons liable to pay council tax*

- (1) *The person who is liable to pay council tax in respect of any chargeable dwelling and any day is the person who falls within the first paragraph of subsection (2) below to apply, taking paragraph (a) of that subsection first, paragraph (b) next, and so on.*

- (2) *A person falls within this subsection in relation to any chargeable dwelling and any day if, on that day –*

- a) he is a resident of the dwelling and has a freehold interest in the whole or any part of it;*
- b) he is such a resident and has a leasehold interest in the whole or any part of the dwelling which is not inferior to another such interest held by another such resident;*
- c) he is both such a resident and a statutory, secure or introductory tenant of the whole or any part of the dwelling;*
- d) he is such a resident and has a contractual licence to occupy the whole or any part of the dwelling;*
- e) he is such a resident; or*
- f) he is the owner of the dwelling.*

...

- (5) *In this Part, unless the context otherwise requires –*

“owner”, in relation any dwelling, means the person as regards whom the following conditions are fulfilled –

he has a material interest in the whole or any part of the dwelling; and

at least part of the dwelling, or as the case may be, of the part concerned is not subject to a material interest inferior to his interest.

“resident”, in relation to any dwelling, means an individual who has attained the age of 18 years and has his sole or main residence in the dwelling.

(6) *In this section –*

...

“material interest” means a freehold interest or a leasehold interest which was granted for a term of six months or more;

...

The “Class D” Discount

24. Section 11A of the Act make special provision for certain discounts for billing authorities in England. It provides –

11A Discounts: special provision for England

- (1) *The Secretary of State may for any financial year by regulations prescribe one or more classes of dwelling in England for the purposes of subsection (3), (4) or (4A) below.*
- (2) *A class of dwellings may be prescribed under subsection (1) above by reference to such factors as the Secretary of State sees fit and may, in particular, be prescribed by reference to-*
 - (a) *the physical characteristics of dwellings, or*
 - (b) *the fact that dwellings are unoccupied.*
- (3) *For any financial year for which a class of dwellings is prescribed for the purposes of this subsection, a billing authority in England may by determination provide in relation to all dwellings of that class in its area, or in such part of its area as it may specify in the determination, that the discount under section 11(2)(a) shall be such lesser percentage of at least 10 as it may so specify.*
- (4) *For any financial year for which a class of dwellings is prescribed for the purposes of this subsection, a billing authority in England may by determination provide in relation to all dwellings of that class in its area, or in such part of its area as it may specify in the determination-*
 - (a) *that the discount under section 11(2)(a) above shall not apply, or*
 - (b) *that the discount under that provision shall be such lesser percentage as it may so specify.*
- (4A) *For any financial year for which a class of dwellings is prescribed for the purposes of this subsection, a billing authority in England may by determination provide-*
 - (a) *in relation to all dwellings of that class in its area, or*
 - (b) *in relation to such description of dwellings of that class as it may specify in the determination, that the discount under section*

11(2)(a) shall not apply or shall be such percentage (which may be 100) as it may so specify.

(4B) Where a class of dwellings is prescribed for the purposes of subsection (4A) by reference to the period of time for which a condition is met, a billing authority may not, under paragraph (b) of that subsection, specify a description of dwellings of that class by reference (wholly or partly) to a shorter such period.

(4C) Subsections (3), (4) and (4A) are subject to section 11B(4).

(5) A billing authority may make a determination varying or revoking a determination under subsection (3)[, (4) or (4A)] for a financial year, but only before the beginning of the year.

(6) A billing authority which makes a determination under this section shall publish a notice of it in at least one newspaper circulating in its area and do so before the end of the period of 21 days beginning with the date of the determination.

(7) Failure to comply with subsection (6) above shall not affect the validity of a determination.

25. The Secretary of State has prescribed classes of dwelling under that section in the PCD Regulations, including the Class D discount. Regulation 8 of the PCD Regulations provides:

8 Class D

The class of dwellings described in this regulation ("Class D") comprises every chargeable dwelling in England-

(a) which satisfies the requirement set out in paragraph (b) unless it has been such a dwelling for a continuous period of twelve months or more ending immediately before the day in question;

(b) the requirement referred to in paragraph (a) is that the dwelling is vacant and-

(i) (requires or is undergoing major repair work to render it habitable, or

(ii) is undergoing structural alteration; or

(iii) has undergone major repair work to render it habitable, if less than six months have elapsed since the date on which the alteration was substantially completed and the dwelling has continuously remained vacant since that date;

(c) for the purposes of paragraph (b) above "major repair work" includes structural repair work.

26. Regulation 2 of the PCD Regulations also provides relevant interpretive provisions when considering the application of a Class D discount. It provides –

2 Interpretation

(2) For the purposes of Class D-

(a) a dwelling is vacant on any day if on the day-

- (i) *in the case of a dwelling consisting of a pitch occupied by a caravan or a mooring occupied by a boat, the caravan or boat is unoccupied; and*
 - (ii) *in any other case, the dwelling is unoccupied and substantially unfurnished; and*
- (b) *in considering whether a dwelling has been vacant for any period, any one period, not exceeding six weeks, during which it was not vacant shall be disregarded."*

Decision and reasons

27. I commenced by considering whether the Appellant was the person liable for council tax in respect of Flat Studio First Floor 5, 16 Church Lane for the period 1 April 2014 to 15 September 2014.
28. I applied some weight to the BA's argument that it had found no trace of Sharon Yilmaz's existence, as I accepted that it was unusual for there to be no trace of a tenant from credit searches in the form of a bank account or a mobile phone contract etc.
29. I noted that no deposit had been paid but the Appellant it was explained that she did not always ask her tenants for a deposit. Evidence of another tenant not paying a deposit had been provided albeit with the rent being paid in advance as agreed between the Appellant and that tenant. I, therefore, attached little weight to the lack of a deposit in respect of Sharon Yilmaz.
30. I also attached little weight to the lack of evidence in respect of rent paid as I accepted, given that the tenancy had commenced some seven years ago, it was perfectly feasible that the Appellant no longer had records of rent paid at that time.
31. I attached greater weight to the witness statement of Raakhee Lohur from the letting agent. The BA had failed to provide any evidence to substantiate its claim that her account of her meetings with Sharon Yilmaz was not a genuine one.
32. The lack of a challenge from the BA that the tenancy signed by the Appellant and Sharon Yilmaz was genuine also lent weight to the tenancy having been properly in place for the period 15 March 2014 to 15 September 2014.
33. On balance, I therefore made a finding of fact that there was a genuine tenancy agreement between the Appellant and her tenant Sharon Yilmaz for the period 15 March 2014 to 15 September 2014 (inclusive). As this agreement was issued for a period of six months, it was clear that there was an inferior material interest and therefore the Appellant could not be liable for the council tax under section 6(2)(f) of the Act.
34. Then I turned to the second issue in dispute, being the Appellant's claim for a class D discount for Flat Studio Second Floor 7, 16 Church Street for the periods 1 April 2014 to 30 May 2014 and 24 July 2016 to 31 October 2016 and Flat Second Floor (Rear), 24 Great North Road for the period 15 May 2014 to 26 June 2014.
35. I found that the works that had been undertaken at Flat Studio Second Floor 7, 16 Church Street were as follows:
- a) Work had been undertaken on the flat for the period 1 April 2014 to

30 May 2014 according to Grzegorz Rybak's witness statement as the previous tenant had been evicted because he had smoked in the flat which was against the Appellant's rules. It was said that it could not be lived in as the tenant had damaged the flat and it was dirty and smelly. There was also damage to the kitchen;

- b) For the period 24 July 2016 to 31 October 2016, Grzegorz Rybak's witness statement stated that he had redesigned the room, converted the bathroom to a shower room and moved a stud wall to make the living area bigger, moved the kitchen, installed new flooring, plastered the walls, painted the walls and built cupboards and a wardrobe.

36. I find that the works that had been undertaken at Flat Second Floor (Rear), 24 Great North Road, for the period 15 May 2014 to 26 June 2014, were as follows:

- a) A new central heating system, a new boiler, shower cubicle, an electric shower and total plumbing which were installed by Mr Bull. He also confirmed that there was no hot or cold water supply or heating for the duration of this period.

37. The BA had argued, in respect of both dwellings, that the alterations were not structural alterations or major repair works and that they were purely minor works that a landlord would do in-between tenants. Furthermore, it had argued that there was no schedule of works and no evidence stating that the work was actually required. It also cast doubt on the reliability of the witness statements provided by some of the workmen.

38. Whilst the BA had cast doubt on the reliability of the witness statements, they could easily have verified the information with those involved as their contact information was contained within the Appellant's evidence bundle. As the BA had not presented any evidence to me to prove that the witness statements were false, I felt compelled to accept that they were genuine. I, therefore, attached little weight to this argument from the BA.

39. Mr Ormondroyd argued that if a house had similar work being undertaken, such as new central heating being installed, or the replacement of a bath or shower, it could still be occupied. However, he argued that the small size of the flats prevented them from being occupied for the duration of the works. For example, if a kitchen was being installed in one of these flats, the work would take up the majority of the flat space and make it impossible to live in.

40. On examining each of the three periods in dispute, I agree that the works were not of a structural nature, and individually the work such as the installation of central heating, installation of a boiler or moving of the kitchen area would not be considered to be major repair, if these works were undertaken in a house and not at the same time.

41. However, I did find Mr Ormondroyd's argument most convincing. The witness statements showed that a lot of work had been undertaken and being a property that was let, the works would need to be done at the same time in-between tenanted periods, to minimise any disruption to the tenants. I concluded the works were major to enable the flats to be made habitable.

42. I, therefore, considered that the appeal properties met the criteria for a class D discount and allowed all the appeals in respect of the discount for all of the periods that were in dispute.

Order

43. Under the provisions of regulation 38(1) of The Valuation Tribunal for England (Council Tax and Rating Appeals) (Procedure) Regulations 2009, the Valuation Tribunal for England orders -

- (a) that the BA's decision that the Appellant is liable to pay council tax in respect of Flat Studio First Floor 5, 16 Church Lane for the period 1 April 2014 to 15 September 2014 is reversed and the calculation of the Appellant's liability is quashed;
- (b) that the BA's decision that a Class D discount is not applicable in respect of Flat Studio Second Floor 7, 16 Church Street, Hornsey, London, N8 7BU for the periods 1 April 2014 to 30 May 2014 and 24 July 2016 to 31 October 2016 is reversed, the BA's calculation of the Appellant's resulting liability is quashed and the BA shall recalculate the Appellant's liability reduced by the Class D discount; and
- (c) that the BA's decision that a Class D discount is not applicable in respect of Flat Second Floor (Rear), 24 Great North Road, London, N6 4LU for the period 15 May 2014 to 26 June 2014 is reversed, the BA's calculation of the Appellant's resulting council tax liability is quashed and the BA shall recalculate the Appellant's liability reduced by the Class D discount.

44. Under regulation 38(9), the Billing Authority must comply with this order within two weeks of the date of its making.

Date: 22 March 2021

Appeal numbers: VT000005863, VT000005865 and VT000005872

Footnote:

The Appendix on the following page contains a spreadsheet provided on behalf of the Appellant which sets out details of all council tax liabilities as originally placed upon the Appellant by the Respondent.

These cover the periods as shown where the Respondent obtained Liability Orders, subsequently accepted in principle that the Appellant was not liable or should have been granted an appropriate discount together with periods which were still in dispute.

Those periods shown as still in dispute have now been resolved in the Appellant's favour with the making of the Orders set out in paragraph 43 above.

Appendix

No.	Band	Address	Liability Orders			Appeals Accepted in Principle by Haringey (BA)				Live appeals - disputed periods			
			Liability order amount (less costs)	From	To	Accepted tenant/discount claim	From2	to2	Discount Haringey applied	From2	to	Notes	Discount Haringey has applied
1	C	First Floor Front, Studio 2, 24 Great North Road	£ 1,289.46	01/04/2013	22/03/2014	Dr Rahman	01/04/2013	31/03/2014	n/a				
2	D	First Floor Rear, Studio 3, 24 Great North Road	£ 684.57	01/04/2013	15/09/2013	Gibbins/Malgorzata	01/04/2013	01/04/2014	n/a				
3	C	Second Floor Front, Studio 4, 24 Great North Road	£ 639.34	01/04/2013	10/11/2013	Moore	01/04/2013	10/11/2013	n/a				
4	C		£ 514.34	10/11/2013	31/03/2014					11/11/2013	15/12/2013	Empty: Class C	None
5	C					Vongtanee/Nowicz	16/12/2013	31/03/2013	n/a				
6	C	Second Floor Rear, Studio 5, 24 Great North Road	£ 1,322.06	01/04/2013	31/03/2014	Watts	01/04/2013	31/07/2013	n/a				
7	C					Repair	01/08/2013	15/09/2013	Class C				
8	C					Blacow	16/09/2013	14/05/2014	n/a				
9	C		£ 155.33	15/05/2014	26/06/2014					15/05/2014	26/06/2014	Repair	None
10	A	Studio 1, 16 Church Lane	£ 988.89	01/04/2014	31/03/2015	Pope	10/02/2014	29/11/2014	n/a				
11	A					Pollock	30/11/2014	30/07/2015	n/a				
12	A		£ 986.23	01/04/2015	31/03/2016	Padmore	31/07/2015	03/02/2016	n/a				
13	A		£ 145.51	03/02/2016	27/03/2016	Repair	03/02/2016	27/03/2016	Class C/D				
14	A					Pothier	28/03/2016	Onwards	n/a				
15	A	Studio 3, 16 Church Lane	£ 988.89	01/04/2014	31/03/2015	Antoine	30/03/2014	29/09/2015	n/a				
16	A		£ 986.23	01/04/2015	31/03/2016	Antoine	30/09/2015	14/03/2016	n/a				
17	A		£ 45.81	15/03/2016	31/03/2016	Repair	15/03/2016	28/10/2016	Class D				
18	A		£ 989.35	01/04/2016	31/03/2017	Dunford	29/10/2016	31/03/2017	n/a				
19	A	Studio 4, 16 Church Lane	£ 921.16	01/04/2014	06/03/2015	Baharna	08/03/2014	07/03/2015	n/a				
20	A	Studio 5, 16 Church Lane	£ 988.89	01/04/2014	31/03/2015					15/03/2014	15/09/2014	Yilmaz	n/a
21	A					Bruzesse	16/09/2014	17/09/2015	n/a				
22	A		£ 986.23	01/04/2015	31/03/2016	Grotek	18/09/2015	17/09/2016	n/a				
23	B	Studio 6, 16 Church Lane	£ 1,153.70	01/04/2014	31/03/2015	Dickinson	01/04/2014	31/03/2015	n/a				
24	A	Studio 7, 16 Church Lane	£ 988.89	01/04/2014	31/03/2015					01/04/2014	30/05/2014	Repair	Class C from 1/4/14
25	A					Jagdeo	31/05/2014	23/07/2014	n/a				
26	A		£ 309.88	01/04/2015	24/07/2015	Moreland	24/07/2014	24/07/2015	n/a				
27	A		£ 680.35	24/07/2016	31/03/2017					24/07/2016	31/10/2016	Repair	Class C from 24/7/16 to 23/8/16
28	A					Feix	01/11/2016	31/03/2017	n/a				
29	B	Studio 8, 16 Church Lane	£ 1,051.58	01/04/2014	08/03/2015	Jessep	07/04/2013	08/03/2015	n/a				
30	A	Studio 9, 16 Church Lane	£ 988.89	01/04/2014	31/03/2015	Lovatt	02/09/2013	01/09/2014	n/a				
31	A		£ 986.23	01/04/2015	31/03/2016	Butkiewicz	02/09/2014	31/03/2016	n/a				
			£ 18,791.81										