

**QUEEN'S CLUB GARDENS, LONDON W14**

**SERVICE CHARGE ACCOUNTS**

**YEAR ENDED 31 DECEMBER 2020**

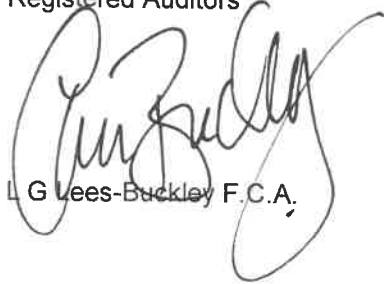
**QUEEN'S CLUB GARDENS, LONDON W14**

**REPORT OF THE ACCOUNTANTS**

We have prepared the attached service charge accounts for the year ended 31st December 2020, from the relevant books and records maintained by the managing agent, under the requirements of the Landlord and Tenant Act 1985. The reporting provisions of the Act do not require any opinion as to either the reasonableness of the costs included within the service charge accounts or the standard of the services or works provided.

We hereby certify that in our opinion the attached service charge accounts are a fair summary of the expenditure incurred for the year ended 31st December 2020 and comply with Section 21(5) of the Landlord and Tenant Act 1985 as amended and have been properly supported by accounts, receipts and other documents which have been produced to us.

LBCo Ltd  
Chartered Accountants &  
Registered Auditors



L G Lees-Buckley F.C.A.

16 Northfields Prospect  
Putney Bridge Road  
London SW18 1PE

Dated: 11th November 2021

**FLATS SERVICE CHARGE ACCOUNT - EXCLUDING GARAGES**

**YEAR ENDED 31 DECEMBER 2020**

	2020		2020	2019
	Actual	Actual	Budget	Actual
	£	£	£	£
<b>ROUTINE EXPENDITURE</b>				
<b>Staff costs:</b>				
Wages, pension, healthcare and life assurance		191,971	248,000	184,606
Rates and service charges - Porters' Flats		13,365	17,000	12,545
Contract staff		74,676	20,000	76,489
Utilities and maintenance		5,206	5,000	8,579
Uniforms and training		1,816	5,000	1,260
		<u>287,034</u>	<u>295,000</u>	<u>283,479</u>
<b>Estate office and stores:</b>				
Rent, Rates and service charges	2,929		9,000	6,726
Utilities, Maintenance & Cleaning	943		9,000	1,430
Telephone, Printing, stationery and sundry	14,412		12,000	16,136
			<u>30,000</u>	<u>24,292</u>
		18,284		
<b>Contracts, maintenance and services:</b>				
General repairs and sundry property maintenance expenses	37,294		40,000	54,473
Electricity - common parts	24,040		24,000	24,767
Door answerphone system maintenance	12,735		15,000	17,280
Communal TV System	7,944		8,000	7,216
Fire safety	4,726		6,000	5,283
Insurance	243,522		235,000	217,244
Managing agent's Insurance Arrangement fee (6 months)	8,424		0	0
Refuse removal	5,253		3,000	5,227
Window, carpet cleaning, cleaning materials	4,660		6,000	7,610
Pest control	18,657		20,000	20,516
Gardening, repairs, tree pruning and tennis courts	49,699		56,000	59,206
			<u>413,000</u>	<u>418,822</u>
		416,954		
<b>Fees:</b>				
Audit fee	9,000		9,000	9,240
Health and safety inspections	2,525		5,000	2,058
Legal and professional fees	9,705		8,000	7,890
Managing agent's fee	173,150		173,000	167,000
			<u>195,000</u>	<u>186,188</u>
		194,380		
<b>Bank interest received less taxation</b>				
		(279)	0	(1,507)
		<u>916,373</u>	<u>933,000</u>	<u>911,274</u>
<b>Non-annual expenditure</b>				
External Repairs & Redecoration Phase 3 - Contractor	122,983			
External Repairs & Redecoration Phase 3 - Surveyor's Fees	3,027			
External Repairs & Redecoration Phase 4 - Contractor	1,220,606			
External Repairs & Redecoration Phase 4 - Surveyor's Fees	33,752			
External Repairs & Redecoration Phase 5 - Surveyor's Fees	37,009			
Damp Investigation/Damp Proofing Works & Fees	17,032			
Modernisation Of & Safety Improvements To Central Garden Gate	11,779			
Fire Stopping Works In Common Parts	4,979			
Main Entrance Door Locks - Safety Improvements	3,491			
			<u>1,768,000</u>	<u>1,014,647</u>
<b>TOTAL EXPENDITURE</b>		<u>2,371,031</u>	<u>2,701,000</u>	<u>1,925,921</u>
<b>Transfer From Reserve Fund</b>				
		(227,954)	(886,000)	(172,113)
		2,143,077	1,815,000	1,753,808
<b>Advance Demands</b>		(1,815,834)		(1,753,808)
<b>Excess Service Charge Due</b>		<u>327,243</u>		<u>0</u>

**QUEEN'S CLUB GARDENS, LONDON W14**  
**FLATS SERVICE CHARGE ACCOUNT - EXCLUDING GARAGES**  
**ADDITIONAL NOTES UNDER THE LANDLORD AND TENANT ACT 1985**  
**AS AMENDED BY THE LANDLORD AND TENANT ACT 1987**  
**FOR THE YEAR ENDED 31ST DECEMBER 2020**

	(a)	(b)	Sub Total (c) (Column a + b)	(d)	(e)	(f)	(g)	Total For Year Ended 31.12.20 (Column c to g)
	£	£	£	£	£	£	£	£
<b>Staff costs:</b>								
Wages, pension, healthcare and life assurance	(2,110)	195,385	193,275		(2,085)		781	191,971
Rates and service charges - Porters' Flats		9,093	9,093	5,373	(1,101)			13,365
Contract staff	(5,406)	74,966	69,560			2,697	2,419	74,676
Utilities and maintenance	(858)	4,103	3,245	322			1,639	5,206
Uniforms and training	(62)	1,878	1,816					1,816
<b>Estate office and stores:</b>								
Rent, Rates and service charges		1,447	1,447	1,839	(357)			2,929
Utilities, Maintenance & Cleaning	(107)	881	774			92	77	943
Telephone, Printing, stationery and sundry	(9)	14,517	14,508	145	(840)	125	474	14,412
<b>Contracts, maintenance and services:</b>								
General repairs and sundry property maintenance expenses	(2,242)	33,993	31,751				5,543	37,294
Electricity - common parts	(3,136)	24,633	21,497				2,543	24,040
Door answerphone system maintenance		13,280	13,280		(749)	156	48	12,735
Communal TV System		7,944	7,944					7,944
Fire safety		4,726	4,726					4,726
Insurance		2,649	2,649	108,410		132,014	449	243,522
Managing agent's Insurance Arrangement fee (6 months)		16,710	16,710		(8,286)			8,424
Refuse removal		5,254	5,254	153	(154)			5,253
Window, carpet cleaning, cleaning materials	(567)	5,227	4,660					4,660
Pest control	(1,526)	18,467	16,941			588	1,128	18,657
Gardening, repairs, tree pruning and tennis courts	(183)	45,105	44,922	67	(70)	3,780	1,000	49,699
<b>Fees:</b>								
Audit fee	(8,820)	8,820	0				9,000	9,000
Health and safety inspections		2,525	2,525	1,312	(1,312)			2,525
Legal and professional fees	(2,490)	7,815	5,325				4,380	9,705
Managing agent's fee	(4,573)	184,175	179,602		(6,452)			173,150
<b>Bank interest received less taxation</b>								
		(279)	(279)					(279)
<b>Non-annual expenditure</b>								
External Repairs & Redecoration Phase 3 - Contractor	(41,227)	164,210	122,983					122,983
External Repairs & Redecoration Phase 3 - Surveyor's Fees		3,027	3,027					3,027
External Repairs & Redecoration Phase 4 - Contractor		961,330	961,330			259,276		1,220,606
External Repairs & Redecoration Phase 4 - Surveyor's Fees		28,326	28,326			5,426		33,752
External Repairs & Redecoration Phase 5 - Surveyor's Fees		19,890	19,890			17,119		37,009
Damp Investigation/Damp Proofing Works & Fees		17,032	17,032					17,032
Modernisation Of & Safety Improvement T Central Garden Gate		11,779	11,779					11,779
Fire Stopping Works In Common Parts	(15,649)	20,628	4,979					4,979
Main Entrance Door Locks Safety Improvements		3,491	3,491					3,491
Gardening	(4,874)	4,874	0					0
	(93,839)	1,917,901	1,824,062	117,621	(21,406)	421,273	29,481	2,371,031

**Note**

Column (a) are those costs paid in this year but relating to the previous year. (Creditors, Accruals and provisions b/fwd)

Column (b) are those costs paid in the year.

Column (c) are those costs incurred which have been demanded and paid in the year.

Column (d) are those costs paid in the previous year but relating to this year. (Prepayments b/fwd)

Column (e) are those costs paid in the year, but relating to the next period. (Prepayments c/fwd)

Column (f) are those costs incurred where a demand for payment from the suppliers of services etc. had been received by the landlord within the year, but remained unpaid at the year end. (Creditors c/fwd)

Column (g) are those costs incurred where no demand for payment from the suppliers of services etc. has been received by the landlord within the year. (Accruals and Provisions c/fwd)

**QUEEN'S CLUB GARDENS, LONDON W14**

**GARAGES SERVICE CHARGE ACCOUNT**

**YEAR ENDED 31 DECEMBER 2020**

	2020 Actual £	2020 Budget £	2019 Actual £
Insurance	1,537	1,800	1,390
General Repairs	2,952	750	1,512
Audit fee	180	190	180
Managing agent's fee	<u>1,415</u>	<u>1,415</u>	<u>1,368</u>
<b>TOTAL EXPENDITURE</b>	<b>6,084</b>	<b>4,155</b>	<b>4,450</b>
Bank interest received less taxation	(2)		(10)
<b>Transfer From Reserves</b>	<u>(1,927)</u>		<u>(440)</u>
	<b>4,155</b>		<b>4,000</b>
<b>Advance Demands</b>	<u>(4,155)</u>		<u>(4,000)</u>
	<u><u>0</u></u>		<u><u>0</u></u>

**QUEEN'S CLUB GARDENS, LONDON W14**  
**GARAGES SERVICE CHARGE**

**ADDITIONAL NOTES UNDER THE LANDLORD AND TENANT ACT 1985**  
**AS AMENDED BY THE LANDLORD AND TENANT ACT 1987**  
**FOR THE YEAR ENDED 31ST DECEMBER 2020**

	(a)	(b)	Sub Total (c) (Column a + b)	(d)	(e)	(f)	(g)	Total For Year Ended 31.12.20 (Column c to g)
	£	£	£	£	£	£	£	£
Insurance		701	701	836				1,537
General Repairs		2,952	2,952					2,952
Audit fee	(180)	180	0				180	180
Managing agent's fee	(33)	1,448	1,415					1,415
	<u>(213)</u>	<u>5,281</u>	<u>5,068</u>	<u>836</u>	<u>0</u>	<u>0</u>	<u>180</u>	<u>6,084</u>

**Note**

Column (a) are those costs paid in this year but relating to the previous year. (Creditors, Accruals and provisions b/fwd)

Column (b) are those costs paid in the year.

Column (c) are those costs incurred which have been demanded and paid in the year.

Column (d) are those costs paid in the previous year but relating to this year. (Prepayments b/fwd)

Column (e) are those costs paid in the year, but relating to the next period. (Prepayments c/fwd)

Column (f) are those costs incurred where a demand for payment from the suppliers of services etc. had been received by the landlord within the year, but remained unpaid at the year end. (Creditors c/fwd)

Column (g) are those costs incurred where no demand for payment from the suppliers of services etc. has been received by the landlord within the year. (Accruals and Provisions c/fwd)

**QUEEN'S CLUB GARDENS, LONDON W14**

**SERVICE CHARGE BALANCE SHEET**

**AS AT 31 DECEMBER 2020**

	2020		2019
	£	£	£
<b>CURRENT ASSETS</b>			
Lessee Arrears		11,301	6,453
Excess Service Charge Due - Flats		327,243	0
Prepayments		144,816	123,107
Sundry Debtors		27,825	16,992
Funds Held By Managing Agents		371,500	449,077
		<u>882,685</u>	<u>595,629</u>
<b>CURRENT LIABILITIES</b>			
Advance Service Charge Receipts	250,969		221,559
Creditors and Accruals	607,366		109,378
Income Tax	1		280
Sundry Creditors	19,269		29,451
		<u>877,605</u>	<u>360,668</u>
<b>NET ASSETS</b>		<u>5,080</u>	<u>234,961</u>

**REPRESENTED BY:**

	<b><u>Service Charge Reserve Funds</u></b>			
	2020			2019
	<b>Garages</b>	<b>General</b>	<b>Total</b>	<b>Total</b>
	£	£	£	£
At 1st January	7,007	227,954	234,961	407,514
Transfer In Year	(1,927)	(227,954)	(229,881)	(172,553)
At 31st December	<u>5,080</u>	<u>0</u>	<u>5,080</u>	<u>234,961</u>

**QUEEN'S CLUB GARDENS, LONDON W14**

**NOTES TO THE SERVICE CHARGE CERTIFICATE**

**FOR THE YEAR ENDED 31ST DECEMBER 2020**

**MANAGING AGENT'S STATEMENT OF INCOME**

Rendall and Rittner Limited have earned the following income (incl. VAT) relating to the service charge as a result of our management of Queen's Club Gardens in the year;

	2020	2019
	£	£
Management Fees	167,215	161,168
Staff Management Fees	7,200	7,200
DBS Checks	150	236
Training Fees	1,428	429
Façade Registration Fee	150	0
Insurance Arrangement Fee	8,424	0
	<u>184,567</u>	<u>169,033</u>

Commission payments were received by Rendall and Rittner Limited from the following external contractors, Temporary Staffing Solutions for the supply of temporary staff and Ecotricity for utility contracts placed with them.