

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

**SERVICE CHARGE ACCOUNTS**

**YEAR ENDED 31 DECEMBER 2021**

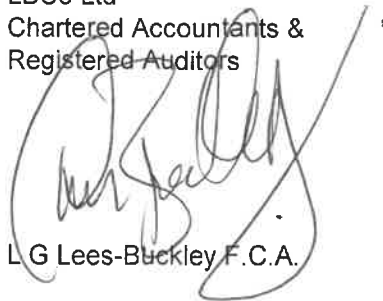
**QUEEN'S CLUB GARDENS, LONDON W14**

**REPORT OF THE ACCOUNTANTS**

We have prepared the attached service charge accounts for the year ended 31st December 2021, 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 2021 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: 20th October 2022

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

**FLATS SERVICE CHARGE ACCOUNT - EXCLUDING GARAGES**

**YEAR ENDED 31 DECEMBER 2021**

	2021 Actual £	2021 Actual £	2021 Budget £	2020 Actual £
<b>ROUTINE EXPENDITURE</b>				
<b>Staff costs:</b>				
Wages, pension, healthcare and life assurance		188,677	200,000	191,971
Rates and service charges - Porters' Flats		13,547	22,000	13,365
Contract staff		72,914	60,000	74,676
Utilities and maintenance		6,435	0	5,206
Uniforms and training		783	5,000	1,816
		<u>282,356</u>	<u>287,000</u>	<u>287,034</u>
<b>Estate office and stores:</b>				
Rent, Rates and service charges	10,989		8,000	2,929
Utilities, Maintenance & Cleaning	638		10,000	943
Telephone, Printing, stationery and sundry	<u>13,963</u>		<u>15,000</u>	<u>14,412</u>
		25,590	<u>33,000</u>	<u>18,284</u>
<b>Contracts, maintenance and services:</b>				
General repairs and sundry property maintenance expenses	47,175		45,000	37,294
Electricity - common parts	30,767		27,000	24,040
Door answerphone system maintenance	18,667		16,000	12,735
Communal TV System	9,802		8,000	7,944
Fire safety	4,602		6,000	4,726
Insurance	271,452		276,000	243,522
Managing agent's Insurance Arrangement fee (2020 6 months)	19,983		0	8,424
Refuse removal	5,636		6,000	5,253
Window, carpet cleaning, cleaning materials	2,668		8,000	4,660
Pest control	18,668		20,000	18,657
Gardening, repairs, tree pruning and tennis courts	<u>59,115</u>		<u>60,000</u>	<u>49,699</u>
		488,535	<u>472,000</u>	<u>416,954</u>
<b>Fees:</b>				
Audit fee	9,450		10,000	9,000
Health and safety inspections	9,916		5,000	2,525
Legal and professional fees	22,180		8,000	9,705
Managing agent's fee	<u>173,000</u>		<u>173,000</u>	<u>173,150</u>
		214,546	<u>196,000</u>	<u>194,380</u>
<b>Bank interest received less taxation</b>		<u>0</u>	<u>0</u>	<u>(279)</u>
		1,011,027	988,000	916,373
<b>Non-annual expenditure</b>				
External Repairs & Redecoration Phase 3 - Contractor	(360)			
External Repairs & Redecoration Phase 3 - Surveyor's Fees	2,069			
External Repairs & Redecoration Phase 4 - Contractor	124,867			
External Repairs & Redecoration Phase 4 - Surveyor's Fees	7,764			
External Repairs & Redecoration Phase 5 - Contractor	968,847			
External Repairs & Redecoration Phase 5 - Surveyor's Fees	27,300			
External Repairs & Redecoration Phase 6 - Surveyor's Fees	55,566			
Damp Investigation/Damp Proofing Works & Fees	<u>56,474</u>			
		1,242,527	882,000	1,454,658
<b>TOTAL EXPENDITURE</b>		<u>2,253,554</u>	<u>1,870,000</u>	<u>2,371,031</u>
<b>Transfer From Reserve Fund</b>		<u>0</u>	<u>0</u>	<u>(227,954)</u>
		2,253,554	1,870,000	2,143,077
<b>Advance Demands</b>		<u>(1,870,860)</u>		<u>(1,815,834)</u>
<b>Excess Service Charge Due</b>		<u>382,694</u>		<u>327,243</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 2021**

	(a)	(b)	Sub Total (c) (Column a + b)	(d)	(e)	(f)	(g)	Total For Year Ended 31.12.21 (Column c to g)
	£	£	£	£	£	£	£	£
<b>Staff costs:</b>								
Wages, pension, healthcare and life assurance	(781)	187,795	187,014	2,085	(1,682)	1,260		188,677
Rates and service charges - Porters' Flats		13,617	13,617	1,101	(1,171)			13,547
Contract staff	(5,116)	67,246	62,130				10,784	72,914
Utilities and maintenance	(1,639)	4,741	3,102				3,333	6,435
Uniforms and training		752	752			31		783
<b>Estate office and stores:</b>								
Rent, Rates and service charges		232	232	357			10,400	10,989
Utilities, Maintenance & Cleaning	(170)	404	234			302	102	638
Telephone, Printing, stationery and sundry	(599)	13,445	12,846	840	(915)		1,192	13,963
<b>Contracts, maintenance and services:</b>								
General repairs and sundry property maintenance expenses	(5,543)	48,386	42,843			576	3,756	47,175
Electricity - common parts	(2,543)	25,876	23,333				7,434	30,767
Door answerphone system maintenance	(204)	18,348	18,144	749	(226)			18,667
Communal TV System		11,665	11,665		(1,863)			9,802
Fire safety		4,602	4,602					4,602
Insurance	(124,176)	535,551	411,375		(139,923)			271,452
Managing agent's Insurance Arrangement fee		31,680	31,680		(11,697)			19,983
Refuse removal		5,007	5,007	154			475	5,636
Window, carpet cleaning, cleaning materials		2,668	2,668					2,668
Pest control	(4,573)	24,870	20,297		(1,809)		180	18,668
Gardening, repairs, tree pruning and tennis courts	(4,780)	60,047	55,267	70	(72)		3,850	59,115
<b>Fees:</b>								
Audit fee	(9,420)	9,420	0				9,450	9,450
Health and safety inspections		8,604	8,604	1,312				9,916
Legal and professional fees	(4,380)	14,398	10,018				12,162	22,180
Managing agent's fee		166,548	166,548	6,452				173,000
<b>Non-annual expenditure</b>								
External Repairs & Redecoration Phase 3 - Contractor	(23,657)	23,297	(360)					(360)
External Repairs & Redecoration Phase 3 - Surveyor's Fees		2,069	2,069					2,069
External Repairs & Redecoration Phase 4 - Contractor	(259,276)	350,506	91,230			33,637		124,867
External Repairs & Redecoration Phase 4 - Surveyor's Fees	(5,426)	13,190	7,764					7,764
External Repairs & Redecoration Phase 5 - Contractor		920,402	920,402				48,445	968,847
External Repairs & Redecoration Phase 5 - Surveyor's Fees	(17,119)	44,419	27,300					27,300
External Repairs & Redecoration Phase 6 - Surveyor's Fees		55,566	55,566					55,566
Damp Investigation/Damp Proofing Works & Fees		56,474	56,474					56,474
			0					0
	(469,402)	2,721,825	2,252,423	13,120	(159,358)	35,806	111,563	2,253,554

**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 2021

	2021 Actual £	2021 Budget £	2020 Actual £
Insurance	2,273	2,000	1,537
General Repairs	696	2,395	2,952
Audit fee	190	190	180
Managing agent's fee	<u>1,415</u>	<u>1,415</u>	<u>1,415</u>
<b>TOTAL EXPENDITURE</b>	<b>4,574</b>	<b>6,000</b>	<b>6,084</b>
Bank interest received less taxation	0		(2)
<b>Transfer To/(From) Reserves</b>	<u>1,426</u>		<u>(1,927)</u>
	6,000		4,155
<b>Advance Demands</b>	<u>(6,000)</u>		<u>(4,155)</u>
	<u>0</u>		<u>0</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 2021**

	(a)	(b)	Sub Total (c) (Column a + b)	(d)	(e)	(f)	(g)	Total For Year Ended 31.12.21 (Column c to g)
	£	£	£	£	£	£	£	£
Insurance		3,440	3,440		(1,167)			2,273
General Repairs		696	696					696
Audit fee	(180)	180	0				190	190
Managing agent's fee		1,393	1,393				22	1,415
	(180)	5,709	5,529	0	(1,167)	0	212	4,574

**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 2021**

	2021		2020
	£	£	£
<b>CURRENT ASSETS</b>			
Lessee Arrears		19,986	11,301
Excess Service Charge Due - Flats		709,937	327,243
Prepayments		160,527	144,816
Sundry Debtors		36,229	27,825
Funds Held By Managing Agents		349,168	371,500
		<u>1,275,847</u>	<u>882,685</u>
<b>CURRENT LIABILITIES</b>			
Advance Service Charge Receipts	344,780		250,969
Creditors and Accruals	167,291		607,366
Income Tax	1		1
Management Company Loan	740,000		0
Sundry Creditors	17,269		19,269
		<u>1,269,341</u>	<u>877,605</u>
<b>NET ASSETS</b>		<u>6,506</u>	<u>5,080</u>

**REPRESENTED BY:**

	<b><u>Service Charge Reserve Funds</u></b>			
	2021			2020
	<b>Garages</b>	<b>General</b>	<b>Total</b>	<b>Total</b>
	£	£	£	£
At 1st January	5,080	0	5,080	234,961
Transfer To/(From) Reserve In Year	1,426	0	1,426	(229,881)
At 31st December	<u>6,506</u>	<u>0</u>	<u>6,506</u>	<u>5,080</u>

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

**NOTES TO THE SERVICE CHARGE CERTIFICATE**

**FOR THE YEAR ENDED 31ST DECEMBER 2021**

**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;

	2021	2020
	£	£
Management Fees	167,215	167,215
Staff Management Fees	7,200	7,200
DBS Checks	150	150
Training Fees	0	1,428
Façade Registration Fee	0	150
Insurance Arrangement Fee	19,983	8,424
	<u>194,548</u>	<u>184,567</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 staff placement fees and Ecotricity for utility contracts placed with them.