

The [Institute of Chartered Accountants for England and Wales \(ICAEW\)](#), the [Royal Institution of Chartered Surveyors \(RICS\)](#) et.al., comprising of, among others, the Association of Residential Managing Agents ([ARMA](#)) issued, **in October 2011**, a technical release:

“Tech 03/11

Residential Service charge accounts

*Guidance on accounting and reporting in relation to service charge accounts for residential properties on which variable service charges are paid **in accordance with a lease or tenancy agreement***”

It is available at: www.icaew.com/~media/Files/Technical/technical-releases/legal-andregulatory/tech-03-11-residential-service-chargeaccounts.ashx.

I am referring to this document because, with his [12.09.13](#) letter, [Alex Books, Accounts Assistant, Martyn Gerrard](#):

- sent me an enclosure – headed “**Service charge statement - For the year ended 31 December 2012**”...
- ...produced – for an UNNAMED PARTY...
- ...by [ERRINGTON LANGER PINNER](#), [accountants registered with the ICAEW](#),...
- ...describing it as “*the latest year end accounts...*”
- ...and **claiming in the document: “Basis of report – Our work was carried out having regard to TECH 03/11 “Residents Service Charge Accounts”**”

At the time of reporting the event on my website, under [Martyn Gerrard # 15](#) – I stated that [the mafia](#) was having fun as **these so-called “accounts” are NOT compliant with my Lease – and that Errington Langer Pinner had very clearly opted to ignore it.**

Further, that it was breaching the recommendation in an accounting publication.

Having now looked at TECH 03/11 – it confirms further my conclusion that [Andrew David Ladsky](#) and his “[RICS](#)” and “[ARMA](#)” “[regulated](#)” ‘managing’ agents, [Martyn Gerrard](#) – with the compliance of, [Errington Langer Pinner](#) – colluded to add to [the criminal psychological harassment](#).

Indeed, **at the beginning** of TECH 03/11, under “**Foreword and summary**”, 1/3 of the way down - it states:

“**If the lease/tenancy agreement sets out the way in which service charges are be accounted for, who shall certify or approve the accounts, the costs that can be recovered and the periods of time for which accounts should be prepared, then the requirements of the lease must be followed**”

It also demonstrates further the type of firms endorsed by the “[ICAEW](#)”, “[RICS](#)” and “[ARMA](#)”