



LETTINGS MANAGEMENT DEPARTMENT  
Martyn Gerrard House, 197 Ballards Lane, Finchley, London N3 1LP  
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www.martyngerrard.co.uk

The award-winning agency... where integrity counts

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Our ref: : AB/12820

Ms N Y S Klosterkotter-Dit-Rawe  
3 Jefferson House  
11 Basil Street  
London  
  
SW3 1AX

12 September 2013

Dear Ms N Y S Klosterkotter-Dit-Rawe,

**RE: 3 Jefferson House 7-13 Basil Street**

What is Attached  
CANNOT be  
described as  
"accounts"  
= CONTINUATION  
of MacCrimmon  
Psychological  
HARASSMENT

Please find enclosed latest year end accounts, to keep for your own records.

Should you have any queries please do not hesitate to contact us, at the numbers on the letter head.

Yours sincerely,

Alex Brooks  
Accounts Assistant  
**Block Management Department**  
**MARTYN GERRARD ESTATE AGENTS**  
bm@martyngerrard.co.uk



**NAME OF LANDLORD?**  
**v. e.g. the "2004 accounts"**

**JEFFERSON HOUSE, 11 BASIL STREET,  
LONDON SW3**

**SERVICE CHARGE STATEMENT**

**FOR THE YEAR ENDED 31 DECEMBER 2012**

**CONTINUATION**  
**of the CRIMINAL**  
**PSYCHOLOGICAL**  
**HARASSMENT**

**The MAPA having fun**  
**- Contrast with the**  
**Requirements in my Lease**  
**Clause 2(2)(e)**  
**- Clause 2(2)(f)**  
**- Fourth Schedule Clause 8.**  
**+ WHO is the 'Landlord'?**  
**- CONTRAST eg. - 2004 'Accounts'**

**JEFFERSON HOUSE, 11 BASIL STREET, LONDON SW3**

**SERVICE CHARGE STATEMENT TO THE LESSEES**  
**FOR THE ACCOUNTING YEAR ENDED 31 DECEMBER 2012**

Accountant's report of factual findings to **the Landlord** of Jefferson House, 11 Basil Street, London SW3.

You have stated that an audit of the service charge accounts in accordance with International Standards on Auditing is not required under the terms of the residents leases for Jefferson House, 11 Basil Street, London SW3.

In accordance with our engagement letter, we have performed the procedures agreed with you and enumerated below with respect to the service charge statement of account set out in this document in respect of Jefferson House, 11 Basil Street, London SW3 for the year ended 31 December 2012 in order to **provide a report of factual findings** about the service charge accounts that you have issued.

This report is **made to the Landlord** for issue with the service charge accounts in accordance with the terms of our engagement. Our work has been undertaken to enable us to make this report to the Landlord and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Landlord for our work or for this report.

**Basis of report**

Our work was carried out having regard to TECH 03/11 "Residential Service Charge Accounts" published jointly by the professional accountancy bodies with ARMA and RICS. In summary, the procedures we carried out with respect to the service charge accounts were:

1. to check whether the figures contained in the accounts were extracted correctly from the accounting records maintained by or on behalf of the Landlord;
2. to check, based on a sample, whether entries in the accounting records were supported by receipts, other documentation or evidence that we inspected; and
3. to check whether the balance of service charge monies for this property agreed or reconciled to the bank statements for the accounts in which the funds are held.

Because the above procedures do not constitute either an audit or a review made in accordance with International Standards on Auditing (UK and Ireland) or International Standards on Review Engagements, we do not express any assurance on the service charge accounts other than in making the factual statements set out below.

Had we performed additional procedures or had we performed an audit or review of the financial statements in accordance with International Standards on Auditing (UK and Ireland) or International Standards on Review Engagements, other matters might have come to our attention that would have been reported to you.

**Report of factual findings:**

- (a) **With respect to 1** we found the figures in the statement of account to have been extracted correctly from the accounting records.
- (b) **With respect to 2** we found that those entries in the accounting records that we checked were supported by receipts, other documentation or evidence that we inspected.
- (c) **With respect to 3** we found that the balance of service charge monies for the property shown in these service charge accounts agrees or reconciles to the bank statements for the accounts in which the funds are held.

*Errington Langer Pinner*

**Errington Langer Pinner**  
**Chartered Accountants**

Date

*10 September 2013*

Pyramid House  
956 High Road  
Finchley  
London N12 9RX

**LIE- as TECH03/11**  
**very clearly states**  
**that the Lease**  
**takes precedence.**


**These paper-**  
**pushing**  
**activities are**  
**NOT compliant**  
**with covenants**  
**in my Lease**  
**(Clause 2).**

**Hence, by**  
**implication these**  
**so-called**  
**"accounts" -**  
**issued by "the**  
**ICAEW endorsed**  
**and regulated"**  
**Errington Langer**  
**Pinner are**  
**FRAUDULENT**

**(At end 2015) - Of course, they continued on their merry way: "2013" and "2014" "accounts"**

**JEFFERSON HOUSE, 11 BASIL STREET, LONDON SW3****BALANCING STATEMENT  
AS AT 31 DECEMBER 2012**

I did NOT receive "accounts" for year 2011... in relation to which Martyn Gerrard demanded £3,467.68 in "service charges" from me



	2012		2011	
	£	£	£	£
<b>Assets</b>				
Arrears owed by lessees	129,020		96,779	
Flat 3 recoverable expense	-		1,283	
Flat 33 recoverable expense	-		482	
Sums paid in this period but relating to subsequent period	18,021		20,338	
Net bank balances held	<u>386,058</u>	533,099	<u>272,418</u>	391,300
<b>Less:</b>				
<b>Liabilities</b>				
Matched lessees deposits held	32,051		21,035	
Advance ground rent demanded	8,800		9,100	
Other creditors	-		2,500	
Unallocated receipts	452		-	
Costs relating to the period but not yet paid	<u>16,927</u>	( 58,230 )	<u>12,701</u>	( 45,336 )
<b>Net assets</b>		<u>474,869</u>		<u>345,964</u>
<b>Contingency reserve fund</b>				
Balance brought forward from 1 January 2012	329,926		297,724	
Transfer from service charge account during the year	111,756		32,202	
Less:				
Transfer to service charge account during the year	-		-	
Balance at 31 December 2012	<u>441,682</u>		<u>329,926</u>	
<b>Owners fund</b>				
Balance brought forward from 1 January 2012	16,038		12,638	
Add:				
Ground rent demanded in the year	17,900		17,800	
Less:				
Ground rent paid	750		14,400	
Balance at 31 December 2012	<u>33,188</u>		<u>16,038</u>	
<b>Total funds</b>		<u>474,869</u>		<u>345,964</u>

**JEFFERSON HOUSE, 11 BASIL STREET, LONDON SW3**

**SERVICE CHARGE INCOME AND EXPENDITURE ACCOUNT  
FOR THE ACCOUNTING YEAR ENDED 31 DECEMBER 2012**

	2012		2011	
	£	£	£	£
<b>Expenditure relating to the period</b>				
<b>Schedule 1</b>				
<b>Buildings repair and maintenance</b>				
General and cleaning	14,819		14,181	
Lift	2,058		2,058	
Entryphone	4,836		4,673	
Pest control	2,700		2,636	
Gardening	1,933	26,346	1,188	24,736
<b>Utilities</b>				
Electricity	12,134		12,329	
Less: Recovered from lessees	(26,980)	(14,846)	(3,323)	9,006
<b>Administration</b>				
Management fees	15,000		15,000	
Accountancy	2,485		1,800	
Legal and professional fees	600		300	
Bank charges	-	18,085	-	17,179
<b>Insurance</b>		20,561		15,745
<b>Porter's expenses:</b>				
Porterage services		27,459		25,891
Rent		5,500		5,500
Telephone		419		793
<b>Sundry expenses</b>		-		2,151
		83,524		100,922
<b>Schedule 2</b>				
<b>Boiler repairs and maintenance</b>		3,578		10,848
<b>Gas</b>		-		8,714
<b>Total service charge costs</b>		87,102		120,485
<b>Contributions transferred to/(from) Contingency reserve fund</b>		111,756		32,202
<b>Total expenditure</b>		198,858		152,686
<b>Less:</b>				
Service charges demanded on account for the period	197,720		196,850	
Prior year service charge adjustment	-		5,050	
Late payment fees demanded	300		90	
Lessee retention written off	660		-	
Bank interest received	178	(198,858)	66	(202,056)
<b>(Surplus)/deficit to be retained/collected</b>		-		(49,370)
<b>(Surplus)/deficit at start of period</b>		-		49,370
<b>(Surplus)/deficit at end of period</b>		-		-

## **JEFFERSON HOUSE, 11 BASIL STREET, LONDON SW3**

### **NOTES TO THE SERVICE CHARGE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2012**

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**1. Accounting policies**

The accounts are prepared on the accruals basis.

**2. Tax provided on bank interest received**

A Service Charge Trust has been established by Section 42 of the Landlord and Tenant Act 1987. Interest earned on service charge monies held on deposit is taxable at the basic rate of income tax. The rate of tax applied to any interest received during the year was 20% (2011 - 20%).

**3. Bank account**

Service charge money was held in trust at National Westminster Bank plc, Harrow Town Centre Branch, 315 Station Road, Harrow, Middx HA1 2AD, under the following title and account number:

The North London Network Ltd Re BIC NWBK GB 2L

85806072

**4. Reserves**

The reserve fund has been established to provide funds in order to pay for major repairs which are expected to arise in the future. The present level of the fund may prove insufficient, given the uncertainty as to when such costs may arise.

Any shortfall in this fund resulting from expenditure incurred will be charged to the income and expenditure account in that year.

**JEFFERSON HOUSE, 11 BASIL STREET, LONDON SW3**

**FUND RECONCILIATION  
FOR THE YEAR ENDED 31 DECEMBER 2012**

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	2012	
	£	£
<b>Reserve fund b/fwd</b>		345,964
Lessee arrears b/fwd		( 96,779 )
		<hr/>
Received from lessees:		249,185
In relation to arrears	96,779	
In relation to current year	<u>97,955</u>	194,734
		<hr/>
		443,919
Expenditure less sundry income		( 115,220 )
		<hr/>
		328,699
Lessee arrears c/fwd		129,020
Owners fund		17,150
		<hr/>
<b>Reserve fund c/fwd</b>		<u><u>474,869</u></u>

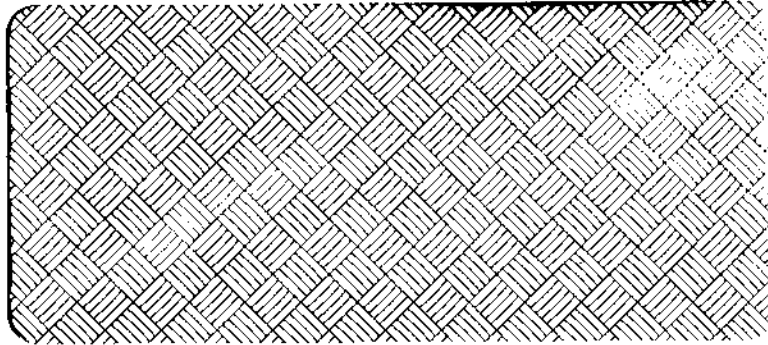
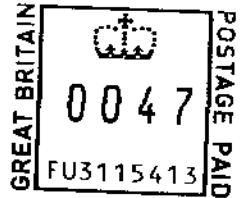
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**Martyn  
Gerrard**

Return Address:  
Martyn Gerrard House,  
197 Bellards Lane, London N3 1LP

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*Delivered on 17 Sep.  
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