



Wing Yip Business Centre

395 Edgware Road

Cricklewood

London NW2 6LN

Service Charge Expenditure Report

1st October 2021 –

30th September 2022



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Johnson Fellows. Charter House, Newhall Street, Birmingham, B3 1SW





Introduction

This report has been produced by Johnson Fellows on behalf of the Landlord, W Wing Yip & Brothers Property and Investments Ltd. It is intended to provide details of the expenditure incurred during the service charge period 1st October 2021 to 30th September 2022.

Enclosed within this report is a copy of the Service Charge Variance Schedule and Service Charge Apportionment Schedule.

The service charge is administered having regard to RICS Professional Statement; Service Charges in Commercial Property; 1st Edition.

The Property

The property is located on A5 Edgware Road within the north-west London area of Cricklewood. It is approximately 500m from J1 of the M1 Motorway and the North Circular Road. The City of London is approximately 5 miles to the south.

The Business Centre is a purpose built office and retail premises with brick facades under a pitched tiled roof. It adjoins the Wing Yip Superstore, which is part of the wider Wing Yip estate, including underground car parking, warehousing and the China House office building.

The ground floor of the property is occupied by the Wing Tai Restaurant and the Reindeer Cafe. The first floor is divided into cellular office suites with communal WC facilities. Wing Tai Restaurant has its own dedicated entrance. The first floor businesses have a shared ground floor entrance leading to a staircase and passenger lift.

The primary services provided for the property consist of internal cleaning of communal parts, utility consumption, lift maintenance, waste management, site security and external landscaping and maintenance.

Service Charge Objectives

The objective of Johnson Fellows as Managing Agent is to provide a high quality management service. In so doing we aim to provide a well maintained environment, delivering value for money for the service charge expenditure.

The objective of this report is to provide a clear explanation of the service charge expenditure on a not for profit/not for loss basis. It is also to promote clarity and transparency.

Should any occupier have comments on the format, or the information contained in this report which would assist in the report being improved for the benefit of all concerned, these comments would be welcomed. We would also welcome constructive feedback on the communal services provided at the property.

VAT

The property is elected for VAT, consequently the expenditure stated within this report is net of VAT.



Voids and Concessions

Where any void units exist, the responsibility for the service charge rests with the Landlord.

Banking

Due to the general level of service charge funds, they are not maintained within a discrete bank account. The funds are held within the Johnson Fellows Clients Account which is maintained with Barclays Bank plc. As a consequence, the service charge is not credited with any interest, neither are any bank charges allocated to the service charge.

Interest charged on the late payment of service charge by tenants is to be credited to the service charge.

Reserve Fund

There is no reserve fund.



Service Charge Apportionment

The apportionment for each schedule is detailed within the Service Charge Apportionment Schedule attached at Appendix A.

Three separate schedules have been adopted. Schedule 1 provides costs for the Business Centre, Schedule 2 the wider estate costs and Schedule 3 relates to waste management.

Schedule One All occupiers

Schedule Two All occupiers

Schedule Three First floor occupiers only

The apportionment percentages are calculated based on net internal floor areas.



Management Team

Management Surveyor:

Ian Starbuck
Johnson Fellows, Charter House, 163 Newhall Street, Birmingham, B3 1SW
Direct Dial: 0121 234 0462
Mobile: 07887 745 635
Email: ian.starbuck@johnsonfellows.co.uk

Ian Starbuck is responsible for the overall management of the property.

Facilities Manager:

Chris Monteith
Johnson Fellows, Charter House, 163 Newhall Street, Birmingham, B3 1SW
Direct Dial: 0121 234 0409
Mobile: 07786 072 755
Email: chris.monteith@johnsonfellows.co.uk

Chris Monteith is responsible for the repair and maintenance of the property and statutory compliance.

Site Manager:

Clive Manyeza
Mobile: 07711 396 763

Clive is on site one day per week and is responsible for litter picking, landscaping, minor items of repair and maintenance and tenant liaison for urgent matters.

Service Charge Accountant:

Rebecca Glover
Client Accounts
Johnson Fellows, Charter House, 163 Newhall Street, Birmingham, B3 1SW
Direct Dial: 0121 234 0405
Email: rebecca.glover@johnsonfellows.co.uk

Rebecca Glover is the client accountant responsible for this property.



Expenditure Commentary

All figures are shown net of VAT

SCHEDULE 1 - Business Centre Costs - All Occupiers

- **Internal Cleaning** **£13,080.18**

The expenditure relates to the contract cost for the internal cleaning of the Business Centre. It came in slightly over budget due to the increase in contract costs.

- **Toilet Requisites** **£670.26**

The expenditure relates to the provision of toilet consumables and cleaning materials. The costs were marginally under budget.

- **Pest Control** **£942.48**

The expenditure is for the pest control contract for the Business Centre with Rentokil, which came in slightly above budget due to a rise in the contract costs.

- **Window Cleaning** **£660.00**

The costs incurred are for the window cleaning contract for the Business Centre, based on quarterly visits. The expenditure was marginally under the budget.

- **Estate Cleaning (Drains)** **£0.00**

The expenditure heading is the Business Centre's contribution towards the cleaning of the drains at the estate. No expenditure was incurred during the year.

- **External Landscaping** **£0.00**

No budget was provided under this cost heading due to the services that are completed by the Site Manager.

- **External Repairs & Maintenance** **£0.00**

The cost heading allowed for a contribution towards any external building repair items. No expenditure was incurred.

- **Internal Repairs & Maintenance** **£2,814.70**

The budget allowed a contingency for any unforeseen repairs and maintenance to the communal areas. It was also to facilitate the completion of essential works recommended within the Fire Risk Assessment. Various items were completed, but the major costs surrounded repairs within the toilets. Overall, expenditure was under budget.

- **Electricity** **£3,587.86**

The cost heading relates to the electricity consumption within the common areas of the Business Centre. Expenditure was under budget.



- **Gas** **£788.40**

The budget relates to the gas consumption for the heating of the communal areas of the Business Centre. The expenditure was under budget.

- **Water Charges** **£1,723.58**

The expenditure relates to the water rates for the common areas of the Business Centre. It was above the budget figure for the year.

- **Lift Maintenance Contract** **£1,388.10**

The cost heading is for the annual maintenance contract for the passenger lift within the Business Centre. The expenditure was over budget, due to the inclusion of the alarm line costs.

- **Lift Repairs** **£440.00**

The budget allowed a contingency sum for any unforeseen repairs that were required to the lift during the year. The expenditure was under budget.

- **M&E Maintenance Contract** **£7,998.43**

The cost heading covers the contract cost for the weekly testing of the fire alarm, lightning protection, emergency lighting and boiler service. Total expenditure was above budget.

- **M&E Repairs** **£4,896.91**

The budget heading provided a contingency for repairs to the Landlord's M&E equipment. Various works were completed, but the single biggest expense was the enforced replacement of one of the boilers. The expenditure coming in above budget.

- **Health & Safety** **£675.00**

The heading allowed for the completion of the Landlord's risk assessments and audits. A health & safety and fire risk assessment was completed. The expenditure was under budget.

- **Staff Wages** **£4,744.00**

The heading relates to the costs of the Site Manager. The Site Manager is at the property one day per week and is responsible for landscaping, minor items of repair and maintenance and tenant liaison for urgent matters. Overall, we anticipate that this will result in cost savings whilst also improving the service. The expenditure was slightly over budget due to an increase in contract costs during the year.

- **Security Systems** **£0.00**

The budget heading allowed for the maintenance of the CCTV equipment. No expenditure was incurred during the year.



- **Audit Fee** **£650.00**

The cost heading allows for the year end accounts to be certified by an independent accountant as recommended by the RICS Service Charge Professional Statement. The cost was under budget.

- **Planned Preventative Maintenance** **£0.00**

The budget heading allowed for a Building Surveyor to prepare a Planned Preventative Maintenance Report for the property, which is recognised as good estate management practice. However, this was not completed within the service charge year.

- **Management Fee** **£7,603.00**

This figure represents the costs incurred for the management of the property, administration of the service charge and completing periodic inspections. The RICS Service Charge Professional Statement recommends that this be a fixed fee, subject to annual review or indexation. The fee was in line with the budget.

- **Facilities Management** **£4,320.00**

The figure represents the costs incurred to organise and supervise the various contracts in place, deal with items of maintenance, ensuring compliance and complete regular site inspections. The fee was in line with the budget.

Total

Schedule 1 **£56,982.90**



SCHEDULE 2 - Estate Costs - All Occupiers

- **External Repairs & Maintenance** **£980.00**

The heading allowed for the Business Centre's contribution towards any wider communal repairs at the site. The expenditure relates to works to the bin store and external pressure washing.

- **Electricity** **£4,256.40**

The expenditure heading is the contribution towards the external communal electricity consumption. Costs were above budget for the year.

- **Security Guarding** **£25,142.60**

The expenditure heading is the Business Centre's contribution towards the 24/7 site security guarding. The costs were over the budget figure.

Total

Schedule 2 **£30,379.00**

SCHEDULE 3 – First Floor Occupiers Only

- **Waste Management** **£1,153.76**

The expenditure relates to the refuse collection contract for all first floor Business Centre occupiers. The restaurants maintain their own contracts. The expenditure was under budget.

Total

Schedule 3 **£1,153.76**



Budget Approval

A handwritten signature in black ink, appearing to read 'A. Lantieri', written over a dotted line.

Facilities Manager

Dated 20th March 2023

A handwritten signature in black ink, appearing to read 'Paul Starbuck', written over a dotted line.

Partner

Dated 20th March 2023



Appendix A

Wing Yip Business Centre, Cricklewood

Service Charge Apportionment Schedule

1st October 2021 - 30th September 2022

Unit	Schedule	Area Sq Ft	Percentage
Unit 2 Gnd Floor	1	6,023	36.31%
Unit 3 Gnd Floor	1	2,606	15.71%
Unit 5 1st Floor	1	337	2.03%
Unit 6 1st Floor	1	540	3.26%
Unit 7 1st Floor	1	717	4.32%
Unit 8 1st Floor	1	643	3.88%
Unit 9 1st Floor	1	732	4.41%
Unit 10 1st Floor	1	698	4.21%
Unit 11 1st Floor	1	724	4.37%
Unit 12 1st Floor	1	632	3.81%
Unit 13 1st Floor	1	606	3.65%
Unit 15 1st Floor	1	710	4.28%
Unit 16 1st Floor	1	708	4.27%
Unit 17 1st Floor	1	910	5.49%
1 Total		16,586	100.00%
Unit 2 Gnd Floor	2	6,023	36.31%
Unit 3 Gnd Floor	2	2,606	15.71%
Unit 5 1st Floor	2	337	2.03%
Unit 6 1st Floor	2	540	3.26%
Unit 7 1st Floor	2	717	4.32%
Unit 8 1st Floor	2	643	3.88%
Unit 9 1st Floor	2	732	4.41%
Unit 10 1st Floor	2	698	4.21%
Unit 11 1st Floor	2	724	4.37%
Unit 12 1st Floor	2	632	3.81%
Unit 13 1st Floor	2	606	3.65%
Unit 15 1st Floor	2	710	4.28%
Unit 16 1st Floor	2	708	4.27%
Unit 17 1st Floor	2	910	5.49%
2 Total		16,586	100.00%
Unit 5 1st Floor	3	337	4.23%
Unit 6 1st Floor	3	540	6.79%
Unit 7 1st Floor	3	717	9.01%
Unit 8 1st Floor	3	643	8.08%
Unit 9 1st Floor	3	732	9.20%
Unit 10 1st Floor	3	698	8.77%
Unit 11 1st Floor	3	724	9.10%
Unit 12 1st Floor	3	632	7.94%
Unit 13 1st Floor	3	606	7.62%
Unit 15 1st Floor	3	710	8.92%
Unit 16 1st Floor	3	708	8.90%
Unit 17 1st Floor	3	910	11.44%
3 Total		7,957	100.00%



Appendix B

Wing Yip Business Centre, Cricklewood

Service Charge Variance Schedule

1st October 2021 - 30th September 2022

The property is VAT registered. Figures for all schedules are shown net of VAT.

Service Charge Item	Schedule	Budget 2021-22	Expenditure 2021-22
Internal Cleaning	1	£ 12,500.00	£ 13,080.18
Toilet Requisites	1	£ 750.00	£ 670.26
Pest Control	1	£ 925.00	£ 942.48
Window Cleaning	1	£ 700.00	£ 660.00
Estate Cleaning	1	£ 900.00	£ -
External Landscaping	1	£ -	£ -
External Repairs & Maintenance	1	£ 500.00	£ -
Internal Repairs & Maintenance	1	£ 4,000.00	£ 2,814.70
Electricity	1	£ 5,000.00	£ 3,587.86
Gas	1	£ 2,500.00	£ 788.40
Water Charges	1	£ 1,000.00	£ 1,723.58
Lift Maintenance Contract	1	£ 1,090.00	£ 1,388.10
Lift Repairs	1	£ 2,000.00	£ 440.00
M&E Maintenance Contract	1	£ 6,500.00	£ 7,998.43
M&E Repairs	1	£ 3,000.00	£ 4,896.91
Health & Safety	1	£ 1,500.00	£ 675.00
Staff Wages	1	£ 4,407.00	£ 4,744.00
Security Systems	1	£ 300.00	£ -
Audit Fee	1	£ 700.00	£ 650.00
Planned Preventative Maintenance	1	£ 3,000.00	
Management Fee	1	£ 7,603.00	£ 7,603.00
Facilities Management	1	£ 4,320.00	£ 4,320.00
1 Total		£ 63,195.00	£ 56,982.90
External Repairs & Maintenance	2	£ 750.00	£ 980.00
Electricity	2	£ 2,000.00	£ 4,256.40
Security Guarding	2	£ 19,500.00	£ 25,142.60
2 Total		£ 22,250.00	£ 30,379.00
Waste Management	3	£ 1,600.00	£ 1,153.76
3 Total		£ 1,600.00	£ 1,153.76
TOTAL		£ 87,045.00	£ 88,515.66

WING YIP & BROTHERS PROPERTY AND INVESTMENTS LTD
BUSINESS CENTRE , 395 EDGWARE ROAD, CRICKLEWOOD
STATEMENT OF SERVICE CHARGE EXPENDITURE
FOR THE YEAR ENDED 30 SEPTEMBER 2022



bennett whitehouse
CHARTERED ACCOUNTANTS

WING YIP & BROTHERS PROPERTY AND INVESTMENTS LTD
BUSINESS CENTRE , 395 EDGWARE ROAD, CRICKLEWOOD
STATEMENT OF SERVICE CHARGE EXPENDITURE
FOR THE YEAR ENDED 30 SEPTEMBER 2022

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**INDEPENDENT ACCOUNTANTS' REPORT TO THE LANDLORD OF
BUSINESS CENTRE , 395 EDGWARE ROAD, CRICKLEWOOD**

We have reviewed the accompanying statement of service charge expenditure for Business Centre for the year ended 30 September 2022 and a summary of significant accounting policies and notes to the service charge expenditure report set out on page 7 to 8. The statement of service charge expenditure has been prepared by Johnson Fellows LLP, in their capacity as managing agents, in accordance with guidance issued by the RICS to supplement the RICS code of Practice, Service Charges in Commercial Property (the code).

Managing Agent's responsibility for the statement of service charge expenditure

Johnson Fellows LLP are responsible for the preparation of the statement of service charge expenditure and for such internal controls as they determine are necessary to determine the preparation of statements that are free from material misstatement, whether due to fraud or error.

Reporting Accountants' responsibility

Our responsibility is to express a conclusion on the statement of service charge expenditure based on the procedures we have performed and the evidence we have obtained. We conducted our review in accordance with the International Standard on Review Engagements (ISRE) 2400, Engagements to Review Historical Financial Statements (Revised). ISRE 2400 (Revised) requires us to conclude whether anything has come to our attention that causes us to believe that the statement of service charge expenditure, taken as a whole, is not prepared in all material respects in accordance with the provisions of the Code of Practice 'Service Charges in Commercial Property' issued by RICS. ISRE 2400 (Revised) also requires us to comply with relevant ethical requirements.

A review of statement of service charge expenditure in accordance with ISRE 2400 (Revised) is a limited assurance assignment. The procedures performed in a review are substantially less than those performed in an audit conducted in accordance with International Standards on Auditing. Accordingly, we do not express an audit opinion on the statement of service charge expenditure. As the reporting accountant we have performed the following procedures:

- checked whether entries in the accounting records are supported by invoices, receipts, other documentation or evidence
- made enquiries of management and others responsible for the services that comprise the service charge on this property
- applied analytical procedures.

The procedures do not include a review of the allocation or apportionment of service charge expenditure to occupiers.

**INDEPENDENT ACCOUNTANTS' REPORT TO THE LANDLORD OF
BUSINESS CENTRE , 395 EDGWARE ROAD, CRICKLEWOOD**

Conclusion

Our report is made in accordance with the terms of our engagement with Wing Yip & Brothers Property and Investments Ltd and is intended solely for Johnson Fellows LLP, as managing agent to issue to current occupiers and the landlord. This report should not be distributed to or used by other parties. Our work has been undertaken to enable us to make this report to Wing Yip & Brothers Property and Investments Ltd and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility or liability to anyone other than Wing Yip & Brothers Property and Investments Ltd in connection with the report of this engagement.

Based on the procedures we have performed and the evidence we have obtained, nothing has come to our attention that cause us to believe that the statement of service charge expenditure is not prepared, in all material respects, in accordance with the provisions of the Code of Practice 'Service Charges in Commercial Property' issued by the RICS.

On the basis of information and explanations provided to us by Johnson Fellows LLP, in our opinion, the expenditure incurred and to be incurred by the Lessor for the year ended 30 September 2022 was £88,515.66 exclusive of VAT.

Bennett Whitehouse Service Charge Limited

BENNETT WHITEHOUSE SERVICE CHARGE LIMITED
Chartered Accountants
11 Centre Court
Vine Lane
Halesowen
West Midlands
B63 3EB

28 February 2023

WING YIP & BROTHERS PROPERTY AND INVESTMENTS LTD
BUSINESS CENTRE , 395 EDGWARE ROAD, CRICKLEWOOD
SERVICE CHARGE EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 30 SEPTEMBER 2022

Total All Schedules	Actual 2022 £	Budget 2022 £	<i>Budget Variance</i> £	Prior Period £	<i>Prior Variance</i> £
Schedule 1 Business Centre Costs	56,982.90	63,195.00	(6,212.10)	53,815.00	3,167.90
Schedule 2 Estate Costs	30,379.00	22,250.00	8,129.00	26,213.00	4,166.00
Schedule 3 First Floor	1,153.76	1,600.00	(446.24)	1,755.00	(601.24)
TOTAL ALL SCHEDULES	88,515.66	87,045.00	1,470.66	81,783.00	6,732.66

For breakdown of all schedules see pages 4 to 6

WING YIP & BROTHERS PROPERTY AND INVESTMENTS LTD
BUSINESS CENTRE , 395 EDGWARE ROAD, CRICKLEWOOD
SERVICE CHARGE EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 30 SEPTEMBER 2022

Schedule 1 - Business Centre Costs	Actual 2022 £	Budget 2022 £	Budget Variance £	Prior Period £	Prior Variance £
MANAGEMENT					
Management fees					
Management Fee	7,603.00	7,603.00	-	7,320.00	283.00
Accounting fees					
Accountancy fees	650.00	700.00	(50.00)	960.00	(310.00)
Site management resources					
Building Manager	4,744.00	4,407.00	337.00	8,566.00	(3,822.00)
Facilities Manager	4,320.00	4,320.00	-	-	4,320.00
Health,safety and environmental					
Health & Safety	675.00	1,500.00	(825.00)	665.00	10.00
UTILITIES					
Electricity					
Electricity	3,587.86	5,000.00	(1,412.14)	3,659.00	(71.14)
Gas					
Gas	788.40	2,500.00	(1,711.60)	1,906.00	(1,117.60)
Water					
Water & Sewerage Charges	1,723.58	1,000.00	723.58	321.00	1,402.58
SOFT SERVICES					
Security					
Security Systems	-	300.00	(300.00)	-	-
Cleaning and environmental					
Internal Cleaning	13,080.18	12,500.00	580.18	12,927.00	153.18
Window Cleaning	660.00	700.00	(40.00)	-	660.00
Pest Control	942.48	925.00	17.48	-	942.48
Hygiene Services/Toiletries	670.26	750.00	(79.74)	-	670.26
HARD SERVICES					
Mechanical and electrical services (M&E)					
M&E Maintenance Contract	7,998.43	6,500.00	1,498.43	12,375.00	(4,376.57)
M&E Repairs	4,896.91	3,000.00	1,896.91	2,961.00	1,935.91
Lift and escalators					
Lift Maintenance Contract	1,388.10	1,090.00	298.10	2,155.00	(766.90)
Lit Repairs	440.00	2,000.00	(1,560.00)	-	440.00
Fabric repairs and maintenance					
Planned Preventative Maintenance	-	3,000.00	(3,000.00)	-	-
Internal Repairs & Maintenance	2,814.70	4,000.00	(1,185.30)	-	2,814.70
External Repairs & Maintenance	-	500.00	(500.00)	-	-
Drainage	-	900.00	(900.00)	-	-
SCHEDULE 1 - BUSINESS CENTRE COSTS TOTAL	56,982.90	63,195.00	(6,212.10)	53,815.00	3,167.90

WING YIP & BROTHERS PROPERTY AND INVESTMENTS LTD
 BUSINESS CENTRE , 395 EDGWARE ROAD, CRICKLEWOOD
 SERVICE CHARGE EXPENDITURE ACCOUNT
 FOR THE YEAR ENDED 30 SEPTEMBER 2022

Schedule 2 - Estate Costs	Actual 2022 £	Budget 2022 £	Budget Variance £	Prior Period £	Prior Variance £
UTILITIES					
Electricity					
Electricity	4,256.40	2,000.00	2,256.40	3,514.00	742.40
SOFT SERVICES					
Security					
Security Guarding	25,142.60	19,500.00	5,642.60	22,699.00	2,443.60
HARD SERVICES					
Fabric repairs and maintenance					
External Repairs & Maintenance	980.00	750.00	230.00	-	980.00
SCHEDULE 2 - ESTATE COSTS TOTAL	30,379.00	22,250.00	8,129.00	26,213.00	4,166.00

WING YIP & BROTHERS PROPERTY AND INVESTMENTS LTD
BUSINESS CENTRE , 395 EDGWARE ROAD, CRICKLEWOOD
SERVICE CHARGE EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 30 SEPTEMBER 2022

Schedule 3 - First Floor	Actual 2022 £	Budget 2022 £	Budget Variance £	Prior Period £	Prior Variance £
SOFT SERVICES					
Cleaning and environmental					
Refuse collection	1,153.76	1,600.00	(446.24)	1,755.00	(601.24)
SCHEDULE 3 - FIRST FLOOR TOTAL	1,153.76	1,600.00	(446.24)	1,755.00	(601.24)

WING YIP & BROTHERS PROPERTY AND INVESTMENTS LTD
BUSINESS CENTRE , 395 EDGWARE ROAD, CRICKLEWOOD
NOTES TO THE STATEMENT OF SERVICE CHARGE EXPENDITURE
FOR THE YEAR ENDED 30 SEPTEMBER 2022

1 Accounting policies

The accounts are prepared in accordance with the provisions of the lease and on the accruals basis.

2 Bank account

Service charge money was held at Barclays in a client account under the title Johnson Fellows LLP Client Account. Any interest earned on the funds is retained by Johnson Fellows as per the management agreement

3 VAT

The property is elected for VAT purposes and therefore all service charge expenditure stated is exclusive of VAT.

4 Management fees

Johnson Fellows LLP are appointed to manage the common areas of the property. The management fee charged solely for the management of the service charge for the year ended 30 September 2022 was agreed at a fixed fee of £7,603.00 The management fee is reviewed annually. Asset management and rent collection costs are excluded from the service charge management fee.

Total employment costs of the on site manager and their assistant is included within the service charge expenditure.

Summary of all fees charged by the managing agent -

	2022
	£
Management fees	7,603.00

WING YIP & BROTHERS PROPERTY AND INVESTMENTS LTD
BUSINESS CENTRE , 395 EDGWARE ROAD, CRICKLEWOOD
NOTES TO THE STATEMENT OF SERVICE CHARGE EXPENDITURE
FOR THE YEAR ENDED 30 SEPTEMBER 2022

5 Accruals

The accruals included in the service charge expenditure relate to goods and services actually incurred within the year ended 30 September 2022, but no invoice had been received at the year end date.

Sch Code	£
01 Accountancy fees	1,520.00
01 Water & Sewerage Charges	265.38
02 Electricity	400.00
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	2,185.38
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6 Empty units and concessions granted to tenants

Where appropriate, costs are apportioned on a daily basis and for the avoidance of doubt it is confirmed that the landlord bears an appropriate proportion of the service charge expenditure in respect of voids and vacant premises.

Likewise, if any tenant has any form of concession, whereby their contribution towards the service charge is capped, or is lower than the apportionment due, the landlord pays the difference.