As we know, the so-far rather-ignored leaseholder service charge audit [finished over two years ago and hidden in various LBTH/THH drawers until this year] identified payment of CCL by leaseholders when no such payment was, in fact, due. A refund has been proposed for one year of CCL recently.

Request:

How long have THH leaseholders in -reality- been paying the CCL?

Since, for example, the acquisition of the contract by Corona Energy? Is this time period subject to independent and audit-level confirmation by the energy suppliers themselves?

What is the -exact- calculation used for the current refund proposal? A vague piece of random spreadsheet is not an acceptable response.

CCL was not passed on to leaseholders in the 2009/10 final accounts, but some gas CCL had been identified for 2008/9 and 2010/11 for boiler fuel. There were some elements identified in the communal energy bills for 2010/11 (electricity) and these have all been included in the refunds.

The refunds took the CCL values identified on each invoice and apportioned them to leaseholders in the same way that costs are apportioned. Calculations for energy charges take the overall costs for each boiler, divide this by the overall boiler points for the system, and multiply it by the boiler points for the individual properties.

\[
\text{overall boiler site cost} \times \frac{\text{individual boiler point}}{\text{overall system boiler points}} = \text{charge}
\]

The same sort of calculation is done for communal energy but using GRV (Gross Rateable Value) instead of boiler points, against the communal energy costs to each block

\[
\text{overall block cost} \times \frac{\text{individual GRV}}{\text{overall block GRV}} = \text{charge}
\]

Refunds were made to leaseholders where it was found that CCL had been included, and where no CCL had been included no refunds were made.

Regarding Mr B's account, he has heating from the Kiln Court Boiler. CCL: for 2008/9 was identified as £2166.28 and £2279.22 for 2010.11m totalling £4445.50.
Mr B's boiler point = 21
Kiln Court Boiler's boiler points = 1664.3

the calculations are as follows:

2008/9

£2166.28 \times \frac{21}{1664.3} = £27.33

2010/11

£2279.22 \times \frac{21}{1664.3} = £28.76

Total refund
= £27.33 + £28.76
= £56.09

This was applied to Mr B’s account on 21st October 2011

Regarding Mr B's communal energy, no CCL was passed on and so no refund was made