



Appeal Decision

Site visit made on 24 September 2026

by Robin Buchanan BA (Hons) MRTPI

an Inspector appointed by the Secretary of State

Decision date: 30 September 2026

Appeal Ref: APP/E5900/C/25/3361722 48A White Horse Road, London E1 0ND

- The appeal is made under section 174 of the Town and Country Planning Act 1990, as amended (the Act).
 - The appeal is made by Imperial Accounting Ltd against an enforcement notice issued by the Council of the London Borough of Tower Hamlets.
 - The notice was issued on 6 February 2025.
 - The breach of planning control as alleged in the notice is 'Without planning permission, the change of use of the ground floor public house (Class Sui Generis) to an office use (Class E)'.
 - The requirement of the notice is to: cease the ground floor use of the Premises as an office.
 - The period for compliance with the requirement is: three (3) months.
 - The appeal proceeds on the grounds set out in section 174(2)(b) and (g) of the Act.
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Decision

1. It is directed that the enforcement notice be corrected and varied as follows:
 - Breach of planning control - insert '*material*' between '*the*' and '*change of use*'.
 - Requirement - delete '*the Premises*' and insert '*the Property*'.
 - Time for compliance – delete '*Three (3) months*' and insert '*Four (4) months*'.
2. Subject to these corrections and this variation, the appeal is dismissed and the enforcement notice is upheld.

Enforcement Notice

3. It is important that the notice is in order. The land to which the notice relates is described as 'the Property' and to be consistent, the requirement should also refer to this, not 'the Premises'. The alleged breach of planning control then refers to a 'change of use' but the meaning of development in section 55(1) of the Act includes the making of any 'material' change in the use of any buildings (which then requires planning permission under sections 55(1) and 57(1)). I am satisfied that the notice can be corrected in these regards without injustice to any party.

Ground (b)

4. For ground (b) to succeed, the onus is firmly on the appellant to demonstrate, on the balance of probability, that the matters stated in the corrected breach of planning control had not occurred as a matter of fact by the date the notice was issued. This centres on the reference to 'an office use (Class E)' of the ground floor of the Property.

5. In essence, the appellant considers that because the notice pursues 'an office', it means a use in Schedule 2, Part A, Class E(g)(i)¹. Whereas the appellant claims the ground floor of the Property was occupied by an accountancy firm who operate as a Class E(c) use, not an office. Class E relates to commercial, business and service use, including:
 - Class E(c)(i) for the provision of financial services principally to visiting members of the public; and
 - Class E(g)(i) for an office to carry out any operational or administrative functions.
6. I saw that the ground floor of the Property is still occupied by the appellant company. There is little to suggest other than that the core purpose of this accountancy firm is to provide financial services. I also accept that Class E(c)(i) does not exclude some remote, incidental client interaction such as by telephone or written correspondence. Nor some operational and administrative back-office functions, such as for general management of the business.
7. But when the notice was issued, the Council maintains it appeared that the use of the ground floor of the Property was an office in Class E. This was informed by an Enforcement Officer site visit and shown in some photographs taken at the time included in the notice.
8. The appellant has provided little to show that when the notice was issued, the primary main use of the ground floor of the Property was to regularly receive visiting members of the public (clients or potential new clients) and provide financial services in-person. For example, an inventory of client meetings or similar objective evidence to support its claim of Class E(c)(i) use. Even if that is what has happened since, it is not relevant to ground (b).
9. I acknowledge that the appellant's explanation does not necessarily require corroboration to be accepted. However, it is not sufficiently precise or unambiguous and set against it there is contradictory evidence from the Council. These circumstances make the appellant's claim less likely, rather than more likely.
10. Consequently, the appellant has not demonstrated, on the balance of probability, that the matters stated in the notice had not occurred as a matter of fact by the date the notice was issued. For these reasons, ground (b) fails.

Ground (g)

11. For ground (g) to succeed, the appellant must demonstrate that the 3 month period specified in the notice to take the steps required by it falls short of what should reasonably be allowed.
12. I have no reason to doubt that an office or financial services use could cease operating from the ground floor of the Property within 3 months. But this could have significant, unduly immediate implications for the appellant company, which is a tenant, including for staff and clients. The appellant seeks an additional 3 months (and at least 6 months in total) so that suitable, vacant alternative accommodation can be found, then for the company to be relocated without disruption to the continuity of the business.

¹ The Town and Country Planning (Use Classes) Order 1987, as amended

13. There is little objective evidence from the appellant to substantiate that suitable alternative accommodation to rent 'is in short supply' or that it would take such an inordinate amount of time to secure. Nor have I been informed about the number of staff employed at the Property or if this is the only premises used by the appellant company. Moreover, it is not clear to me what due diligence the appellant company undertook prior to its occupation, such as about relevant planning history, including the Council's objective to prevent an unjustified loss of the former public house use of the ground floor of the Property.
14. Nonetheless, although a snapshot at the time of my site visit, I saw 5 staff and, amongst other things, a significant quantity of what I was informed were client files on shelving. While this may not be a large number of employees ('many'), it is a notable number of people who likely rely on the appellant company to earn a living, if only in part, and on whom many clients likely depend for financial well-being.
15. As a matter of principle, timely and effective planning enforcement is endorsed in relevant Planning Practice Guidance. I also accept that the Council has discretion under section 173A(1)(b) of the Act to extend the period for compliance. However, the period in the notice must be sufficient to begin with and there is little apparent specific justification from the Council for 3 months in this case. I am also mindful that planning enforcement should be remedial, not punitive.
16. In light of all the above, there is little to justify the appellant's request for an additional 3 months and at least 6 months in total. In these circumstances it would be tantamount to an unwarranted temporary planning permission and unduly perpetuate harm the development has caused. However, I consider that a further 1 month to consolidate transition of the appellant company to a suitable premises elsewhere is proportionate and justified for the reasons given above. Consequently, the 3 month compliance period falls short of what should reasonably be allowed and ground (g) succeeds.

Overall Conclusion

17. Ground (b) fails but ground (g) succeeds, so the appeal is successful to this extent. I shall alter the time period for compliance accordingly and then uphold the corrected and varied notice.

Robin Buchanan

INSPECTOR