

**IN THE UPPER TRIBUNAL
ADMINISTRATIVE APPEALS CHAMBER**

Appeal No. T/2016/74

Appellant: Christchurch Coaches Ltd.

On Appeal From: Traffic Commissioner for the West of England

Reference: PH1138045

Public Inquiry Dates: 4 August 2016 and 23 September 2016

Venue: Bristol

Decision Date: 4 November 2016

Appeal to Upper Tribunal: 30 November 2016

UT Hearing Date: 17 March 2017

**DECISION OF THE UPPER TRIBUNAL
ON AN APPEAL AGAINST THE DEPUTY TRAFFIC COMMISSIONER**

**Upper Tribunal Judge M R Hemingway
Upper Tribunal Member D Rawsthorn
Upper Tribunal Member M Farmer**

100.4 Subject Matter: Repute and fitness

**DECISION OF THE UPPER TRIBUNAL
(ADMINISTRATIVE CHAMBER)
ON AN APPEAL FROM A DECISION OF A DEPUTY TRAFFIC COMMISSIONER
FOR THE WEST OF ENGLAND**

Decision

1. **This appeal does not succeed.** We confirm the decision of the Deputy Traffic Commissioner (“DTC”) given on 4 November 2016 following a public inquiry in Bristol held on 4 August 2016 and 23 September 2016 (reference PH1138045) to refuse the appellant’s application for a Standard International Public Service Vehicle Operator’s Licence authorising the operation of one vehicle.

Hearing

2. We held an oral hearing of this appeal at Field House (London) on 17 March 2017. The appellant was represented by Mr Paul Carless Snr (“Mr Carless”), a Traffic Consultant.

The law and the issue raised by the appeal

3. Put simply, to succeed in an application for a type of licence specified above, an applicant must be able to demonstrate, amongst other things, that it is of good repute for the purposes of section 14ZA(2)(b) and Schedule 3 of the Public Passenger Vehicles Act 1981.

4. This appeal concerns an issue within the context of good repute sometimes referred to as “fronting”. Essentially, fronting occurs where an application is pursued by an individual or company but with the intention that another shall operate the business. Thus, the applicant is a “front” for another. Typically, fronting might occur where it is thought that if the other person made an application it would be refused. It is, therefore, a means of circumventing the statutory regulatory framework.

The background

5. Mrs Elizabeth Humphrey, though she does not use his surname, is married to Mr David Arthur John Thompson.

6. This appeal concerns the refusal of an application made by Christchurch Coaches Ltd, on a form completed and signed by Mrs Humphrey as “owner” and dated 12 April 2015. However, it is necessary, in order to place matters into context, to set out certain of the history leading up to that application.

7. Mr Thompson and Mrs Humphrey were previously directors of a company called David Thompson Tours Ltd. That company had encounters with the regulatory system and on 17 November 2010 a Deputy Traffic Commissioner decided to revoke its licence and make orders of disqualification with respect to each of them. That decision was, however, subsequently overturned by the Upper Tribunal though it ordered an indefinite reduction in the number of vehicles that could be operated by the company and imposed a condition that Mr Thompson would not undertake any driving without the introduction of additional management changes to be approved by the Traffic

Commissioner. The Upper Tribunal also decided that his repute as a transport manager had been “tarnished”. On 3 February 2012 Mrs Humphrey ceased to act as a director of that company albeit that she remained a shareholder. On 22 March 2012, a liquidator was appointed and on 14 May 2012, whilst Mr Thompson remained a director, the company surrendered its licence.

8. Christchurch Coaches Ltd was incorporated on 10 April 2012. Mr Thompson was appointed as one of its directors at that time but resigned his directorship on 1 May 2015. On the same date Mrs Humphrey was appointed as a director, in fact it seems the sole director, of the company. Another individual one Amanda Suzanne Jenkins, had been recorded as having been a director though not after 2013 (but see below).

9. The form of application for a licence which had been completed by Mrs Humphrey on 12 April 2015, and therefore before Mr Thompson’s resignation as a director, did not name him as a director although it did so name Mrs Jenkins. It also indicated that Mrs Jenkins was the proposed transport manager. Pausing there, Mrs Jenkins was to go on to indicate to the DTC that she had known nothing of any appointment as a director, an indication which the DTC accepted as being truthful. The Central Licensing Office (CLO) raised concerns with respect to the application, those concerns relating, in part, to what was felt to be incorrect factual information contained in the application form. There were further concerns arising from Mrs Humphrey and the proposed transport manager’s previous links to David Thompson Tours Ltd and to Mr Thompson. There was also a Driver and Vehicles Services Agency (DVSA) investigation which had been undertaken at the request of Dorset Police. However, that was not to have any bearing upon the DTC’s decision with respect to the relevant licence application.

The public inquiry and the Commissioner’s decision

10. The DTC’s decision records her identification of the particular issue raised by Mrs Humphrey’s application in this way:

“24. The particular issue relevant to the matter of repute that falls to be considered by me is whether the applicant company is or is not, a device employed by Mr Thompson to obtain an operator’s licence that shall be used as a “front” for continued passenger transport operations by him.”

11. In explaining why she resolved that issue against the applicant company and Mr Thompson she set out, carefully, and in very considerable detail, these findings:

“29a. Mrs Humphrey’s occupation noted against her appointments as a director on Companies House records has been given variously as ‘Secretary’, ‘Accountant’ and ‘Accounts’. In the course of correspondence with CLO upon this application (see page 99 of the Applicant’s Brief) she is described as having an A.A.T (Association of Accounting Technicians) qualification. I accept the submissions made on her behalf that she is currently employed full-time in a position of ‘significant responsibility’ as an Export Compliance and Site Manager for a large company, Honeywell Aerospace, and is remunerated well by her employer commensurate with that. Given her responsibilities, skills and experience, I would therefore reasonably expect Mrs Humphrey to be fully familiar with all of the key facts concerning the Applicant company and its business, as she has been its sole named director since 1 May 2015. I find however, from errors made by her in the application form and from her responses to me at Inquiry, as considered in these reasons, that this has not been the case. I find the explanation that ‘rightly or wrongly’ she had been waiting for the licence to be

granted to 'take up the reins' and would (only) then know fully what was going on and happening to be incredible. This has significantly reduced the weight I give to her evidence;

- b. Mrs Humphrey informed me that she acquired the company from her husband Mr Thompson at the 'end of March 2015', and that there was no particular significance for the timing of this transaction. She advised the CLO on 2 June 2015 (see page 110 of the Applicant's Brief), confirmed in a letter dated 6 June 2016 (see page 113 of the Applicant's Brief), that she acquired the company for the 'mailing list and holidays'. The latter is taken by me to refer to the company's holidays business. Mrs Humphrey also stated to the CLO that she did not acquire any vehicles as '...without an operator's licence I had no use for the vehicles.' This account is not fully clear and understandable or consistent as a company is a legal entity and by acquiring its shares all of its assets and liabilities would be acquired, which would include any vehicles owned by it and she had filled in the application form stating that the Applicant had 2 vehicles. In due course, details of a single vehicle to be operated if the licence were granted were produced to CLO, T359 JWA, with the registered keeper details produced for this vehicle showing the registered keeper to be the Applicant company (since 2013 and pre-dating the end of March 2015 when the change of control of the company is described to have occurred). I accept that the DVLA national register of keepers is not proof of legal ownership. It is maintained primarily to identify vehicles and their keepers – to assist law enforcement and the collection of taxes and to facilitate improved road safety. The legal ownership of the vehicle remains unclear. This vehicle, T359 JWA had however previously been specified against the Donald Licence whilst the Applicant company remained its registered keeper and subject to the attendant concerns raised by DVSA that it was being operated by Mr Thompson, since at least March 2015.
- c. Emails sent to the CLO after the application was made were sent initially showing the sender ('From') at the head of the message to be Mr Thompson. The explanation given to the CLO when this was queried was that Mrs Humphrey had not noticed that the default sender details that came up were still in Mr Thompson's name and maintained that the emails were in fact from her. I find this difficult to believe, particularly given that Mrs Humphrey has otherwise been described to me in support of grant of the application to be a 'stickler for detail'. (I also note that the early example email in the Brief was e-mailed using the company's email facilities on a weekday in 'normal office hours' and Mrs Humphrey works full-time, although I accept that she may possibly have been off work for some reason at that time (page 107 of the Applicant's Brief, email Sent 10:27 on Monday 25/05/15)).
- d. In his decision of 2010, DTC Maddrell had noted that Mrs Humphrey was a named director of David Thompson Tours Limited, attended the Inquiry but gave no evidence, as Mr Thompson explained she was the operator company's secretary, and took no part in management. It appears from her evidence and admissions at this Inquiry that she has also played little part in the management of the affairs of the Applicant company even though she took on the role of director from 1 May 2015.
- e. Mrs Humphrey's previous involvement as a director of operator's licence PH1012626, held by the company David Thompson Tours Limited and the Public Inquiry attended by her in connection with that licence is not disclosed in any response to the question in Section 13 – previous licence history, of the PSV421 form completed by her for this application. I accept that the questions could be read as applying to the corporate entity David Thompson Tours Limited, rather than her as an individual, except for question

13 d). Notwithstanding the facts set out in paragraphs 5 and 6 above, Mrs Humphrey answered question 13d) of the PSV421 application form 'NO', that is:

'Has any person named in this application (including partners directors or transport managers) ever been involved in a company, or business, that has gone into (or is going into) liquidation owing money'.

- f. Mr Thompson was involved with the Applicant company from its incorporation on 10 April 2012. Mr Thompson acted as a director of the company from that time until his appointment was terminated with effect from 1 May 2015. This is after 15 April 2015 when the company's application was signed and submitted by Mrs Humphrey, omitting Mr Thompson's details as a director at that time and holding herself out as a director of the company before the effective date of her appointment recorded at Companies House. Mrs Humphrey was unable to explain to me how this incorrect information was given by her on application, other than to state that she believed the changes in directors had been effected by that date (15 April 2015) and there was simply an administrative delay in noting this. I find that this explanation by her conflicts with the annual accounts of the company filed at Companies House in June 2015 for the year ended 30 April 2015, which show Mr Thompson as the director of the company throughout that accounting period to 30 April 2015 with no mention of Mrs Humphrey's appointment as a director in that period.
- g. Further, Mrs Humphrey listed the Proposed Transport Manager as a director of the company in the application form – who has not been a director of the company (by her account at any time and) from Companies House records at any time since July 2014. By signing the declaration of the application form Mrs Humphrey declared to the Traffic Commissioner that all of the information given by her was true, but, at the very least, she clearly failed to check this information herself and it was not.
- h. In the June 2015 correspondence with the CLO Mrs Humphrey also made reference to particular administrative reasons for the delayed filing of the changes in directors and shareholder at Companies House that she says took place at the end of March 2015. She stated that she would now address this and that the changes should be made within the next 7 days and once made she would be the only director of the company. Her response made at this date does not make sense as the changes had already been made at Companies House on 8 May, such that it appears that she was not aware of the notifications filed at Companies House, or the detail of them, after the application was submitted, when she responded to the CLO in June 2015.
- i. As mentioned above, the Proposed Transport Manager has been named previously as a director of the company on Companies House records during periods when Mr Thompson was the other director of the company and its sole shareholder. From those records, Mrs Jenkins was appointed as a director, with Mr Thompson, from incorporation of the company on 10 April 2012 until 4 June 2013. She was then re-appointed as a director from 30 June 2013 until 24 July 2013. Mrs Jenkins explained to me that she had been employed by David Thompson Tours Limited as a coach driver until it ceased trading and since that time had been employed by Angela Coaches and its subsequent owner Amport and District Coaches. She had remained friends with Mrs Humphrey and is godmother to her son. She explained that she does not get on well with Mr Thompson 'personality wise', describing him as 'volatile', or share his opinions. Mrs Jenkins emphatically denies any knowledge of her previous appointments as a director of the Applicant company and I accept her evidence in that respect. I find that

the notification of these matters was filed in electronic form at Companies House, which could be actioned by a director of the company or another authorised person without the knowledge or permission of Mrs Jenkins. In the absence of further information, there is no reason apparent to me for recording her as a director during these two separate periods. By accepting her evidence, I am drawn to conclude that false information was filed by the Applicant company at Companies House on 4 separate occasions relevant to Mrs Jenkins (the notifications of: her initial appointment; termination of that appointment; her re-appointment; and termination of that appointment). This repeated provision of false information raises further concerns as to the integrity of the company, at that time managed and controlled by Mr Thompson, and this has continued since he apparently ceased acting as the director of the business on 1 May 2015 (by signing the annual accounts for the period ended 31 May 2015 and filed at Companies House, considered below).

- j. Mrs Humphrey stated that the company had 2 vehicles in the PSV421 application form dated 12 April 2015, signed by her. The parking permission letter provided with the application refers to parking for 2 coaches, with the availability for 3 coaches in total. When interviewed by DVSA TE Coghlan Mrs Humphrey was unsure whether the company was the registered keeper of both vehicles or if Mr Thompson was the registered keeper of one of them. Details of registration mark T359 JWA were provided to the CLO. The DVSA check of DVLA records as at 28 May 2015, showed the registered keeper of that vehicle registration mark T359 JWA to be 'Christchurch Coaches Limited' (since 2013) and the registered keeper of vehicle registration mark JSV 343 to be 'Christchurch Coaches David Arthur J Thompson'. In each case the address given is the residential address of Mr Thompson and Mrs Humphrey. As the person who, by her account, had acquired the company at the end of March 2015 I would have expected Mrs Humphrey to be certain as to the registered keeper details for the 2 vehicles parked at the site using parking authority in the name of the Applicant company and whether one or both of these vehicles had the company as its registered keeper. The company has a legal responsibility to keep the DVLA records accurate and up to date. At the hearing in August 2016 Mrs Humphrey explained that at the time of the application (12 April 2015) both vehicles were up for sale and that these had been sold 6-8 months ago. Another PSV had been purchased earlier in 2016, and was now hired out to Laguna Travel. She had not been involved in the sales or this purchase. She was not certain what the proceeds of sale were (? £15000) or how much the new vehicle had cost. She had left the sales as well as the purchase of the new vehicle to Mr Thompson as '...he knows what vehicle can or can't do a job.' She did not know what insurance arrangements for the current vehicle were in place (even though the vehicle was being 'hired out without a driver' to Laguna Travel) as she 'had not been involved in these personally'. It was unclear to me whether all or any of these transactions were carried out by Mr Thompson personally or were carried out on behalf of the company – the position remains nebulous. I found the lack of clarity to be incredible from the individual holding the office of director of the company and particularly so when fully aware of the intense scrutiny of the Police, DVSA and this Office on the activities of Mr Thompson including his connections to this application.
- k. I note that the Applicant company's accounts filed at Companies House for the period ended 30 April 2015 recorded that the company had assets of £2774.00 (which implicitly had been acquired by the company since the last accounting period ended 30 April 2014, when no assets were recorded). The assets are not specified but the amount suggests that as at 30 April 2015 no vehicles were in fact owned by the Applicant and questions arise as to the ownership of the vehicles and if in fact the legal owner was/ is Mr Thompson.

- l. The proposed operating centre nominated for this Licence, was initially located at the Cane Showroom at Three Legged Cross, Wimborne and this was visited by DVSA TE Coghlan to interview Mrs Humphrey on 27 May 2015. The PSV registration marks T359 JSA and JSV 343 were seen (as photographed by DVSA TE Coghlan) to be parked in a fenced and gated area at the proposed operating centre site, but the gates to this area were locked. Vehicle T359 JWA is seen in these photographs to be the livery 'CHRISTCHURCH COACH Holidays' with an email shown as 'holidays@christchurchcoachesltd.com' which is the contact email address given for this application and a telephone number which is also the contact telephone number for this application. Mrs Humphrey did not have the keys to access the locked site, explaining that Mr Thompson was the key holder. I did not find her explanation that this is because she would only need to have the keys to the site if the licence was granted to be convincing, speaking as the director of the company with the rights of access and parking at the site and the registered keeper of at least one vehicle parked there.
- m. Mrs Humphrey had been asked by Dorset Police to produce at the interview on 27 May 2015 documentation relating to the company's 2 vehicles referred to on application and the parking arrangements. She produced documentation authorising the use of the parking area (for which she held no keys) and a maintenance contract for unspecified vehicle(s) (which was in her name rather than the name of the company). She explained that Mr Thompson had all of the driver and maintenance records (as well as the keys to the parking area) and it was submitted to me that the company would not have these as it was not operating. I do not fully accept this submission – as I would expect the company to have the maintenance records for a vehicle for which it was the registered keeper and the keys to the site which is was [sic] authorised to use and was using to park that vehicle.
- n. Mrs Humphrey does not appear to have been in appropriate control of the records filed at Companies House since her appointment effective 1 May 2015 and the accuracy of information provided by the company to Companies House. The company's accounts for the year ended 30 April 2015 filed at Companies House are signed on behalf of the Board by Mr Thompson as 'director'. That approval, confirmed by the signature of Mr Thompson on 24 June 2015, is nullified if Mr Thompson had ceased to be a director of the company effective 1 May 2015 as filed. The accounts should be approved by the Board and signed by a current director at the date the accounts are signed off, in this case, Mrs Humphrey. Whilst not required, an explanatory note could have been made in the accounts of the change in directors between the year-end and date when the accounts were approved. The action signifies that Mr Thompson was still in control of the company's affairs for practical purposes at that time.
- o. Mrs Humphrey and Mrs Jenkins each accept they will not be present at the operating centre in office hours each day to oversee the day-to-day activities of Mr Thompson as the driver of the vehicle and day-to-day contact for customers. Mrs Humphrey is in other full-time employment. Mrs Jenkins is in other part-time employment as a PCV driver and is committed to act as a Transport Manager for this licence for 8 hours proposed to be carried out for 8 hours on Monday each week.
- p. At the Inquiry on 4 August 2016, a letter was produced from Hurnbridge Sports and Social Club dated 28 June 2016 to the Applicant, stating:

'Further to your recent request to use our site for the parking of one coach, the Directors have considered your request and I am pleased to inform you that we will grant you permission to park at our site commencing 1st July 2016.'

On questioning by me Mrs Humphrey admitted that these new parking arrangements had been made by Mr Thompson. She was unsure as to the terms of the arrangements agreed but believed that the rent was £25 a month. At my directions, further documentation was provided following the Inquiry concerning this. I had requested documentary evidence of the full arrangements in place between the Applicant company and the owner or landlord of the proposed new site. Only brief details are recorded in the permission letter then provided. The rental is given as £100 plus VAT per calendar month. The parking authority is to park one coach on the premises. It refers to the Applicant having '...the use of the "dedicated" space as discussed. This will always be available to you and you must not park the coach anywhere else on the site.' The location of the designated space is not identified other than to refer to a discussion. There is no mention of any special arrangements concerning access to the parking space to secure safety that may be appropriate on match days when increased public use of the site, including by children, would be expected."

12. The DTC went on to remind herself that the onus was upon the Applicant company to satisfy her that Mr Thompson would not have a decisive interest or influence in the company. She then explained that whilst some of the findings in paragraph 29 might not have been determinative of themselves when taken in isolation, they were, when taken together, sufficient to cause her to conclude that the Applicant company had failed in that regard. At paragraph 32 of her decision the DTC added that whilst she had considered whether to accept an undertaking offered by the company that Mr Thompson would not take part in the management, direction or administration of its running, she did not trust the undertaking.

The appeal to the Upper Tribunal

13. The grounds of appeal, signed by Mr Carless, commence by making the point that there is "no bar to Mrs Humphrey continuing to use her own name". That seems to be a pre-emptive strike against any argument that she had deliberately not adopted his surname in order to artificially create an impression of distance between them. It was asserted that her plan to operate the business was not "incredible" and that with the assistance of her proposed transport manager (despite the tarnishing of her reputation) she would be capable of running the business properly. It was argued that there was no evidence to suggest that the company was being used or would be used as a front for Mr Thompson.

14. Mr Carless also provided us with a helpful skeleton argument in advance of the hearing. In summary the points made therein were to the effect that the proposed transport manager remained of good repute; that although the DTC had made adverse findings regarding certain other parties involved in the conjoined public inquiry those other parties had not been shown to be linked in any meaningful way to the Applicant company; that the DTC's decision had been based on supposition and conjecture; that it was not unusual for a person completing an application form to misinterpret what was required or accidentally give inaccurate information; that the explanation Mrs Humphrey had advanced regarding her not possessing keys to the locked site and regarding the sign writing on the two vehicles (see paragraph 291 of the DTC's decision) was perfectly credible; that the proposed transport manager would be able to deal with many of the day-to-day running matters (a reference

to paragraph 29o of the DTC's decision) and that insufficient weight had been attached to "the positive aspects of this case".

The oral hearing before the Upper Tribunal

15. As indicated, the hearing was attended by Mr Carless who addressed us. There were no other attendees. Essentially, he relied upon the points made in his skeleton argument. He acknowledged that the central issue was that relating to "fronting". However, much of the evidence relied upon by the DTC had been circumstantial. Mrs Humphrey is intelligent and capable. She would have a well-qualified transport manager to assist her. The DTC had suggested, at paragraph 27 of her decision, that an arrangement whereby a vehicle belonging to the Applicant company had been hired to a company called Laguna Travel an organisation for whom Mr Thompson had been working as a driver, was an arrangement the legitimacy of which "may be questioned". However, if the DTC had been concerned by that matter then an adjournment ought to have been granted so that the matter could be properly investigated.

Our reasoning

16. Since Mr Carless is an experienced representative in this field we have focussed only upon the points he has made orally and in writing.

17. We first of all turn to the points made in the written grounds of appeal. As to those, whilst we would readily agree with Mr Carless that it is not unusual or at least not as unusual as it was for a married woman not to take the surname of her husband, it had never been suggested that she had not done so in order to seek to distance herself from Mr Thompson. Such was not a feature of the DTC's reasoning which we are reviewing. As such, we do not see that the point takes matters further. The DTC did not say that she thought Mrs Humphrey's plans to operate the business were "incredible". Again, it does not seem to us, therefore, that this ground of appeal advances matters. We accept she did point out at paragraph 29(o) that Mrs Humphrey was in other full time employment and would not be present at the operating centre each day. However, we cannot see, in reading the decision as a whole, that the point played a role of any significance in the outcome of the appeal. The real issues revolved around honesty. Viewed in that context the question of whether she could properly run the business without daily attendance was at best peripheral. The last of the written grounds is really no more than an assertion. We would observe though that the DTC's reasoning is, in our judgment as sound as it is thorough. The conclusions reached are evidence based ones.

18. As to the skeleton argument, and insofar as those points differ from those made in the grounds, we would say this. The issue regarding the repute of the proposed transport manager did not go to the heart of the appeal at all. As we have already said, the question related to fronting and, essentially, the genuineness or honesty of Mrs Humphrey in the way she was pursuing the application which has led to this appeal. Whilst it is true that the DTC was dealing, at the same public inquiry, with various other allegations concerning Mr Thompson and other parties, none of that impacted upon her assessment as to the application made by Christchurch Coaches Ltd. It is apparent, once again, from the passage we have quoted above, that the DTC correctly focused only on issues of direct relevance to the application made by it. As to the way in which the application had been completed, as the DTC had noted at paragraph 29(a), the evidence before her had shown that Mrs Humphrey is a highly qualified individual in the field of accounting

and that she held a position with “significant responsibility” at Honeywell Aerospace. In those circumstances it was reasonable to expect that she would be able to complete an application form with accuracy if she was simply being honest and straightforward. So, for example, one would not have expected her to have omitted the fact that Mr Thompson remained a director of Christchurch Coaches Ltd. as of 12 April 2015 when she had completed and signed the form. As to the point concerning the keys, we agree with the DTC that it would reasonably be expected that she rather than Mr Thompson whom according to her was not playing any management role, would hold the keys to the site where company vehicles would be parked. Mr Carless did not develop his point that insufficient regard had been given to the positive aspects of the case. Perhaps the DTC did not think there were any or at least no significant ones. None have been pointed out to us and we cannot identify any significant ones for ourselves.

19. Turning to the arguments canvassed at the oral hearing, again insofar as they differ from the written points, we see no force in the argument that fairness dictated the offering of an adjournment. That is because it is apparent from a careful reading of the DTC’s decision that the observations she made at paragraph 27 regarding the Laguna Travel arrangement did not impinge upon her consideration of the fronting issue. Her core reasoning concerning fronting was all expressed in the various sub-paragraphs of paragraph 29. That being so, there could not possibly have been unfairness consequent upon her not adjourning. It was not in dispute that Mrs Humphrey is capable but, in general terms, with respect at least to her failing to complete the application form accurately, that was a matter which counted against her. As to the general point that the DTC’s decision was based upon conjecture, as we have already indicated we simply disagree. In broad terms what the DTC did was to consider the evidence before her and then to reach conclusions based upon it.

20. In light of the above we dismiss the appellant’s appeal.

Signed

**M R Hemingway
Judge of the Upper Tribunal**

Dated:

19 April 2017