



Case Reference CA/2023/0026  
Neutral Citation Number: [2024] UKFTT 00910 (GRC)

First-Tier Tribunal  
General Regulatory Chamber  
(Charities)

Heard remotely by CVP  
On: 17 July 2024  
Decision given on: 20 September 2024

Before

UPPER TRIBUNAL JUDGE RINTOUL  
(SITTING AS A JUDGE OF THE FIRST-TIER TRIBUNAL)  
TRIBUNAL MEMBER A'ISHA KHAN  
TRIBUNAL MEMBER FREEMAN

IN THE MATTER OF DUDLEY CENTRAL MOSQUE

Between

MR SHAZ SALEEM

Appellant

and

THE CHARITIES COMMISSION FOR ENGLAND AND WALES

Respondent

**Representation:**

For the Appellant: in person

For the Respondent: Mr Rechtman, Charity Commission

**Decision:** The appeal is dismissed

**Reasons:**

### **Preamble**

1. The appeal was heard remotely by video via CVP on 17 July 2024. In addition to the representatives, the appellant attended the hearing. The appellant gave oral evidence as did two of his witnesses on the first day. There were no issues with video hearing platform, and no submissions were made that the hearing had been rendered unfair by the use of CVP.
2. The appellant appeals against a decision made by the Charity Commission on 18 July 2023 appointing an interim manager, pursuant to its powers under section 76(3)(g) of the Charities Act 2011 (“the Act”) and its decision made on 25 January 2024 not to discharge that appointment under section 76(6) of the Act.

### **Preliminary matters**

#### *Abbreviations*

the 1977 Trust Deed	Declaration of Trust dated 17 November 1977, executed by the original trustees
the Charity Act	Charities Act 2011
the Charity	Dudley Central Mosque and Muslim Community Centre (Dudley)
the Commission	The Charities commission for England and Wales (the respondent)
Constitution	The governing document adopted on 26 December 2008 as amended on 18 November 2012
Executive Committee (“EC”)	The trustees of the Charity as established by article 12 of the Constitution, and referred to as the

	Executive Committee
GRC Rules	The Tribunal Procedure (First-tier Tribunal) (General Regulatory Chamber) Rules 2009
IM Order	Charity Commission's decision of 18 July 2023 under the Charities Act to appoint an Interim Manager
Trustee Group	Those identified as the trustees of the Charity under article 21 of the constitution

### *Standing and Identity of the Appellant*

1. During initial discussions at the hearing, Mr Rechtman submitted that the appellant in this case should be Mr Saleem himself rather than Dudley Mosque given the absence of any proper resolution from the Charity confirming that Mr Saleem was authorised to act on behalf of the charity or that the charity itself was challenging the decisions. He accepted that Mr Saleem did have standing to bring the appeal as a regular worshipper at the mosque for several years.
2. Having considered the matter carefully, and in view of the decisions we have reached as to the position of the Trustees set out below, we consider that it is best to treat the appellant in this case as Mr Saleem, being an interested party, rather than the appellant being Dudley Mosque. We do, however, consider that in the circumstances it is best to entitle the decision "In the matter of Dudley Mosque" to make it more accessible.
3. We explained the procedure of the hearing to Mr Saleem as he is the litigant in person. We explained to him the order in which witnesses would be called, first those he was calling and then those called by the Commission and that we would then hear submissions.
4. Mr Rechtman objected to Mr Saleem giving evidence as he had not provided a witness statement. It was, however, accepted that Mr Saleem would be able to make submissions.
5. The panel explained the difficulties that there would be in Mr Saleem giving evidence without having given proper notice of that or the matters about which he intended to speak to the Commission by providing a witness statement as directed. We did, however, consider that it would be appropriate for him to

make an opening submission as to his case and we explained to him that he would be entitled to make submissions and to cross-examine the Commission's witnesses.

6. It was then agreed that we would proceed on the basis that Mr Rechtman would open with the Commission's case in order that Mr Saleem could better understand that and that he would have a chance to respond to that before hearing evidence from the Commission's witnesses.
7. It was also agreed that it would be better in this case for Mr Rechtman to make submissions first and that Mr Saleem would then be able to reply to those.
8. We observe, at this point, that some of Mr Saleem's submissions did stray into evidence but we did not consider that there was anything which he said which was controversial. Rather, he sought to explain the actions of those involved and to provide more background context to what had happened.

### **Background - The History of Dudley Mosque**

9. It is necessary to set out in some detail the origins of the charity. What we set out below is not, we consider, controversial and is a summary of what is set out in the documents and as explained to us by Mr Rechtman and Mr Saleem.
10. Dudley Mosque's premises were acquired from the Worcester Diocesan Board of Finance on 14 June 1977. In the 1977 Trust Deed dated 17 November 1977, fifteen people were made the original trustees of the charity. They were to hold Dudley Mosque's property. This document sets out the initial constitution for the Charity, but it was never registered with the Commission.
11. The Charity was registered with the Commission on 5 January 2009 and is governed by the Constitution adopted on 26 December 2008, amended 18 November 2012.
12. As an aside, we note that the existence of the 1977 Trust Deed may not have been known to those who drew the current Constitution and registered the Charity in 2009, until much later.
13. There are differences between the objects of the Charity as set out in the 1977 Trust Deed and it is unclear whether those described as trustees in that deed are responsible only for holding the charity's property or whether they are also responsible for the management and administration of the charity.
14. A further difficulty arises from the manner in which the current Constitution is drafted in that there are two groups identified: the Trustees of the Charity who held the title deed to the charity property but are not responsible for the management and administration of the charity; and the Executive Committee

who are responsible for the management of the charity who are also referred to as trustees.

15. There is an apparent inconsistency in the Constitution as to who, or rather which group is subordinate to which.
16. The Commission's position is that the Trustee Group is required to act on instructions from the executive committee and thus on that basis they are not trustees within the meaning of Section 177 of the Charities Act. This ambiguity as to who is in charge appears to lie at the heart of the difficulties within the organisation charity which arose.
17. In September 2018 the Commission opened its first of three compliance cases into the Charity later giving it formal advice pursuant to Section 15(2) of the Charities Act. That advice directed the Charity to seek legal advice to interpret its Constitution to establish who the charity trustees are and for the two groups to mediate with a view to agreeing to hold an election overseen by an independent electoral committee.
18. The dispute was not resolved and on 6 November 2018 a second compliance case was opened. The dispute continued and the charity wrote to the Commission noting that the dispute was continuing without progress.
19. Some two years later the Commission decided to treat the Charity as a double defaulter on the basis it failed to submit its annual reports, accounts and annual returns for the financial years ending 31 March 2018, 2019, 2020 and 2021. We pause to note that these documents have still not been produced, nor for that matter have the documents for the years ending 31 March 2022 and 2023.
20. We do not consider it an issue in dispute that this has arisen from the continuing failure to resolve the differences between the two groups, the Trustee Group and Executive Committee.
21. On 1 July 2022 the Commission opened a statutory enquiry into the charity given the continuing dispute and impact it was having on the charity as well as on charitable funds, each group having separate bank accounts and financial controls.
22. On 26 July 2022 and in accordance with its duty to maintain an accurate and up-to-date register of charities, the Commission removed the names of the members of the Trustee Group from the register on the basis that they did not meet the definition of trustee within Section 177 of the Charities Act but made it clear that this did not remove them from their roles as trustees of the charity and that they continue to have responsibilities in relation to the Charity's property. In

addition, on the same date, the Commission froze all the charity bank accounts held by the Trustee Group by order pursuant to Section 76 of the Charities Act.

23. On 21 October 2022 the Commission directed the Executive Committee to hold elections in conjunction with the Trustee Group, pursuant to section 84 of the Charities Act, those elections to be in accordance with the governing document and with independent supervision. An election was held on 8 January 2023 and seven members were elected, including Mr Saleem, to form a new executive committee.
24. On 8 June 2023 following letters from the Trustee Group, the Commission wrote to the Charity expressing concern that the section 84 order had not been fully complied with as two of the members were ineligible to be trustees and on that basis the charity, which required seven executive committee members, was inquorate.
25. On 18 July 2023 the Commission appointed an interim manager specifically to hold elections whilst the charity trustees continued to manage the charity. It was after this that the TG group provided a copy of the 1977 deed further complicating governance issues.
26. On 15 December 2023 Mr Saleem appealed against the decision to appoint an interim manager. That decision was upheld subsequent to a review on 25 January 2024 but the order was varied.

### **The Appellant's Case**

27. Broadly, the appellant's case is that it was neither appropriate nor proportionate to appoint an interim manager and concerns were raised also about the payment of significant sums of money to the interim manager.

### **The Commission's Case**

28. The Commission's view is that it was necessary to appoint an interim manager under section 76(3) of the Charities Act as a statutory inquiry had been opened under section 46 of the Charities Act, owing to misconduct and mismanagement of the administration of the Charity and/or that it is necessary to do so for the purpose of protecting the property of the charity and securing the proper application of that property.
29. The Commission notes also that in this case there is distinction to be drawn between "charity trustees" and "trustees for a charity". In the Commission's view the trustees responsible for the management and administration of the charity are the members of the executive committee and it is they who should appear in the register of charities, in accordance with Section 177 of the Charities Act. This

is set out in Article 12 of the charity's Constitution. In addition, members of the executive committee must be a full member elected by full members of the charity, these being defined in Article 6:

30. The Commission's view is that those who are described as "trustees" in the Constitution are not responsible for the management and administration and are only responsible for holding the charity's property and are not "trustees" as defined in Section 177 of the Charities Act. It is, however, of note that there is an inconsistency in the governing document in that in Article 4 it is suggested that the executive committee is subordinate to the trustee group which demonstrate that the statutory trigger for appointing an interim manager was and remains satisfied. These are as follows:
- (a) Failure to comply with an order of the Commission, that is a failure to comply with the order made under Section 84 to hold elections.
  - (b) Breaches of the Constitution in that two of the elected trustees did not meet the residency requirements and thus were not properly trustees, resulting in the charity having fewer than the required seven trustees. And further, that the elections were not conducted properly.
  - (c) Failure to file an annual return, report or annual accounts. The Charity had failed to submit on time the Charity's annual return, annual report and annual accounts for the last five years ending 2018, 31 March 2019, 31 March 2020, 31 March 2021, 31 March 2022. The Commission did not accept that it had prevented access to the bank accounts being the reason for the delay as averred by the appellant in the grounds.
  - (d) Failure to ensure adequate financial oversight of the charity's property in that none of the seven bank accounts held by the Trustee Group nor the bank account held by the chair of the charity were properly in the control of the Executive Committee and the failure of the Executive Committee to do so is a breach of the Charity's Constitution.
  - (e) Failure to assess governance and administration concerns. The Commission's view is that there were breaches flowing from a failure to submit a serious incident report following two serious incidents connecting to the charity, the report being inadequate in any event. There was a failure to ensure a quorum of properly appointed trustees and concerns regarding the chair continuing to operate the charity bank account.
31. The Commission's view is that the appointment of an interim manager was a proportionate response noting that the level of intervention was only in relation to specific governance functions. This was proportionate also given that the Commission had tried on several occasions to encourage the two groups to

resolve the dispute without the need for regulatory action, that extensive steps were taken between August 2023 and June 2024 by the interim manager to work with both groups to reach an agreed position without success and, given the ongoing dispute it was in the best interest of the charity for an interim manager to continue conducting her work.

## **The Law**

32. The power to appoint an Interim Manager is set out in section 76 of the Charities Act which provides (where relevant) as follows:

(1) Subsection (3) applies where, at any time after it has instituted an inquiry under section 46 with respect to any charity, the Commission is satisfied—

(a) that there is or has been any misconduct or mismanagement in the administration of the charity, or

(b) that it is necessary or desirable to act for the purpose of—

(i) protecting the property of the charity, or

(ii) securing a proper application for the purposes of the charity of that property or of property coming to the charity.

(2) ...

(3) The Commission may of its own motion do one or more of the following—

(a)...(f)

(g) by order appoint (in accordance with section 78) an interim manager, to act as receiver and manager in respect of the property and affairs of the charity.

(4)...

(5)...

(6) The Commission—

(a) must, at such intervals as it thinks fit, review any order made by it under paragraph (a), or any of paragraphs (c) to (g), of subsection (3), and

(b) if on any such review it appears to the Commission that it would be appropriate to discharge the order in whole or in part, must so discharge it (whether subject to any savings or other transitional provisions or not).

33. Section 78 of the 2011 Charities Act provides (where relevant) that:



(1) The Commission may under section 76(3)(g) appoint to be interim manager in respect of a charity such person (other than a member of its staff) as it thinks fit.

(2) An order made by the Commission under section 76(3)(g) may make provision with respect to the functions to be discharged by the interim manager appointed by the order.

This does not affect the generality of section 337(1) and (2).

(3) Those functions are to be discharged by the interim manager under the supervision of the Commission.

(4) In connection with the discharge of those functions, an order under section 76(3)(g) may provide—

(a) for the interim manager appointed by the order to have such powers and duties of the charity trustees of the charity concerned (whether arising under this Act or otherwise) as are specified in the order;

(b) for any powers or duties specified by virtue of paragraph (a) to be exercisable or performed by the interim manager to the exclusion of those trustees.

(5)...(9)

34. There is no statutory definition of the terms “mismanagement” or “misconduct” so the terms carry their ordinary meaning. The Commission’s published guidance defines them as follows:

“misconduct includes any act (or failure to act) in the administration of the charity which the person committing it knew (or ought to have known) was criminal, unlawful or improper”.

“mismanagement includes any act (or failure to act) in the administration of a charity that may result in significant charitable resources being misused or the people who benefit from the charity being put at risk”.

35. The Commission’s statutory objectives under s. 14 of the Charities Act include a public confidence objective, a compliance objective and an accountability objective. Its statutory functions under s. 15 of the Charities Act include encouraging and facilitating the better administration of charities, identifying and investigating apparent misconduct or mismanagement in the administration of charities and taking remedial or protective action.

36. An appeal against the Commission’s Order under s. 76 (3) (g) requires the Tribunal to “consider afresh” the Commission’s decision (s.319 (4) (a) of the Charities Act). In so doing, it can consider evidence which has become available subsequent to the Commission’s Order (s.319 (4) (b) of the Charities Act). The burden of proof is on the appellant,

37. It follows that the issue for the Tribunal in determining the Charity's appeal is whether the Tribunal would, as at the time of the hearing, appoint (or continue the appointment of) an Interim Manager on the basis of the evidence now before it. There is no right of appeal under s. 78 of the Charities Act concerning matters such as the identity of the IM appointed, her remuneration or the timescale for her work. We have followed the Charity Commission's suggestion in considering particularly whether the appointment of an IM was necessary and/or still necessary, as these concerns have also been raised by the Charity. We cannot, however, consider what she has been paid.

### **Procedural issues.**

38. On 10 July 2024 Mr Majid Riaz sent an email to the Tribunal, requesting an adjournment of the hearing, or for him to be permitted to give evidence by video link. There is generally no objection to evidence being given by video link and the entire case is to be heard on that basis
39. It is not clear on what basis Mr Riaz has authority to ask for an adjournment. He is not a party, nor is it clear that he is authorised by Dudley Mosque to act on its behalf. Further, he refers to a statement but does not give details of its date, or when it was sent to the Tribunal, or if it was served on the Charity Commission.
40. In the event, Mr Riaz did not attend the hearing. We nonetheless took his statement into account.

### **The hearing**

41. The Tribunal had before it a bundle of documentary evidence comprising 1,055 pages. In addition, it had before it a bundle of witness statements including two supplied by the Commission in respect of Ms Petra White and Ms Virginia Henley and an authorities bundle. It also had before it a statement from Masjid Riaz supplied by the appellant. Given the lengthy opening by Mr Rechtman, and the short opening from the appellant, the submissions were relatively brief. The Charity Commission's submissions are set out primarily in the skeleton argument from Mr Rechtman.
42. The appellant with the exception of the issues regarding the elections of trustees, does not dispute the facts but rather seeks to put a different interpretation on them, particularly with regard to the serious incident reports. In respect of the failure to supply accounts and annual returns the appellant seeks to attribute this to an inability to access the bank statements.

43. The appellant does not dispute that he lives outside the area covered by the residency qualification for members (and for that matter trustees) set out in the governing document but that he has maintained his membership of the mosque.

### **Discussion**

44. Many of the problems which have arisen appear to derive from the manner in which the charity was set up. As noted above, the original deed was signed in 1977. Contrary to the law applicable even at that time the Charity was not registered with the Commission. Whether and to what extent the existence of the 1977 Deed was known about it by the time that the next document was executed in 2008 we do not know. We do, however, note Ms White's evidence that it was only in 2023 that the deed was shown to her (see paragraph 6 of her Witness Statement). Whilst the appellant made submissions that he had not seen it, and that is more in the way of evidence, which was not permitted, bearing in mind what Ms White said, we consider it likely that Mr Saleem was not aware of the 1977 Deed until it was disclosed by the Trustee Group.

45. The Constitution, executed over 30 years later provides as follows:

Article 4 a:

The Committee shall be subordinate to the Trust

46. In contrast, Article 21 (c) of the Constitution states:

The Trustees shall deal with the property held by them at all times in accordance with the instructions of the Executive Committee approved by the General Meeting.

47. We observe in passing that, except in Article 4 reference is made to "the Executive Committee, not "the Committee" and Article 21 deals solely with trust property.
48. We note also that Article 12 of the Constitution provides that the business and affairs of the association to be managed by an executive committee and that under Article 19 the members of the executive committee should be entitled to be indemnified against all agreed expenses and liabilities incurred by them in relation to the execution of their office. That would appear to omit the trustees yet Article 19(c) allows for the expenditure and indemnity insurance to cover the liability of the trustees.
49. Although Article 4 refers to "the trust" this is not defined. And we note that the document is headed "Constitution for the Management Committee".

50. On any reasonable view the Constitution is a defective and poorly drafted document. While it purports to revoke other Constitutions it is not sufficiently clear what effect it had on the initial deed, to what extent the 1977 Trust Deed was amended given that the letter signed on 26 December 2008 apparently amending the document (see letter of 29 December 2008) refers that they agreed to the changes being made to the governing document's aims and objects.
51. Having considered the document carefully we conclude that "trust" can only refer to the trust formed by the trustees of the property, that is those holding the association's property.
52. In that context, the Section 15 advice made on 7 November 2018 that the charity should take legal advice in order to establish to who the charity trustees and for the two groups to mediate is not only understandable but good advice which ought to have been followed.
53. It is notable also that the changes proposed by the interim manager address this issue also.
54. It appears to us on a reading of the material in the bundle that the ambiguity about which group of trustees could order whom is at the root of how it came to be that the Trustee Group gained control of the bank accounts.
55. We turn next to the heads of claim identified by the Commission as set out at [30] above.

*Failing to comply with an order of the Commission*

56. The order of 21 October 2022 made under section 84 of the Charities Act directed the Executive Committee to hold elections in conjunction with the Trustee Group and for those to be held in accordance with the Constitution and with independent supervision.
57. The Commission's case is that although elections were held, they were defective as two of the people elected did not meet the residency requirement to be full members of the association and thus were ineligible to be trustees. The appellant does not dispute that but rather sought to explain this situation had arisen whereby a compromise was agreed between the two parties as a part of which the requirement for a full member, or for that matter trustee, to have been a full member as in having paid the subscription for a year before being able to vote would be dispensed with as well as, apparently, the residency qualification.

58. As Mr Rechtman properly pointed out there is no documentary evidence to support this and what the appellant submitted is unsupported by documentary evidence. Having considered the documentary evidence on the point we do not consider that this was formally agreed to by the Charity Commission. In any event no agreement could vary the terms of the deed in such a way. Both groups should have realised, as trustees or as certainly people with knowledge of the Constitution, that what they were proposing was simply not permitted. Whilst this may have been done with the best of motives – seeking to resolve the dispute - it was nonetheless a clear breach. It is incumbent on charity trustees to appreciate that there are limits to what they can do and that they must adhere to what is said in the Constitution or governing document. That did not occur here, but we do not consider it was done with any dishonest intent.
59. Further, we are satisfied by the evidence that, as is submitted by the Charity Commission, rather than being nominated by individual people, the trustees were elected by a basis of groups. It would also appear that, contrary to the Constitution, individuals were permitted to become members although they did not meet the residence requirements, and thus should not have been permitted to participate in the elections.
60. We do not, however, accept the evidence from the Commission that the election on 8 January was done by a show of hands. The sole evidence for that is from minutes from March which on any proper reading does not state that the January 2023 elections were done in that way. It is, however, sufficiently clear from the minutes that the show of hands relates only to the co-option of a trustee. Co-option is permitted under Article 12 (g) and (h) of the Constitution and does not require a secret ballot. Thus, we do not accept this claimed breach.

#### *Breaches of the Constitution*

61. It follows also from these findings that there were breaches of the Constitution in that two of those elected did not, as is accepted, meet the residency requirements under Article 4 h. and Article 3 of the Constitution to be elected as trustees. We find that this had the result of there not being enough trustees to meet the quora set out in the Constitution – see articles 14 (c). That, in turn, means that the Executive Committee could not properly be quorate, which means that it could not properly co-opt new members, or properly conduct the affairs of the Charity. We are satisfied that amounts also to misconduct and mismanagement.

#### *Failure to file Annual Returns, Report and Accounts*

62. This is not in dispute. The explanation - the Executive Committee were prevented from accessing the bank accounts - is not sufficiently supported by documentary evidence either from the documents provided or the witness statements provided. It is unclear to us from any documentary or oral evidence what concrete steps have been taken to improve this situation.
63. It is, however, in our view surprising that despite access to the bank accounts having been an issue for some years the Commission has not given powers to the interim manager to deal with this appropriately. Irrespective of the reason, the failure to supply annual returns, reports and accounts is a serious and continuing failure. It is clearly misconduct and/or mismanagement of the charity. What has occurred is clearly contrary to the Constitution.
64. It therefore follows that head 4 of the claim, failure to ensure there is adequate management of the charity's property, is also made out. It is evident that the bank accounts are not under the control of the Executive Committee and whilst we understand the explanation given - that the Executive Committee were shut out of the bank accounts - this should not have occurred. This situation is still in place.

*Failure to Address Governance and Administration Concerns*

65. We consider that the failure to have a quorum of properly appointed trustees and concerns about the chair continuing to operate the charity bank account are adequately dealt with above. There is an extent to which as pleaded the Commission's case is double pleading.
66. We accept that there was a failure to submit a serious incident report but we are not satisfied, having had regard to all the material that this was a failure to address governance or administrative concerns for the following reasons.
67. With respect to the arrest of the appellant, we are not satisfied on the balance of probabilities that there was a requirement to report this as a serious incident. We reach this conclusion having had regard to the Charity Commission's own guidance and the examples table. We bear in mind that there is no evidence that any charges were brought. We note the criticism that they had failed to report both incidents separately.
68. Whilst we do note the indication that "any other type of incident that appears serious and likely to damage reputation or incur loss of charitable funds/assets" it is insufficiently clear to us that either the incidents were of that nature or were a failure to give full details as required by the Charity Commission which would in itself be sufficient to amount to misconduct or mismanagement as it has alleged.

69. Having made these findings of fact, we considered next if they amounted to misconduct. We are satisfied that they do. The failure to provide proper accounts and returns for several years is serious as is the failure to ensure that the Charity is properly governed by the appointment of trustees following an election that complies with the Constitution.
70. In the light of the findings that there has been misconduct and mismanagement in the management of the charity, we then move on to consider whether the appointment of an interim manager was proportionate and justified. We are satisfied that it was.
71. The incidents referred to above, particularly the failure to provide annual returns, the failure to ensure that the charity has proper control of the bank accounts and the failure to ensure that there is a quorum of trustees appointed are serious. Given the history of this case for the failure to abide by advice given and the failure to ensure that trustees were properly elected, we consider that the decision to impose an interim manager was justified and proportionate as the least intrusive means of ensuring compliance with the objects of the charity. We note also that the terms of the appointment of the interim manager were in this case restricted which militates in favour of a finding that the appointment was proportionate.
72. Taking all of these factors into account and noting the way forward we consider that the decision is justified and that the decision to maintain the interim manager in place was also justified and proportionate.
73. We are, however, concerned that the Charity Commission's involvement with this charity has lasted now some six years with little to show for it. It has been apparent for several years that annual returns have not been supplied and that the nature of the dispute between the two different groups is that the executive committee, who should be running the charity, no longer have charge of the bank accounts. Whilst attempts to mediate were laudable, it is worrying that there was a three-year gap between advice given and an interim manager being appointed. The difficulties with the Constitution are immediately apparent to anybody reading the document and we are surprised that an interim manager was not appointed earlier or, that when appointed, the interim manager was not given greater powers in order to resolve the situation particularly with regard to the bank accounts and ensure that the annual returns were submitted.

Signed

Date: 20 September 2024

Jeremy K H Rintoul

Upper Tribunal Judge Rintoul

Sitting as a Judge of the First-tier Tribunal

