



Neutral citation number: [2025] UKFTT 00268 (GRC)

Case Reference: EA/2023/0459

**First-tier Tribunal
General Regulatory Chamber
Information Rights**

**Decided without a hearing
Decision given on: 3 March 2025**

Before

**JUDGE STEPHEN ROPER
MEMBER DAN PALMER-DUNK
MEMBER STEPHEN SHAW**

Between

THOMAS DEACON

Appellant

and

**(1) THE INFORMATION COMMISSIONER
(2) MINISTRY OF JUSTICE**

Respondents

Decision: The appeal is Dismissed

REASONS

Preliminary matters

1. In this decision, we use the following terms to denote the meanings shown:

Appellant:	Thomas Deacon.
Commissioner:	The Information Commissioner (the First Respondent).
Decision Notice:	The Decision Notice of the Commissioner dated 25 October 2023, reference IC-248371-V6C1, relating to the Request.
Disputed Information:	The aspects of the Requested Information specified in paragraph 11.
Duty to Disclose:	The duty of a public authority to communicate requested information which it holds, pursuant to section 1(1)(b) (set out in paragraph 25).

ETS:	Employment Tribunals Service.
FOIA:	The Freedom of Information Act 2000.
HMCTS:	His Majesty's Courts & Tribunals Service.
MoJ:	The Ministry of Justice (the Second Respondent).
Public Interest Test:	The test, pursuant to section 2(2)(b) (set out in paragraph 28), as to whether, in all the circumstances of the case, the public interest in maintaining the exemption to the Duty to Disclose outweighs the public interest in disclosing the information.
Request:	The request for information dated 7 May 2023 made by the Appellant, as set out in paragraph 5.
Requested Information:	The information which was requested by way of the Request.

2. Unless the context otherwise requires (or as otherwise expressly stated), references in this decision:
 - a. to numbered paragraphs are references to paragraphs of this decision so numbered;
 - b. to any section are references to the applicable section of FOIA.

Introduction

3. This was an appeal against the Decision Notice, which decided that the Disputed Information was not held by the MoJ for the purposes of FOIA and that the MoJ was entitled to rely on section 3(2)(a). The Decision Notice did not require the MoJ to take any steps.

Background to the Appeal

4. The background to the appeal is as follows.

The Requests

5. The Appellant had been a claimant in some proceedings before the Employment Tribunal. On 7 May 2023, the Appellant contacted the MoJ via the 'whatdotheyknow' website and requested information in the following terms:

"Dear Employment Tribunals Service,

Please provide the following subject to Section 1 of the Freedom of Information Act 2000.

A copy of judgment 3314483/2019 that has been removed from the Employment Tribunal register. Any document held that might explain the reasons for the failure to record this case on the register.

A copy of the audio of the original reasons given orally, in which the Employment Tribunal determined that a Non Disclosure Agreement signed by Employee Representatives would not prevent consultations taking place.

A copy of the Judges notes for this case.

A copy of the Non Disclosure Agreement, if held by the Tribunal signed by employee representatives.

A copy of the ET1 and original grounds, alongside any amendments permitted to made to the ET1, and any additions or substitution of claimants.”.

6. As noted, the Request was sent to the MoJ but was addressed to the “Employment Tribunals Service”.
7. The MoJ responded initially on 5 June 2023.
8. The Appellant contacted the Commissioner on 28 July 2023 to complain about the Authority’s response to the Request and that he had not received a response to his request for an internal review.
9. The Commissioner contacted the MoJ on 3 August 2023 to advise that he had received a complaint under section 50 FOIA and that he was to consider it on this occasion without an internal review. However, the MoJ provided the outcome of its internal review on 22 August 2023.
10. In its letter to the Appellant dated 22 August 2023, the MoJ stated (in summary) that:
 - a. FOIA does not apply to information held by courts and tribunals;
 - b. FOIA covers information held by HMCTS (which is part of the MoJ) in respect of its administrative systems, but not information which is held in the custody of the Employment Tribunal for its purposes;
 - c. following searches, the Requested Information could not be obtained from the administrative systems held “for the public authority purposes of HMCTS and MoJ”; and
 - d. if the Requested Information was held, it would only be obtained by accessing the case records themselves, which are held in the custody of the Employment Tribunal for the purposes only of the Employment Tribunal.

The Decision Notice

11. In correspondence with the Commissioner, the Appellant explained that the following aspects of the Requested Information were the focus of his complaint:

“Any document held that might explain the reasons for the failure to record [judgment 3314483/2019] on the [Employment Tribunal] register.

A copy of the Non Disclosure Agreement, if held by the Tribunal signed by employee representatives.”.

12. The Commissioner therefore considered that only the Disputed Information was within the scope of his investigation and accordingly the Disputed Information was the subject of the Decision Notice.
13. As we have noted, the Commissioner decided in the Decision Notice that the Disputed Information is not held by the MoJ for the purposes of FOIA and that the MoJ was entitled to rely on section 3(2)(a).

The appeal

The grounds of appeal

14. In his grounds of appeal, the Appellant stated that the first question he wished to pose to the Tribunal was whether or not an Employment Tribunal Judgment was subject to FOIA.
15. The relevant material aspects of the Appellant's grounds of appeal were, in essence, that:
 - a. the ETS is a sub-domain of the gov.uk website;
 - b. the gov.uk website appears to have a clear public authority function and contains information that is "public authority in nature", including information such as forms and guidance, procedure rules and complaints procedures;
 - c. the gov.uk website will be maintained and updated by the 'public authority' part of HMCTS rather than the 'judicial' part;
 - d. even if an Employment Tribunal Judgment or judicial direction is exempt from disclosure under FOIA, the gov.uk website is subject to FOIA and HMCTS will hold information about changes made to the content published on the website;
 - e. information must be held as to why the website entry for the relevant Employment Tribunal Judgment has an incorrect date and why the judgment was added a year after the reasons were published;
 - f. the judgment's finding regarding the Non-Disclosure Agreement which was the subject of the Request must be recorded on the Employment Tribunal's register of judgments.
16. The Appellant also asserted in his grounds of appeal that, even if the information published on the gov.uk website on behalf of the ETS was exempt from disclosure under FOIA:
 - a. it should be correct and there must be some public authority accountability for ensuring that it is;
 - b. the judgment should not be removed or added to a register at a later date "*without a judicial process and the public scrutiny that follows that process*".

The Tribunal's powers and role

17. The powers of the Tribunal in determining this appeal are set out in section 58, as follows:

"(1) If on an appeal under section 57 the Tribunal considers –

(a) that the notice against which the appeal is brought is not in accordance with the law, or

(b) to the extent that the notice involved an exercise of discretion by the Commissioner, that he ought to have exercised his discretion differently,

the Tribunal shall allow the appeal or substitute such other notice as could have been served by the Commissioner; and in any other case the Tribunal shall dismiss the appeal.

(2) *On such an appeal, the Tribunal may Review any finding of fact on which the notice in question was based.*"

18. In summary, therefore, the Tribunal's remit for the purposes of this appeal was to consider whether the Decision Notice was in accordance with the law. In reaching its decision, the Tribunal may review any findings of fact on which the Decision Notice was based and the Tribunal may come to a different decision regarding those facts. Essentially, the Tribunal is empowered to undertake a 'full merits review' of the appeal before it (so far as the Decision Notice is concerned).

Mode of hearing

19. The parties consented to the appeal being determined by the Tribunal without an oral hearing.
20. The Tribunal considered that the appeal was suitable for determination on the papers in accordance with Rule 32 of the Tribunal Procedure (First-tier Tribunal) (General Regulatory Chamber) Rules 2009 and was satisfied that it was fair and just to conduct the appeal in this way.

The evidence and submissions

21. The Tribunal read and took account of an open bundle of evidence and pleadings, as well as a closed bundle. We also received and took account of a separate witness statement from the Appellant.
22. The open bundle included a witness statement on behalf of the MoJ. The witness's statement was given in their capacity as an operational support officer within the South East Regional Support Unit of HMCTS. It is not necessary for us to identify this witness personally in this decision - therefore we merely refer to them as "the witness" and we mean no disrespect to them in doing so.
23. The contents of the closed bundle are referred to in paragraph 56.
24. All of the contents of the above were read and considered, even if not directly referred to in this decision.

The relevant statutory framework¹

General principles

25. Section 1(1) provides individuals with a general right of access to information held by public authorities. It provides:

"Any person making a request for information to a public authority is entitled –

(a) to be informed in writing by the public authority whether it holds information of the description specified in the request, and

¹ We acknowledge the Practice Direction dated 4 June 2024 (<https://www.judiciary.uk/guidance-and-resources/practice-direction-from-the-senior-president-of-tribunals-reasons-for-decisions/>) and particularly paragraph 9, which refers to the First-tier Tribunal not needing to specifically refer to relevant authorities. We include references to the applicable legislative framework, to provide relevant context, but have accordingly not set out details of any applicable case law.

(b) if that is the case, to have that information communicated to him.”.

26. In essence, under section 1(1), a person who has requested information from a public authority is entitled to be informed in writing whether it holds that information. If the public authority does hold the requested information, that person is entitled to have that information communicated to them. However, those entitlements are subject to the other provisions of FOIA, including some exemptions and qualifications which may apply even if the requested information is held by the public authority. Section 1(2) provides:

“Subsection (1) has effect subject to the following provisions of this section and to the provisions of sections 2, 9, 12 and 14.”.

27. Accordingly, section 1(1) does not provide an unconditional right to be told whether or not a public authority holds any information, nor an unconditional right of access to any information which a public authority does hold. The rights contained in that section are subject to certain other provisions of FOIA.

Exemptions

28. Section 2(2) addresses potential exemptions to the Duty to Disclose. That section provides:

“In respect of any information which is exempt information by virtue of any provision of Part II, section 1(1)(b) does not apply if or to the extent that –

(a) the information is exempt information by virtue of a provision conferring absolute exemption, or

(b) in all the circumstances of the case, the public interest in maintaining the exemption outweighs the public interest in disclosing the information.”.

29. The effect of the above is that some exemptions set out in Part II of FOIA are absolute and some are subject to the application of the Public Interest Test. Where an applicable exemption is not absolute and the Public Interest Test applies, this means that a public authority may only withhold requested information under that exemption if the public interest in doing so outweighs the public interest in its disclosure.

30. Section 2(3) explicitly lists which exemptions in Part II of FOIA are absolute. Pursuant to that section, no other exemptions are absolute. For the purposes of this appeal, the relevant exemptions are contained in section 32. Section 32 is included in that list and accordingly it is an absolute exemption.

Section 3 – public authorities

31. Section 3 provides, so far as is relevant:

“(1) In this Act “public authority” means –

(a) subject to section 4(4), any body which, any other person who, or the holder of any office which –

(i) is listed in Schedule 1...”.

(2) For the purposes of this Act, information is held by a public authority if –

(a) it is held by the authority, otherwise than on behalf of another person, or

(b) it is held by another person on behalf of the authority.”.

Section 16 - Duty to provide advice and assistance

32. Section 16(1) provides:

“It shall be the duty of a public authority to provide advice and assistance, so far as it would be reasonable to expect the authority to do so, to persons who propose to make, or have made, requests for information to it.”.

Section 32 – court records, etc

33. So far as is relevant for current purposes, section 32 provides as follows:

“(1) Information held by a public authority is exempt information if it is held only by virtue of being contained in –

(a) any document filed with, or otherwise placed in the custody of, a court for the purposes of proceedings in a particular cause or matter,

... or

(c) any document created by –

(i) a court, or

(ii) a member of the administrative staff of a court,

for the purposes of proceedings in a particular cause or matter.”.

34. Pursuant to section 32(4), references in section 32 to a “court” include any tribunal or body exercising the judicial power of the State.

Discussion and findings

Scope of the appeal

35. The Appellant’s grounds of appeal and subsequent submissions addressed various matters connected to the subject of the Request and other related matters, including with regard to:

- a. issues relating to the Employment Tribunal’s findings in respect of the judgment which was the subject of the Request (including in connection with the Non-Disclosure Agreement which was the subject of the Request);
- b. whether Employment Tribunal judgments should be recorded in writing;
- c. alleged breaches of duties to publish Employment Tribunal judgments;
- d. alleged failure to follow judicial processes for removing such judgments from the Employment Tribunal’s register; and
- e. accountability for ensuring that information published on the gov.uk website on behalf of the ETS is correct.

36. The scope of the Tribunal's jurisdiction is as set out in paragraph 17 (and summarised in paragraph 18) and, in essence, relates to the lawfulness of the Decision Notice. Accordingly, other issues are beyond the Tribunal's powers to determine and fall outside of the scope of the appeal. Therefore the Tribunal's jurisdiction does not extend to matters such as those referred to in paragraph 35 and we have no power to consider or determine any such issues.

The 'burden of proof'

37. We note that the Commissioner and the MoJ submitted (in their respective responses to the appeal) that the burden of proof was upon the Appellant – that it was for the Appellant to demonstrate that the Decision Notice was not in accordance with the law.
38. The Commissioner and the MoJ did not provide a legal authority to support that view. In respect of the Tribunal's remit, to which we have already referred, various authorities² have confirmed that the Tribunal undertakes a 'fresh review' of the MoJ's response to the Request, exercises a 'full merits appellate jurisdiction' and essentially 'steps into the shoes' of the Commissioner.
39. In dealing with a complaint pursuant to section 50, the Commissioner does not make a resulting decision on the basis that the complainant or the public authority manages or fails to discharge any purported burden of proof. It is no different for the Tribunal's decision.
40. Accordingly, the appeal does not involve a question of whether the Appellant has discharged a burden of proof regarding the matters which are the subject of his appeal. Our role, rather, was to consider all of the evidence in order to determine whether or not the Decision Notice involved an error of law, in accordance with our powers under section 58 of FOIA.

Whether the MoJ was the relevant public authority to respond to the Request

41. The Commissioner stated in the Decision Notice that the ETS is not listed as a public authority in Schedule 1 to FOIA but it is administered by HMCTS, which is an executive agency of the MoJ and falls within the MoJ's remit for the purposes of FOIA.
42. That position was also confirmed by the witness in their witness statement (and accords with our own understanding).
43. We therefore agree with the view of the Commissioner in the Decision Notice that the MoJ, rather than the ETS, was the relevant public authority to respond to the Request. This is not only because the Request was sent to the MoJ (albeit addressed to the ETS) but also because the ETS is not a public authority for the purposes of FOIA, which we comment on below.

Whether the Disputed Information was held by the MoJ

44. It is important to note that, notwithstanding section 1(1), it is not the role of either the Commissioner or the Tribunal to determine conclusively (or, in other words, with certainty) whether or not information is actually held by a public authority for the purposes of that section. The legal test to be applied is the 'balance of probabilities' -

² Including, in particular, *Birkett v Department For The Environment, Food and Rural Affairs* [2011] EWCA Civ 1606, *Information Commissioner v Home Office* [2011] UKUT 17 (AAC) and *Information Commissioner v Malnick* [2018] UKUT 72 (AAC).

in simple terms, this means that something is more likely than not to be the case. Accordingly, in determining whether or not information is held on the balance of probabilities, a decision is often reached based on an assessment of the adequacy of the public authority's searches for the information (where relevant) and any other reasons explaining why the information is not held.

45. In considering whether the Disputed Information is held by the MoJ, it is necessary to address the issue of the role of the MoJ, having regard to what was sought by way of the Request (we comment on the nature of the Disputed Information later below). This also addresses the Appellant's 'first question' in his grounds of appeal as to whether or not an Employment Tribunal Judgment is subject to FOIA.
46. Notwithstanding that the MoJ was the relevant public authority to respond to the Request, the roles of courts and tribunals are separate and independent of the MoJ. Courts and tribunals (including the ETS) are not specified within schedule 1 of FOIA as public authorities for the purposes of section 3 and are accordingly not subject to FOIA. Case law has also confirmed that courts and tribunals are not public authorities within the scope of FOIA³.
47. The MoJ's position, as explained to the Appellant in correspondence relating to the Request and in correspondence with the Commissioner during his investigation, was that the Requested Information was held by Watford Employment Tribunal and/or the judiciary for their own purposes (and was not held by the MoJ).
48. The witness explained in their witness statement that:
 - a. the MoJ's 'Disclosure and Library Team' only deals with FOIA requests and has no involvement in deciding which judgments are published;
 - b. the Employment Tribunal register of judgments is maintained by Employment Tribunal staff; and
 - c. the uploading of judgments is a matter only for the Employment Tribunal.
49. We accept that evidence (which accords with our own understanding) and there was no conflicting evidence in respect of those matters. We therefore find those matters to be as stated.
50. We also note that the Appellant conceded that the Requested Information was not held by MoJ. For example, in correspondence with the Commissioner dated 3 August 2023, the Appellant stated: *"I did not want the MoJ to respond on behalf of the Employment Tribunal itself because the MoJ does not hold the information requested, but the information is held by the employment tribunal."*
51. Given the above (and based on our own assessment of the Request), we find that the MoJ did not hold the Disputed Information. This is on the basis that (if and to the extent it exists) it would be held by the ETS or Watford Employment Tribunal, rather than by the MoJ.
52. Pursuant to section 3(2), when a public authority holds information on behalf of another person, it does not hold the information itself for the purposes of FOIA. Therefore, even if the MoJ had any of the Requested Information in its possession, it

³ See, for example, *Peninsula Business Services v Information Commissioner and Secretary of State for Justice and Lord Chancellor* [2014] UKUT 284 (AAC), paragraph 49.

would not hold it for the purposes of FOIA, because it would be held for the purposes of the separate, independent, function of the Employment Tribunal.

53. In his reply to the Respondents' responses to the appeal, the Appellant provided a flow chart which he had created in respect of his view of how FOIA applies "*to an employment tribunal dispute over the existence of a judgment*". In our view, that flowchart was fundamentally flawed in its approach; its opening question (from which there were options for 'yes' or 'no' answers and from which other options then flowed) was "*FOIA response handled by Ministry Of Justice, is Judgement publicly held?*". Its starting point therefore focused on the question of whether the Employment Tribunal Judgment was 'publicly held' but omitted the primary premise as to whether or not the information requested was held by a public authority for the purposes of FOIA. There were also various other questions in the flowchart which we consider were immaterial to the operation of FOIA and the issues in the appeal.
54. In a similar vein, the Appellant argued, in his reply to the Respondents' responses to the appeal, that "*it is the Employment Tribunal's responsibility as public authority [sic] to interpret judgments and reasons and record them on the register accordingly*". The Appellant therefore recognised the role of the Employment Tribunal but did not appreciate that information held by the Employment Tribunal was not information which would be held by it as a 'public authority' for the purposes of FOIA.

The Closed Bundle

55. As we have noted, a closed bundle was provided to the Tribunal by the MoJ in connection with the appeal. It may be helpful for us explain why there was a closed bundle from the MoJ, given our finding that none of the Requested Information is held by the MoJ.
56. The closed bundle contained:
- a. some information which had been obtained from Watford Employment Tribunal by the MoJ in connection with its enquiries relating to the Request; and
 - b. unredacted elements of the MoJ's letter to the Commissioner dated 12 October 2023 in connection with the Commissioner's investigation (which had been redacted in the open bundle) in respect of some personal data and a summary of Watford Employment Tribunal's responses regarding those enquiries.
57. The former of those two aspects of the material in the closed bundle was provided simply to demonstrate that it was information held by Watford Employment Tribunal and not by the MoJ.
58. We should note in particular that:
- a. the provision (and contents) of the closed bundle does not alter our finding in paragraph 51 that the Disputed Information was not held by the MoJ, as the relevant material in the closed bundle had been provided to the MoJ from Watford Employment Tribunal specifically because of the enquiries which had been made by the MoJ;
 - b. as was stated (and included in the open bundle) in the MoJ's letter dated 12 October 2023, communications between Watford Employment Tribunal and the MoJ/HMCTS fell outside of the part of the Request for "*Any document held that*

might explain the reasons for the failure to record this case on the register”, because the communications were not held before the date of the Request and they only came into existence after (and because of) the Request.

Section 32(1)

59. It may be helpful for us to comment, incidentally, that even if the Disputed Information was held by the MoJ, we consider that it would have been exempt from disclosure in any event. This is because the exemptions under section 32(1) would apply on the basis that:
- a. the request for *“Any document held that might explain the reasons for the failure to record [judgment 3314483/2019] on the [Employment Tribunal] register”* was a request for documents detailing any reasons behind the manner in which the Employment Tribunal disseminated or published a judgment in proceedings which were held before it – and consequently this would comprise a document created by a tribunal or by the tribunal’s administrative staff for the purposes of proceedings in a particular cause or matter (and we comment further below on this point); and
 - b. the request for *“A copy of the Non Disclosure Agreement, if held by the Tribunal signed by employee representatives”* was clearly, by its own words, a request for information held by the Employment Tribunal and it also clearly related to a document which would be held for the purposes of the relevant proceedings before the Employment Tribunal.
60. In his grounds of appeal, the Appellant recognised that section 32(1)(c)(ii) applies to documents created by *“a member of the administrative staff of a court, for the purposes of proceedings in a particular cause or matter”*. However, he argued that documents created by such administrative staff determining if and how a judgment should be published on the gov.uk website do not fall within that section as the proceedings in a particular matter have been concluded by that time.
61. Likewise, the Appellant also argued, in his reply to the Respondents’ responses to the appeal, that when publishing judgments on the gov.uk website, the Employment Tribunal *“cannot be said to be acting in a judicial capacity, and the information held is no longer held exclusively on behalf of an individual judge”*.
62. However, in our view any such information (if it exists) would still comprise a document created by a member of the Employment Tribunal’s administrative staff for the purposes of proceedings in a particular cause or matter. This is because any such document would still relate to the functions of the ETS regarding those proceedings; namely, regarding the publication (or potential publication) of the judgment to which the proceedings relate.
63. Further, case law has confirmed that information falling within the scope of the exemption does not lose its exempt status after the conclusion of the relevant proceedings⁴ or if a public authority goes on to use it for another purpose⁵. Consequently, if the information is subsequently used for management or policy matters (such as the publication of judgments), it will still be covered by the exemption,

⁴ See, for example, *Kennedy v The Charity Commission* [2014] UKSC 20

⁵ See, for example, *Peninsula Business Services v Information Commissioner and Secretary of State for Justice and Lord Chancellor* [2014] UKUT 284 (AAC)

even if the proceedings themselves have concluded.

64. As the exemption under section 32 is an absolute exemption, there would be no need to apply the Public Interest Test.
65. As we have noted, the Appellant had argued that the gov.uk website was a public authority function and will be maintained and updated by the 'public authority' part of HMCTS. Likewise, the Appellant stated, in his reply to the Respondents' responses to the appeal, that all information utilised by the ETS when making decisions about how to publish on the gov.uk website is 'publicly held information'. No evidence was provided in support of those arguments and the witness statement did not address the role of HMCTS in respect of the gov.uk website. However, we consider this to be immaterial for the purposes of the appeal, as the Requested Information clearly pertained to information which would be held in respect of the functions of the Employment Tribunal in its capacity as a tribunal, for the reasons we have given.
66. We should perhaps also reiterate the earlier point that the applicable communications within the closed bundle were not held before the date of the Request and they only came into existence after (and because of) the Request. Accordingly, they would not fall within the scope of the Request in any event.

Other points

67. We briefly address some other points, for completeness.
68. Whilst the Decision Notice related to the Disputed Information (and accordingly we have also focussed on the Disputed Information in this decision), we consider that it is immaterial to the appeal whether it was the Disputed Information or the Requested Information. This is because our findings above would apply to all of the Requested Information, for essentially the same reasons we have already given: each aspect of the Request clearly relates to information which (if held) would be held by the ETS in respect of the functions of the Employment Tribunal.
69. As we have noted, the Appellant wished the Request to be dealt with by the Employment Tribunal, rather than by the MoJ. For the reasons we have given, the MoJ was the relevant public authority and it was correct that the MoJ should respond to the Request, even if just to confirm (as it did) that it did not hold the Requested Information. Likewise, as we have noted, the Employment Tribunal is not a public authority for the purposes of FOIA. Consequently, we would observe that if the MoJ had not responded to the Request then the Commissioner would not have had any jurisdiction under section 50 to consider the Appellant's complaint and to issue the Decision Notice in any event.
70. In its various correspondence with the Appellant relating to the Request, the MoJ explained why the Requested Information might be held by Watford Employment Tribunal rather than the MoJ and directed the Appellant to make further enquiries of Watford Employment Tribunal. The MoJ also, in an email to the Appellant dated 14 September 2023, explained that the Appellant's complaint had been forwarded to Watford Employment Tribunal, to be logged and replied to in line with HMCTS's complaints procedure. Given this advice and assistance which was provided to the Appellant, we find that the MoJ complied with its obligations under section 16 of FOIA.

Final conclusions

71. For all of the reasons we have given, we find that the Decision Notice was in accordance with the law.
72. We therefore dismiss the appeal.

Signed: Stephen Roper
Judge of the First-tier Tribunal

Date: 26 February 2025