

RE COUNCIL TAX AND ELECTORAL REGISTER DATA

ADVICE

GENERAL

1. I am asked to advise the Audit Commission on whether an appointed auditor for a local authority has power to require that that local authority provide him with copies of the full electoral register for its area and certain council tax information relating to persons registered as council taxpayers in that authority's area. I am also asked whether an appointed auditor for a local authority may require the electoral registration officer to provide him with a copy of the full electoral register for that authority's area. In addition, I am asked whether the Audit Commission would have power to require local authorities to provide council tax records and the full electoral register to it under section 32B of the Audit Commission Act 1998 ("the Act") when that provision comes into force.
2. For the reasons set out below, in my opinion, an appointed auditor for a local authority does have power to require the provision of information relating to the council tax records for that authority and a copy of the full electoral register for that authority's area pursuant to section 6 of the Act.

3. In addition, the Audit Commission will have power to require a local authority, or its officers or members, to provide a copy of council tax records and the full electoral register to it for the purposes of data matching under section 32B of the Act, as amended by the Serious Crime Act 2007, when the provisions come into force.

BACKGROUND

4. In brief, appointed auditors for local authorities have powers in certain circumstances to require that they be provided with documents relating to each local authority whose accounts they are auditing. One question that arises is whether an appointed auditor may require the provision of a copy of the full electoral register for the local authority area. That document is prepared and maintained by an electoral registration officer pursuant to section 9 of the Representation of the People Act 1983 (“the 1983 Act”). An appointed auditor may seek to require a copy of the register from either an officer of the local authority or from the electoral registration officer himself. The copy of the electoral register will contain the following information: the electoral register number of each individual on the register, a unique property reference number for the property where that individual is resident and the full name, address, postcode and date of birth of the individual.
5. The question also arises as to whether an appointed auditor may require officers of the local authority whose accounts he is auditing to provide him with certain

documents containing council tax information for that local authority. The information sought in this instance will contain the unique council tax reference for an individual, a unique property reference number and the full name, address and date of birth of individuals residing at the address and liable to pay council tax, including information about whether or not the individual is claiming that he or she is eligible to receive discounts from the full council tax normally payable.

6. This information is being required in the context of the National Fraud Initiative. In brief, pilot schemes in London have demonstrated that a large amount of revenue (in the region of £50-100 million pounds annually) is being lost by local authorities. In particular, persons are claiming to be a single occupant of a property and so eligible for a 25% discount on the council tax for which they are liable. Frequently, there are other persons living at the property and the person is not in fact eligible to receive the single occupant discount. Consequently, the local authority is losing revenue.
7. The provision of the electoral roll and council tax records for a particular local authority will enable the appointed auditor for that authority to match or compare the two sources of data. The electoral register may indicate, for example, that there is more than one person living in a particular property but the council tax records may show that the person liable for paying council tax is claiming the single occupant discount.

8. The issue that has arisen is whether the appointed auditor for a particular local authority has power, and may lawfully require, the local authority to provide the council tax data and electoral register for its local government area to him and whether he may require the electoral registration officer to provide a copy of the full electoral register for the local government area.

STATUTORY FRAMEWORK

9. Local authorities are required to have their accounts audited annually: see section 2 of the Act. An auditor is appointed by the Audit Commission to carry out the audit: see section 3 of the Act. Arrangements may be approved by the Audit Commission for a person or persons to assist an auditor by carrying out such of the auditor's functions under the Act as are specified in the arrangements: see section 3(9) of the Act.
10. Section 5 of the Act sets out the general duties of the appointed auditor. He must "by examination of the accounts and otherwise satisfy himself", among things, that the audited body:

"has made proper arrangements for securing economy, efficiency and effectiveness in its use of resources".
11. In carrying out these duties the appointed auditor must comply with the Code of Audit Practice issued under section 4 of the Act (see section 5(2) of the Act). The

current Code of Audit Practice provides, amongst other things, that the auditor is responsible for satisfying himself that the audited body has put in place proper arrangements for securing economy, efficiency and effectiveness. Those arrangements are to include arrangements for ensuring that its affairs are managed in accordance with proper standards of conduct and to prevent and detect fraud and corruption: see paragraphs 19 and 21 of the current Code of Practice. In addition auditors must give an opinion on the authority's financial statements including whether they fairly represent the financial position of the local authority and its expenditure and income for the year in question. In so doing, the appointed auditor must provide reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or other irregularity or error: see paras. 15 and 16 of the current Code of Practice.

12. The appointed auditor also has power to make a report on any matter which, in the public interest, he considers should be drawn to the attention of the audited body or the public: see section 8 of the Act.

13. The general functions of the appointed auditor have been summarised in *Asher v Secretary of State* [1974] Ch 208 at p. 219 where Lord Denning M.R. said, so far as material for present purposes:

“The district auditor holds a position of much responsibility. In some respects he is like a company auditor. He is a watchdog to see that the accounts are properly kept and that no one is making off with the funds. He is not bound to be of a suspicious turn of mind.....but if anything

suspicious does turn up, it is his duty to follow it up.....In other respects, however, the duties of a district auditor go far beyond those of a company auditor. He must see whether, on the financial side, the councillors and their officers have discharged their duties according to law. He must listen to any elector who makes objections to the accounts. He must make his own investigation also.”

14. More recently, in *West Wiltshire District Council v Garland* [1995] Ch. 279 at page 308 the Court of Appeal summarised the purpose of the audit as follows:

“The object of any audit is to ensure that the money of the audited body in question has been properly spent and accounted for.”

15. The functions relate to expenditure unlawfully incurred as well as a failure to get in money which is due to the local authority (see, e.g. *Asher v Secretary of State for the Environment* [1974] 208 at page 219D-F).

POWERS OF AN APPOINTED AUDITOR TO OBTAIN DOCUMENTS AND INFORMATION

16. Section 6 of the Act provides, so far as material, that:

“(1) An auditor has a right of access at all reasonable times to every document relating to a body subject to audit which appears to him necessary for the purposes of his functions under this Act.

“(2) An auditor may –

- (a) require a person holding or accountable for any such document to give such information as he thinks necessary for the purpose of his functions under this Act; and
- (b) if he thinks it necessary, to require the person to attend before him in person to give the information or explanation or to produce the document.

.....

“(4) Without prejudice to subsection (2), the auditor may –

- (a) require any officer or member of a body subject to audit to give him such information or explanation as is necessary for the purposes of his functions under this Act; and
- (b) if he thinks it necessary, require the officer or the member to attend before him in person to give the information or explanation.

“(5) Without prejudice to subsections (1) to 4), every body subject to audit shall provide the auditor with every facility and all information which he may reasonably require for the purposes of his functions under this Act.

“(6) A person who without reasonable excuse fails to comply with any requirement of an auditor under subsection (1), (2) or (4) is guilty of an offence.....”

THE PRESENT CASE

The Power to Require Access to or Copies of the Council Tax Records and the Full Electoral Register

17. The documents that an appointed auditor for a particular local authority is seeking here is a copy of the council tax records for that local authority and the full electoral register of local government electors maintained under the 1983 Act.

18. First, in my opinion, those documents fall within the scope of section 6 of the Act. The council tax records relate to a body subject to audit (i.e. the particular local authority in question). They contain details of the individuals liable to pay council tax to that authority and details of any discounts that those persons are claiming. The electoral register similarly, in my opinion, relates to the body subject to audit. It contains information concerning the persons who are local government electors in respect of that body. Such persons are given specific statutory rights under section 15(2) and 16 of the Act. Furthermore, regulation 107(4) of the

Representation of the People (England and Wales) Regulations 2001 (“the Regulations”) provide that a councillor or officer of a local authority may supply a copy of the register where necessary for the discharge of a statutory function of that authority relating to security, law enforcement and crime prevention. That presupposes that the electoral register may be used for the discharge of a local authority’s functions. That reinforces my opinion that the electoral register is a document relating to that local authority.

19. Secondly, an auditor could, in my opinion, reasonably conclude that the provision of the documents containing the council tax records and the electoral register is necessary for the purpose of his functions under the Act. Comparing the data in the council tax records with the data in the electoral register is part of the means by which he “may otherwise satisfy himself” that the body has made proper arrangements for economy, efficiency and effectiveness in the use of resources”. It is part of the means by which the auditor can ensure himself that appropriate arrangements are in place to ensure that revenue lawfully due to the council is got in. It is part of the means by which he is able to give his opinion on whether the authority’s financial statement fairly represents the financial position of the local authority and its expenditure and income. Put briefly, it assists the auditor in ensuring that revenue due to the local authority is not being foregone. Finally, consideration of that information may, along with other information, indicate to the appointed auditor whether a public interest report should be made under section 8 of the Act. Again, put briefly, if there appears to be prima facie evidence

of amounts of revenue being foregone (because, for example, persons are claiming a single occupant's discount from council tax to which they appear not to be eligible), if the amount of revenue foregone is significant and if no arrangements are in place for taking steps in relation to that matter, the appointed auditor may well consider it appropriate to issue a report under section 8 of the Act.

20. The appointed auditor would, in my opinion, be able to form the view that obtaining such information is necessary and is not *Wednesbury* unreasonable (i.e. so unreasonable that no reasonable auditor would ask for those documents). First, I am instructed that the information is the readiest and most accessible means by which a cross-check can be carried out which may indicate a possible loss of revenue through misuse of the single occupant discount in relation to council tax. Secondly, the nature of the information obtained is limited. The council tax records contain details of names and addresses and dates of birth and financial details relating to liability to council tax and receipt of discounts. In the case of the electoral register, the information it contains is the names, addresses and dates of birth. Furthermore, the full register is available for inspection by members of the public: see regulation 43 of the Regulations. That further indicates that the nature of the information on the electoral register is not so sensitive that it would be unreasonable for an appointed auditor to require that he be provided with a copy. Thirdly, there are statutory restrictions on the ability of the auditor to disclose the information. In those circumstances, a court would, in my opinion,

conclude that a request that documents containing such information would not be unreasonable or, phrased differently, would be a proportionate aim of achieving a legitimate audit objective.

Statutory provisions relating to restrictions on disclosure of the documents

21. I turn next to considering whether there are any provisions which would prevent or restrict the obtaining of either set of information.

22. So far as the electoral register is concerned, copies may be requested from the electoral registration officer or, alternatively, from the local authority itself if, as is usual, the local authority itself has obtained a copy of the full register pursuant to regulation 102 and 107 of the Regulations. The electoral registration officer is an independent statutory office-holder: see section 8 of the 1983 Act. Access to or production of the documents may, however, be required under section 6(1) or 6(2) of the Act from an officer or member of the authority or any other person. That appears from the wording of section 6(2) which refers to “any person” being required to attend and produce the document. That is in contrast with the powers under section 6(4) of the Act which enable an auditor to require only “any officer or member of a body subject to audit” to provide information. Furthermore, *R v Hurle-Hobbs* [1945] 1 K.B. 165 considered that the powers under the predecessor provisions to section 6(1) and (2) of the Act extend to third parties (in that case, accountants acting as auditors of a company contracting with the local authority).

23. Nor, in my opinion, is there any restriction in the Regulations which would prohibit the electoral registration officer or an officer of the local authority disclosing the full electoral register to the appointed auditor. Regulation 94 of the Regulations applies to the electoral registration officer, his deputy and any person appointed or employed to assist an electoral registration officer. Regulation 94(3) provides that:

“(3) No person to whom this regulation applies may –
(a) supply to any person a copy of the full register,
(b) disclose information contained in it (and not contained in the edited register), or
(c) make use of any such information,

otherwise than in accordance with an enactment, including these Regulations.”

24 If a copy of the full register was required of an electoral registration officer under section 6(1) or (2) of the Act, it would be supplied in accordance with an enactment, i.e. the Act. Consequently, there would be no breach of the Regulations.

25 In relation to members and officers or employees of the local authority, regulation 107(3) provides that “subject to paragraph (4) below” such persons cannot supply a copy of the full register to another person other than a councillor or employee of the same authority. Regulation 107(4) of the Regulations provides so far as material, that:

“(4)A council or employee of the local authority may supply a copy of the register, disclose or make use of information contained in it that is not contained in the edited register –

(a) where necessary for the discharge of a statutory function of the local authority or any other local authority relating to security, law enforcement and crime prevention....”.

- 26 In my opinion, disclosing the copy of the full electoral register would be done for the purposes of discharging a function under section 6(1), (2), (4) or (5) of the Act, i.e. giving the auditor access to documents, producing documents or providing information or explanations. Those statutory functions relate in part to crime prevention. They relate to ensuring that the auditor is in a position to audit the accounts, ensure that appropriate arrangements for economy efficiency, effectiveness are in place, include arrangements that the financial affairs are free from material misstatements including misstatements resulting from fraud.
- 27 Dealing with the council tax records, there appears to me to be no provision in the Local Government Finance Act 1992 (“the 1992 Act”), or the regulations made in connection with the administration and enforcement of the council tax, which qualify the powers of the appointed auditor under section 6 of the Act or prevent the local authority from complying with its implicit and express obligations under section 6 of the Act. In particular, paragraph 16 of Schedule 2 to the 1992 Act provides a power to make regulations which may include the provision (so far as the authority does not have power to do so apart from the regulations) to supply relevant information to another authority. Paragraph 17 provides a power to make regulations for supply of certain information to other persons. Paragraph 18A sets

out circumstances in which the billing authority may use the information. None of those provisions were intended, in my opinion, to curtail the power conferred by the Act on appointed auditors to obtain information or the implicit obligation or power of local authorities to comply with such requests. Rather, they are provisions which empower the making of regulations or prescribe additional circumstances in which information obtained by a billing authority may be disclosed.

28 Dealing with the Data Protection Act 1998 (“the DPA”), by reason of section 34 DPA personal data is exempt from the subject information provisions (defined in section 27(2) DPA), the fourth data protection principle and the non-disclosure provisions (defined in section 27(4) DPA) if the data consists of information which the data controller is obliged to make available to the public by, amongst other things, making it available for inspection. If the exemption applies, there is no obligation on the electoral registration officer (or the local authority if it provides a copy) to provide notice to the data subject of various matters including the purpose for which the data is being processed (referred to here as the “fair processing notice”) in accordance with paragraph 2 of part II to Schedule 2 to the DPA.

29 In my opinion, the exemption provided for by section 34 DPA is applicable to the provision of a copy of the full electoral register. Regulation 43 of the Regulations provides that the electoral registration officer must publish the register by making

it available for public inspection. Consequently, in my opinion, that has the result that the exemption in 34 DPA applies and, amongst other things, there is no obligation on the electoral registration officer (or the local authority) to have served a fair processing notice prior to providing a copy of the full register to the appointed auditor.

30 So far as disclosure of council tax records are concerned for the present financial year, section 35 DPA provides for an exemption from the non-disclosure provisions (which include the obligation to provide a fair processing notice under paragraph 2 of Part II of Schedule 2 to the DPA) if “the disclosure is required by or under any enactment”. In my opinion, disclosure of the council tax records for this financial year pursuant to a request under section 6 of the Act falls within the scope of this exemption. The local authority concerned will not, therefore, have to provide fair processing notices to the individual council tax payers prior to disclosing the data to the appointed auditor for that local authority. To the extent that provision of the council tax records still involves processing of data which is required to satisfy one of the conditions in schedule 2 to the DPA, in my opinion, the provision of a copy of the full register to the appointed auditor pursuant to section 6 of the Act would be processing which is necessary for the exercise of any functions of a public nature exercised in the public interest within the meaning of paragraph 5 of schedule 2

- 31 For completeness, I would add that if, contrary to my opinion expressed above, the disclosure of the electoral register did not fall within the exemption in section 34 DPA, it would fall within the exemption provided for by section 35 DPA for the reasons given in relation to the council tax records.
- 32 I have also considered the provisions of the Audit Commission's Code of Data Matching Practice. Paragraph 2.3(e) and (f) provide that "wherever practicable", information that data may be disclosed for auditing purposes in order to identify possible cases of fraud should be given to the data subject prior to the initial collection of the data. It should in any event be provided to the data subject prior to the disclosure of the data to the auditor "unless it is impractical to do so". In the present case, in my opinion, a court would accept that it is not practical in the present case to require notification to data subjects (whether the council tax records or the electoral register) prior to the data being disclosed to the appointed auditor. I am instructed that the pilot studies in London alone have revealed loss of income in the region of £50 to £100 million. Consequently, it is not feasible to leave matters to the next financial year (2008/2009) as the scale of revenue foregone this year may be very significant. I am also instructed that the optimum time for comparison of data from the full electoral register and the council tax records is when the electoral register is re-published in December each year. Thus, for this financial year, the optimum time for comparison is December 2007. It may be that local authorities did not provide data subjects with notice that their council tax details might be disclosed to the auditor. However, I am instructed

that it is not practicable to do that by way of individual notices until the next billing round begins for the next financial year, i.e. before 6 April 2008. It would require a large amount of time and expenditure to send notices now. On balance, in my opinion, a court would be likely to conclude that the provision of the council tax records and electoral register details before the data is disclosed now to the appointed auditor is not practicable and so disclosing the data without the provision of the notices would not be a breach of paragraph 2.3(e) and (f) of the Data Matching Code.

33 In any event, in my opinion, I doubt that a court would conclude that it would be so unfair as to amount to an abuse of process to resile from any expectations created by paragraphs 2.3(e) and (f) of the Data Matching Code (even assuming that those provisions do give rise to legitimate expectations) and so would not be unlawful (applying the approach set out in *R v IRC ex p. Unilever* [1996] STC 681). Or, put another way, in my opinion, a court would conclude that the action taken was necessary and proportionate to achieve a legitimate aim, i.e. the taking of immediate steps to quantify the potential amount of loss of revenue and the taking of steps to minimise that loss (applying the approach set out in *Nadarajah v Secretary of State for the Home Department* [2005] EWCA Civ 1363). In those circumstances, even assuming that an individual had a legitimate expectation arising out of paragraph 2.3(e) and (f) of the Data Matching Code, resiling from that would not be unlawful.

34 Nor, in my opinion, would the disclosure of the full electoral register or the council tax details involve any breach of Article 8 of the European Convention on Human Rights (“ECHR”). Even assuming that the disclosure of the details involved an interference within the meaning of Article 8(1), any interference would, in my opinion, be justified under Article 8 (2) ECHR. The disclosure would be for a legitimate purpose, i.e. the economic well-being of the country, the prevention of crime and the protection of the rights of others. It would be proportionate, involving disclosure of a limited amount of information, none of which is sensitive (and which is available for public inspection in any event in the case of the electoral register) to an appointed auditor discharging statutory functions. Further disclosure is controlled by section 49 of the Act and, in relation to the electoral register, by regulation 96 of the Regulations. In those circumstances, requiring the disclosure of the council tax records and the full electoral register under section 6 of the Act would not, in my opinion, involve any breach of Article 8 ECHR.

35 I am also asked whether the cases of *R (Robertson) v City of Wakefield Council* [2002] Q.B. 1052 and *R (Robertson) v Lord Chancellor’s Department* [2003] EWHC 1760 (Admin) have any bearing on the ability of an appointed auditor for a particular local authority to obtain the full electoral register and council tax records for that authority and to compare the data in those records. In my opinion, the first *Robertson* case is not relevant to the particular issue that arises. That case determined that the practice of selling the electoral register for direct marketing

purposes without affording individual electors a right of objection contravened Article 8 ECHR and Article 3 of the First Protocol to the ECHR. However, that case, and its factual context, is far removed from the situation involving the powers of the auditor. The second *Robertson* case, in my opinion, supports the view that the disclosure of the full electoral register to the auditor is done for a legitimate aim and is proportionate. In that case, the Administrative Court held that the provision of the full electoral register to credit reference agencies for, amongst other things, purposes related to the prevention of fraud, was compatible with Article 8(2) ECHR and Article 3 of the First Protocol. The prevention of fraud was a legitimate aim. The degree of interference involved was limited. Hence, any interference was justified under Article 8(2) ECHR. In my opinion, that decision supports the view that disclosure of the electoral roll to the appointed auditor for audit purposes is compatible with Article 8 ECHR.

ADDITIONAL POWERS

36 The Serious Crime Act 2007 has amended the Act and, when the relevant provisions are in force, will provide powers for the Audit Commission (in addition to the powers of auditors under section 6 of the Act) to conduct data matching exercises. These powers are exercisable for the purpose of assisting in the prevention and detection of fraud (see section 32A(3) of the Act). Section 32B enable the Audit Commission to require a body subject to audit, or any officer or member of such a body, to provide the Audit Commission with such data as it may reasonably require for the purpose of conducting data matching exercises. In

my opinion, that would empower the Audit Commission to obtain copies of the council tax records from a local authority. It would also empower the Audit Commission to obtain a copy of the full electoral register from a local authority which has been supplied with it pursuant to regulations 102 and 107 of the Regulations. A councillor or officer may supply the electoral register to the Audit Commission without breaching the Regulations as disclosure will be necessary for the discharge of a statutory function relating to crime prevention, i.e. complying with a requirement made under section 32B of the Act.

37 The position is less clear in relation to electoral registration officers. On the one hand, electoral registration officers must also be officers of a local authority – section 8 of the 1983 Act provides for a local authority to appoint “an officer of the council” to be an electoral registration officer. Read literally, it could therefore be said that an electoral registration officer falls within the phrase “any officer or member of” an audited body. Furthermore, the links between the electoral registration officer and the local authority are close: the local authority must appoint him and he must be a council officer. Further, it could be said to be anomalous if the appointed auditor could require the electoral registration officer to disclose the list to him under section 6 of the Act but the Audit Commission could not require the electoral registration officer to disclose the register to it under section 32B of the Act. That is particularly the case when the electoral register is available for public inspection and the information contained within it is not sensitive.

38 The contrary argument is that electoral registration officers are holders of an independent statutory office. In order to be eligible for appointment to that office, they must also be office holders of the local authority. But when acting as electoral registration officers they are acting in the execution of their separate statutory office. Further, it could be argued that section 32B(1) is intended to enable the Audit Commission to require an officer of an audited body, acting as an officer of that body, to provide data. Where a person is acting as an electoral registration officer, and is discharging his duty of maintaining an electoral register, he is not acting as an officer of the audited body. He is performing his own, independent statutory duties. For that reason, there is an argument that section 32B of the Act does not empower the Audit Commission to require the electoral registration officer to provide the electoral register.

39 The arguments are finely balanced. In my opinion, and on balance, I am of the view that section 32B of the Act does not empower the Audit Commission to require the electoral registration officer to provide a copy of the full electoral register. I recognise that the contrary argument is strong, and accords with the literal wording of the Act and avoids an obvious anomaly. There is a real prospect, therefore, that the court would reach a different view from that expressed here and would hold that that section 32B of the Act was to be interpreted as enabling the Audit Commission to require the electoral registration officer to provide a copy of the full electoral register. In practice, this difficulty

need not arise. First, there is scope for the Secretary of State to add a public body to the list in section 32B: see section 32H(3) of the Act. If the Secretary of State took the view that the power did not extend to the electoral registration officer, that body could be added to the list. Secondly, and in any event, there is unlikely to be any real difficulty as I understand that local authorities routinely obtain copies of the full electoral register. In my opinion, the Audit Commission can require the members or officers of the local authority to provide it with the full electoral register. The Audit Commission may not therefore need to test the scope of section 32B of the Act.

SUMMARY

40 In summary, therefore, my opinion on the specific questions asked as follows:

- (1) the obtaining by an appointed auditor of a particular local authority of council tax records and the full electoral register for that particular local authority, and a comparison of that data, is capable of amounting to an exercise of the auditor's statutory functions under the Act, in particular section 5 and 8 of the Act;
- (2) the auditor may in principle conclude that he needs access to, or be provided with a copy of the council tax records and the full electoral register for a particular local authority and may exercise his powers under section 6 of the Act to require the local authority (or the

electoral registration officer in the case of the electoral register) to provide copies;

- (3) the collection and matching of council tax and electoral register data for a particular local authority by the appointed auditor for that authority would not breach the DPA, the Regulations, the legislation governing council tax data;
- (4) the Audit Commission will have power under section 32B of the Act to require a local authority to provide council tax records and the full electoral register and to match that data. It is more debatable as to whether the Audit Commission could require the electoral registration officer to provide a copy of the full electoral register but, on balance, in my opinion, the Audit Commission could not do so. In practice, the problem is unlikely to arise as electoral registers are routinely obtained by the local authority to which they relate and the Audit Commission can require the local authority to provide a copy;
- (5) the decision in the first *Robertson* case does not have a bearing on whether the exercise of powers by the auditor under section 6 (or the Audit Commission under section 32B) of the Act is compatible with the ECHR. The second *Robertson* case, in my opinion, supports the view that the requirement that the full electoral register be disclosed to

the auditor (or the Audit Commission) is compatible with Article 8
ECHR.

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