EMPLOYMENT TRIBUNALS

Claimants: Mr C Benson and others (see attached schedule)

Respondents: Carillion Services Limited (in compulsory liquidation) and others (see attached schedule)

HELD AT: Manchester

ON: 13 and 15 November 2020 (Tribunal reading days in chambers), 17 and 19 November 2020 (evidence), 23 November 2020 (Tribunal reading written submissions in chambers), 24 November 2020 (oral submissions), 25-27 November and 7 December 2020 (Tribunal deliberations in chambers)

BEFORE: Employment Judge Slater
Ms A Jackson
Ms B Hillon

REPRESENTATION:

Unite, individual claimants supported by Unite (represented by Thompsons and OH Parsons) and individual claimants represented by Weightmans:	Ms M Tether, counsel, and Ms R Snocken, counsel
Individual claimants represented by JFH Law:	Mr K Zaman, counsel
Respondents:	Mr D Reade, QC, and Mr D Northall, counsel

JUDGMENT

The unanimous judgment of the Tribunal is that:

1. The duty to consult under section 188 Trade Union and Labour Relations (Consolidation) Act 1992 arose on 14 January 2018.

2. The respondent has failed to establish that there were special circumstances making it not reasonably practicable to comply with a relevant requirement of s.188 ("the primary special circumstances defence") as at 14 January 2018.

REASONS

The Hearing

1. This has been a remote hearing which has been consented to by the parties. The form of remote hearing was code V, meaning it was wholly or partly conducted by video conference (Cloud Video Platform). A face to face hearing was not held because the parties requested to attend remotely and all issues could be determined in a remote hearing. The parties attended remotely at all times. The Tribunal members attended at the Tribunal office for part of the hearing and remotely for the remainder of the hearing.

Page references

2. Page references in these reasons are to pages in the agreed hearing bundle of documents.

3. Paragraph references, unless otherwise stated, are cross references to paragraphs in these reasons.

Cast List

4. The following people and organisations are the principal people, groups and organisations referred to in these reasons:

Boris Adlam	Crown Representative, Cabinet Office
Mr Burlison	Adviser from Lazards
Keith Cochrane	Interim Group Chief Executive (from July 2017)
Janet Dawson	Group HR Director
Philip Green	Chairman
Anthony Hannon	Official Receiver

Richard Howson	Group Chief Executive (until July 2017)
Mr Johnson	Solicitor, Slaughter and May
Zafar Khan	Group Finance Director (until Sept 2017)
Alan Lovell	Non-executive director (from November 2017)
John Manzoni	Chief Executive of the Civil Service and Cabinet Office Permanent Secretary.
Emma Mercer	Chief Financial Officer (from Sept 2017)
Donald Muir	Head of the Transformation Programme Management Office (from November 2017)
Mr Underhill	Solicitor, Slaughter and May
Lee Watson	Chief Transformation Officer (from Sept 2017) (on secondment from Ernst and Young LLP)
Mr Watson	Solicitor, Slaughter and May
Gareth Rhys Williams	Government Chief Commercial Officer
CoCom	The co-ordinating committee of the lenders, Natwest, HSBC, Barclays, Santander and Lloyds.
EY	Ernst and Young LLP, advisers to the Company; responsible for the Project Ray programme on cost reduction and transformation.
FTI	Financial advisers to the CoCom
KPMG	Auditors to the Group
Lazards	Financial advisers to the Company
PwC	PriceWaterhouse Coopers LLP, appointed to advise Government and then provide Special Managers to assist the Official Receiver as Liquidator
Slaughter and May	Solicitors, advisers to the Company
THM	A boutique restructuring practice appointed by the Company to provide additional support and resource focused on cash/liquidity management.

Claims and Issues

5. The Claimants bring claims for protective awards under section 189 Trade Union and Labour Relations (Consolidation) Act 1992 (TULRCA) in respect of failures to comply with the requirements of section 188 TULRCA to consult with representatives about proposals to dismiss as redundant 20 or more employees at an establishment within a period of 90 days or less.

6. This was a preliminary hearing to decide the issue set out at paragraph 2 of the Tribunal's order following the third preliminary hearing (p.154) in the following terms:

> "Did the circumstances giving rise to, and the order for, the compulsory liquidation of the Carillion group of companies on 15 January 2018 constitute special circumstances within the meaning of s.188(7) Trade Union and Labour Relations (Consolidation) Act 1992 rendering it not reasonably practicable for

the relevant employer to comply with a relevant requirement of s.188 ("the primary special circumstances defence")?

The circumstances on which the Respondents rely for the purpose of the primary special circumstances defence are those articulated at paragraph 33 of the Respondents' grounds of resistance and in reply to question 4 of a request for further information submitted by Thompsons solicitors on 20 May 2019."

7. Paragraph 33 of the grounds of resistance reads as follows:

"The primary special circumstances applicable in this case are as follows:

a. The Board was faced with sudden intervening events over the weekend of 13 and 14 January 2018, when a decision was taken by the Group's key stakeholders not to approve proposed short-term lending arrangements. This was not the outcome the Board had expected;

b. Prior to these intervening events, the Board had in their view presented a compelling long term business plan which they considered was well received by its financial stakeholders. The Board was confident that short term lending facilities, representing a fraction of the turnover of the Group, would have been made available by the relevant stakeholders to enable the Group's continued solvent trading and the implementation of its business plan;

c. As a direct and immediate consequence of the stakeholders' decision, the Board had no option but to apply to place various Group companies into compulsory liquidation. It was unprecedented for a business of this size and nature to be placed into liquidation, but it was not feasible for the relevant companies to be placed into administration;

d. Given the fact of compulsory liquidation, it was inevitable and unavoidable that the Group's employees (with some limited exceptions) would ultimately be dismissed by reason of redundancy."

8. The Respondents gave further particulars of the primary special circumstances defence (amongst other matters) in a response on 20 May 2019 to a request for further and better particulars. The relevant parts begin at page 126.

9. Paragraph 11.2 of the further particulars states (p.129):

"the intervening events, which took place over 12, 13 and 14 January were essentially a decision from lenders that further financial support was now entirely contingent on Government guarantees; confirmation from Government that such support would not be forthcoming; and the subsequent majority decision of the banks on Sunday 14 January 2018 to withdraw financial support. Had the banks voted in favour of providing a short term bridging facility, the Compulsory Liquidation would not have happened.

> The sudden and unexpected turn of events was disastrous for the Group and clearly constituted a special circumstance."

10. The Tribunal must identify when the duty to consult arose. The Claimants contend that the duty to consult under s.188 TULRCA was triggered on 6 December 2017, or, at the very latest, by 31 December 2017. The Respondents contend that the duty was not triggered until 14 January 2018. We refer to the date when the duty to consult arose as "the trigger point".

11. The Tribunal must then consider whether, as at the time the duty arose, have the Respondents proved the primary special circumstances defence which involves two questions: (1) were the circumstances on which the Respondents rely special; and (2) did those circumstances render it not reasonably practicable for the Respondents to comply with a relevant obligation under s.188 TULRCA?

12. The Claimants contend that there were no special circumstances, whether the trigger point was 6 December, 31 December 2017 or 14 January 2018. The Respondents contend that there were special circumstances which rendered it not reasonably practicable to comply with a relevant obligation when the duty arose on 14 January 2018. The Respondents make no argument that there were special circumstances as at 6 December or 31 December 2017. If the Tribunal were to find that either of those dates was the trigger point, the Respondents dispute that the duty to consult arose earlier than 14 January 2018.

13. The burden of proving the primary special circumstances defence lies on the Respondents.

14. The primary special circumstances defence applies to all claims. The Tribunal is not required to consider, at this preliminary hearing, the other circumstances set out at paragraph 35 of the grounds of resistance. Those will be considered at the final hearing.

15. The Tribunal is also not required to consider at this preliminary hearing whether, in the event that the first limb of the statutory defence is established in relation to the primary special circumstances defence, the Respondents took all such steps towards compliance as were reasonably practicable in the circumstances. That will be considered, if relevant, at the final hearing.

Summary

16. The respondent companies are all subsidiaries of Carillion plc (referred to as "the Company" or "Carillion" in these reasons), which was a publicly traded company listed on the FTSE 100. Together, these companies are referred to as "the Group". Carillion plc had a turnover of £5.2 billion in 2016.

17. The Group was a multinational business services and construction services company, headquartered in Wolverhampton, United Kingdom. Its activities included the provision of facilities management services to Government Ministries, various regional public sector authorities and corporate clients; work on infrastructure

projects, including rail; and delivery of major construction projects to public and private sector clients. According to the Group's HR records, the Group employed over 18,000 employees in the UK as at 15 January 2018.

18. On 15 January 2018, Carillion plc, and certain of its subsidiary companies went into compulsory liquidation. The claims for protective awards arise out of the liquidation and the resulting dismissals of the Claimants.

19. It is common ground that the Respondents did not comply with the requirements of s.188 TULRCA. The Respondents argue that they have a defence to the claims in that there were special circumstances which rendered it not reasonable practicable for the Respondents to comply with the requirements of s.188. The Respondents rely on the circumstances surrounding the compulsory liquidation of Carillion plc and the relevant subsidiary companies as constituting the special circumstances.

20. The Claimants argue that there was nothing "sudden and unexpected" about the insolvency and liquidation on 15 January 2018; rather, it was the culmination of a steady deterioration in the Group's financial situation from 10 July 2017 when Carillion announced to the market that its first half operating profit was lower than expected.

21. The insolvency of the Group followed the refusal, over the weekend of 13 and 14 January 2018, of lenders to offer funding arrangements sought by the board of Carillion plc (the Board). The Board had approached Her Majesty's Government (HMG) for financial support, but this had been refused on 14 January 2018. HMG informed the Board that it would support the key companies being placed into liquidation and the appointment of the Official Receiver to take control of the group and that it would support the Official Receiver appointing Price Waterhouse Cooper (PwC) either as Special Managers or as provisional liquidators to assist him in the winding down of the Group's affairs. The banks which had been providing lending facilities refused to provide further financial support, in the absence of financial support from HMG. The Board concluded, at a meeting on 14 January 2018, that Carillion plc was insolvent and resolved to file a petition for the compulsory winding up of Carillion plc at court. The boards of subsidiary companies passed similar resolutions. Petitions for the compulsory winding up of a number of Group companies was presented to the High Court overnight on 14/15 January 2018. The Official Receiver was appointed as liquidator of the Group companies on 15 January 2018. Special Managers from PwC were appointed to assist the liquidator.

22. All the Claimants were dismissed on various dates after 15 January 2018.

23. It is common ground that the duty to consult collectively had been triggered by 14 January 2018. However, the Claimants contend that the duty to consult under s.188 TULRCA had been triggered before that date. They argue that the duty was triggered on 6 December 2017, or, at the very latest, by 31 December 2017, when, the Claimants assert, the Board knew that the Group was facing liquidation unless sufficient HMG support could be obtained.

Evidence

24. The Tribunal had an agreed hearing bundle initially comprising 1127 pages. By agreement, a further document, the Financial Conduct Authority (FCA) Warning Notice Statement 20/2, setting out a summary of the reasons why the FCA gave Carillion plc and certain previous executive directors of Carillion a warning notice on 18 September 2020, was added to the bundle at pages 1128 to 1129.

25. Following discussions between counsel, the final agreed version of the hearing bundle did not contain any material subject to parliamentary privilege.

26. Page references in these reasons are references to pages in the agreed hearing bundle.

27. The Tribunal heard evidence for the Respondents from Anthony Hannon, an Official Receiver, and from Janet Dawson, formerly Group HR Director for the Carillion Group. Mr Hannon was part of the Official Receiver team dealing with the liquidation of Carillion plc and the Group's key operating companies. He became part of the team early in April 2018 so had no direct involvement in the events with which we are concerned. He assisted the Tribunal with explaining various concepts but his knowledge of events in the period July 2017 to January 2018 was based on documents he had read, rather than personal knowledge.

28. The Tribunal also read a witness statement dated 15 January 2018 which had been filed on behalf of the companies in the Group in the High Court insolvency proceedings from Keith Cochrane, who was Interim Chief Executive Officer of Carillion plc at the time of filing the statement. This witness statement was included in the agreed bundle of documents. Mr Cochrane did not give evidence in these Tribunal proceedings. The Claimants did not call any witness evidence. We did not hear evidence from any member of the Board.

29. We have concerns about the lack of witness evidence from anyone who could shed light on the thought processes of the Board, as the corporate mind of the respondent, at relevant times. We had no witness evidence in these proceedings from Mr Cochrane or any other member of the Board. Mr Cochrane's witness statement in the bundle was prepared for another purpose and, therefore, did not deal with all the matters relevant to our decision. There was no opportunity, in these Tribunal proceedings, for the Claimants' representatives to test his evidence by cross examination or for the Tribunal members to seek clarification on any points.

30. The Respondents point us to the documentary evidence, the board minutes and notes of board calls as the evidence of the corporate mind and submit that all Board documentation has been provided. Some of the records of board meetings we have are described as Extracts from Minutes (e.g. p.1048 for the meeting on 14 January 2018), rather than, Minutes, as other records are described (e.g. p.694 for the 6 December 2017 meeting). We have had no explanation as to why, in some cases, we have had Extracts and in others, the full Minutes, and why, if full Minutes exist of the meetings in respect of which we have Extracts, we have not been provided with the full Minutes. The meaning of some of the things recorded as said in the meetings

is not clear and it appears to us likely that the Extracts from Minutes do not include a record of all the discussion leading to the decisions; the type of content of the Extracts is somewhat different from that in the Minutes we have seen. We are also troubled by a lack of records which we would have expected to see. For example, the documents contain no record of any board discussion after 15 December 2017 until 10 January 2018, although this was a most critical period for the Group and it had been anticipated that there would be board calls at least weekly. At the board meeting on 6 December 2017, the Chairman said that the Board would convene on a regular basis over the holiday, but would also do so at any time if required (see paragraph 109). A post meeting note in the Minutes of the meeting on 6 December 2017 notes that weekly meetings were subsequently arranged (p.703). At a board meeting on 10 January 2018, there is a reference to a board call two days' previously i.e. on 8 January 2018 (p.996), but we have no notes of such a call. At the board meeting on 6 December 2017, the Board decided to establish a Restructuring Committee. We have seen no minutes or notes from any discussion of this committee.

31. We have seen nothing to suggest that the Claimants have, in preparation for this hearing, alleged that the Respondents have not given full disclosure. We do not, therefore, conclude that the Respondents have not complied with their disclosure obligation and do not draw any inferences on the basis of such a failure. We are doubtful, however, given the lack of records we would have expected to see, that the documentation can give us a full picture of the corporate thinking of the Board in the critical period of 6 December 2017 to 15 January 2018. We have no record in the documentation that the Board discussed in advance the approach to HMG made on 31 December 2017. It seems surprising if there was no such discussion. Given the very serious financial situation of the Group in the period December 2017 to 15 January 2018, it is also surprising if there were no discussions in the period between 15 December 2017 and 10 January 2018 at board level about whether the Company could still reasonably take the view that it could continue to trade as a going concern, particularly since, at the meeting on 6 December 2017, the Board was advised that it should continue to assess the position on a weekly basis (p.704).

Facts

32. Carillion plc was a publicly traded company listed on the FTSE 100. Carillion had a turnover of £5.2 billion in 2016.

33. Carillion plc typically only employed executive directors. Mr Khan, the Group Finance Director until his departure in September 2017, and Mr Cochrane were employed by Carillion plc. All other employees in the Group at relevant times were employed by subsidiary companies.

34. The Group was a multinational business services and construction services company, headquartered in Wolverhampton, United Kingdom. Its activities included the provision of facilities management services to Government Ministries, various regional public sector authorities and corporate clients; work on infrastructure projects, including rail; and delivery of major construction projects to public and

private sector clients. According to the Group's HR records, the Group employed over 18,000 employees in the UK as at 15 January 2018.

35. It is common ground that the business was facing serious financial difficulties from no later than July 2017. We saw documentary evidence as to matters from this time only and it is not necessary for us to look back further than that date for the purposes of what we need to decide. However, we note that the Financial Conduct Authority (FCA), on 18 September 2020, gave Carillion plc and certain previous executive directors warning notices, stating that it considered that, during the period 1 July 2016 to 10 July 2017, Carillion plc breached various provisions including Article 15 of MAR (prohibition of market manipulation) by disseminating information that gave false or misleading signals as to the value of its shares in circumstances where it ought to have known that the information was false or misleading and Listing Rule 1.3.3R (misleading information must not be published) by failing to take reasonable care to ensure that its announcements were not misleading, false or deceptive and did not omit anything likely to affect the import of the information. The warning notices are not the final decision of the FCA and Carillion plc and the individuals have the right to make representations to the Regulatory Decisions Committee before that Committee decides on appropriate action and whether to issue a decision notice.

36. As a publicly listed company, Carillion was required to disclose price sensitive information i.e. information which could affect the share price, to the market as soon as possible. We understand the references to disclosable matters in board minutes and notes to be to matters about which announcements were required to be made.

37. On 10 July 2017 Carillion plc released a trading statement on RMS, the company news service from the London Stock Exchange. This was for the first half year in 2017 (H1). Included in the announcement were the following. H1 operating profit was lower than expectations. A deterioration in cash flows on a select number of construction contracts led the Board to undertake an enhanced review of all the Group's material contracts. This review had resulted in an expected contract provision of £845 million at 30 June 2017. Average net borrowing for H1 was now expected to be £695 million compared to £586.5 million for the full year 2016. The actions the Board put in place in March 2017 to reduce net borrowing had been accelerated and further actions were being taken to reduce net borrowing including: disposals to exit non-core markets and geographies; further annual cost savings to be quantified as part of the strategic and operational review; maximising the recovery of receivables; and 2017 dividends suspended. The Board announced that it was undertaking a comprehensive review of the business and the capital structure. Philip Green, the non-executive chairman, was reported as saying that average net borrowing had increased above the level they expected, meaning that they would no longer be able to meet their target of reducing leverage for the full year. They announced that Richard Howson had stepped down as Group Chief Executive and from the Board with immediate effect and Keith Cochrane, previously their senior independent non-executive director, was to take over as Interim Group Chief Executive while a search was underway for a new Group Chief Executive (p.261).

38. We have seen evidence that, throughout the period July to November 2017, Carillion continued to be awarded new work. One example is the award of Network Rail contracts announced on 6 November 2017 (p.577). However, as we note in the chronology which follows, new contracts were not being gained at the rate the Company had hoped, particularly in the later stages, when market confidence in Carillion was declining. Mr Cochrane's report in September 2017 demonstrates this (see paragraph 71). Another example was Mr Cochrane reporting in his November 2017 Chief Executive's report, that anecdotal feedback from management suggested challenges of securing places on bid lists, due to perceived uncertainty (see paragraph 90).

39. On 19 July 2017, the Board decided that, from then on, they would have weekly board calls, in particular to ensure that the position on disclosure was discussed at least weekly to ensure that no new disclosable matters had arisen and that the Board was fully appraised of the position in relation to the Group's funding and trading. (p.279). Prior to this, Mr Hannon thought the board meetings had been monthly. It was noted at the meeting on 19 July that EY were looking at cash and cost to help with a strategic review.

40. Mr Khan, the Group Finance Director, reported that headroom under banking facilities i.e. the amount of the facilities still available to be drawn, was in excess of £200 million through July, dipping to £100 million in early August and £50 million in September then improving. Mr Cochrane noted the need to test the rigour of those forecasts. He noted that previous forecasts had indicated a very substantial reduction in headroom in July, yet in reality it was over £300 million (p.282).

41. At a board call on 2 August 2017, the position with core lenders was described as "fairly fragile" (p.294). In the same call, it was recorded that the trustees of pension schemes were to be asked to suspend contributions for three months with a possible extension for three months (p.296). The Group had a number of defined contribution pension schemes. The Company had been making pension deficit contributions.

42. At a board meeting on 22 August 2017, a report from EY was presented (p.314). Their review was named Project Ray. This was a programme on cost reduction and transformation, the process being described as "outside in". Proposals included radical change to the Group's operating model, including a change to a centralised operating model, getting the appropriate expertise in the right place. It also proposed substantial headcount reductions with the equivalent of 1720 full time roles to be removed in the UK.

43. A "Top ten risks" document was presented to the Board (p.375). The introduction to the document indicates that such a paper was received by the Board on a six monthly basis, in March and August each year. Risks one and two were new entrants onto the list. Key risk one was "failure to retain the confidence of key customers, especially HM government, and key suppliers." The potential impact of this was described as the risk that their customers failed to award them any new work or their suppliers refused to bid for work from them or their suppliers walked off

site leading to an adverse effect on financial performance. Risk two was "failure to secure adequate financing".

44. We heard evidence from Janet Dawson that the top ten risks document was a living document which was continually updated. However, we have not seen any versions of the document other than the one presented to the Board in August 2017.

45. A strategy proposition was also presented to the Board (p.361). The proposed future focus included more selectivity in the clients they worked for and the support services they provided and a focus on core services (p.364).

46. The Chief Executive's report produced to the Board (p.345) included a statement that their lender group (bankers and bondholders) remained generally supportive albeit confidence was fragile. Mr Cochrane wrote that updated liquidity forecasts had been prepared which demonstrated an adequate headroom versus committed facilities but more work needed to be done to improve underlying cash profitability and collecting against current receivable positions. He wrote:

> "EY has also been tasked with seeking out substantive cost reduction opportunities and we will report to the Board on progress. I am very clear that a significant cost reduction programme linked to a new organisation structure is critical in developing an attractive investor proposition for the "new" Carillion, alongside being a catalyst for essential cultural change. My initial hypothesis of an over complex internal operating model has been very much confirmed and a "strawman" Group strategy and organisation model will be discussed with the Board. With Board support, my intent would be to make an early move to action the changes to structure and initial cost reduction target, both being communicated internally and externally and demonstrating action. The outputs from the strategic review and additional cost reduction opportunities would then be finalised for the publication of the H1 numbers at the end of September." (p.346).

47. Mr Cochrane's report also noted that the order book at the end of July 2017 of £15.8 billion was £0.2 billion lower than the June 2017 and December 2016 positions (p.348).

48. At a board call on 30 August 2017, Mr Khan reported that, looking further ahead into October/November, there was a reasonable margin to the forecast submitted to the bank group. However, he said it did rely on a number of "big-ticket items". He noted that there was an element of uncertainty about those. He said there had been lots of discussion around cash coming in but no real receipts yet (p.387).

49. At a board call on 3 September 2017, Mr Cochrane informed the Board of two developments: a deterioration in forecast liquidity; and that the draft RF3 forecast, although not yet final, showed anticipated spot debt worse than expected with the average net debt also showing a deterioration, although less significantly so. Mr Cochrane informed the Board that an RNS draft had been intended to be issued on the following morning but, against the background he had described, the advisers' view was that it was not appropriate to issue the proposed organisational

announcement as an RNS to ensure that there was no question of misleading the market.

50. Three representatives of HSBC and a number of advisers from Lazard, Slaughter and May and EY were in attendance on the Board call.

51. Mr Watson of EY spoke about liquidity. He noted that there was a deterioration of around £16 million to mid-November. He commented that, in the context of a group of this size, this was not a large amount, but it was felt to be material in the circumstances. He stated that the key question was around the level of confidence in the headroom. He said there was a need for additional liquidity, initially through the HSBC facility and if necessary thereafter through the other four main lenders into the RCF, Barclays, Lloyds, RBS and Santander. Mr Noblet of HSBC noted that the profit before tax number appeared to be heading some 10 -15% below consensus which would normally require an announcement. However, he advised that it was possible to rely on the exemption under the MAR regime for the preservation of the Company, because of the discussions with lenders to get into a financially stable position. MAR was a reference to Market Abuse Regulation, the EU regulation relating to insider dealing and market manipulation. (pp.390-392).

52. At a board call on 6 September 2017 (pp.393-396), when reporting on liquidity, Mr Watson of EY reported that there had been a meeting of the group of four major banks who were told that they were likely to have to step in with the facility of around £150 million by the end of September. They were also told that Carillion was in discussion with HSBC and that HSBC was only prepared to loan as part of the broader group with the group of four. HSBC had said that the situation had changed from the time the facility was just discussed; they felt it had been intended purely as a standby which was not now the case. Mr Watson stated his view that the group of four (or five) were able and ready to provide funding within Carillion's timescale once the position was agreed. Mr Watson said that for the interim results on 29 September, the Group would need a going concern statement and a 12 month look forward which the Group would have to agree. That was likely to need both the £150 million and a rationale that £200 million (say) of disposal proceeds were retained in the business under the appropriate exemption within the facility documentation. Mr Khan confirmed that, in addition to the position discussed, the uncommitted lines were currently fully available. Mr Hannon explained to us that a going concern statement was a statement that there was a reasonable belief that the company would continue in existence for the coming financial year.

53. Five days later, on 11 September 2017, an RNS statement announced that Mr Khan, Group Finance Director, had left the company with immediate effect. Carillion announced that Emma Mercer had been appointed Chief Financial Officer and Lee Watson, on secondment from EY, had been appointed Chief Transformation Officer. Carillion announced a number of other departures, including Mr Howson, Chief Operating Officer. The appointment of Andy Jones as Chief Operating Officer with effect from 1 October 2017 was announced (p.397).

54. Also on 11 September, internal announcements were made about the organisational and leadership changes. The briefing included some FAQs about

proposed reorganisation. An answer to a question about whether some people were automatically at risk of redundancy was no, but they would be working to understand the impact on their people. The answers also gave a commitment to comply with necessary statutory requirements in relation to consultation (p.399).

55. At a board call on 15 September 2017 (pp.413-416), Mr Underhill of solicitors Slaughter and May, spoke to a paper which had been circulated. He reminded the Board of duties of directors codified by the Companies Act 2006. He reminded the Board that when a company was in financial difficulty, the duties changed. If the company was insolvent, which he said the Group was not, or there became doubt as to insolvency, the directors were also required to consider the interests of creditors. He said there was no clear point at which the directors must consider creditors' interests; rather there was a spectrum between solvency and insolvency. He said that, because of that, it was important that there should be even more regular monitoring, as was the case with the regular board calls, and that should continue. He reminded the Board of the tests of insolvency under English law and summarised for the Board the law in relation to wrongful trading, fraudulent trading and disqualification and compensation orders. The Board reviewed the briefing paper prepared by Mr Underhill, in particular the spectrum identifying when and how directors were required to consider creditors' interests. Mr Hudson, of EY, confirmed that a company may move in and out of the "grey zone" on the spectrum over a period of time. He noted that the Group was not in that zone at present.

56. This advice from Mr Underhill marked the start of what were regular reminders to directors in board meetings and board calls of their duties when there was insolvency or doubt as to insolvency.

57. At a board call on 15 September 2017, Mr Cochrane reported on continuing work on liquidity and other matters, including work on the new organisational model and disposals underway and discussions with possible cornerstone investors. In relation to Mr Cochrane responding to non-executive directors' questions, the minutes record the following:

> "Mr Cochrane reviewed the possible risks to delivery of the critical points, and the Chairman noted that it would be necessary to consider options should it not be possible to deliver them within the timescale. Mr Cochrane agreed that this was the case but emphasised that the absolute focus at present must be on delivery of the critical plan. Mr Underhill confirmed that the earlier discussion around directors' duties confirmed that approach, both in terms of pursuing the current range of options with utmost vigour, and in terms of identifying points in the path where it was right to step back and consider whether efforts should be redeployed."

58. Since we have not heard evidence from anyone present at that meeting, it has not been possible to clarify exactly what was meant by these comments.

59. Also at that meeting, Mr Burlison of Lazard, noted the position on a banking meeting earlier in the day with the five key banks. He reported that the meeting had been positive and a number of work streams were running to support the position.

He reported that the banks had asked for security, which was not unexpected but potentially problematical. He reported that the banks had indicated that they were considering appointing a financial adviser, likely to be a partner from FTI consulting.

60. We note from an agenda included in the bundle that there was to be a board call on 20 September 2017 (p.426). However, for reasons which have not been explained, we have no note of that board call.

61. At a board meeting on 28 September 2017 (p.437), Mr Cochrane briefed the Board on developments since the previous board call. He noted that funding of some £140 million had been agreed with the banks, but that, as anticipated, the term sheet contained onerous conditions precedent to the drawdown of funds. He summarised the conditions precedent, including the expectation that the banks would have the right to appoint a non-executive director, would seek contingency planning for insolvency, an independent assessment by EY and strict criteria for the drawdown of funds. This is the first record we have seen including a reference to planning for insolvency.

62. Mr Cochrane informed the Board that positive discussions continued in relation to Canada (which we understand to be a reference to the possible sale of the group's business in Canada) but he put the probability of a transaction at 60 to 70%.

63. Mr Cochrane informed the Board that he had had a further detailed meeting at the Cabinet Office and had briefed them fully on the position. Mr Cochrane is recorded as saying "it was clear that government wanted to be supportive." Since we have not heard from Mr Cochrane or anyone else who attended the board meeting, or the meeting with the Cabinet Office, we have not been able to get clarification as to exactly what it was that Mr Cochrane briefed the Cabinet Office about and, in respect of what, the Government was considered to be intending to be supportive. There are no notes of this or any other meeting between Carillion and the Cabinet Office.

64. The board meeting was suspended to allow a meeting of the Audit Committee to be held at 12.30 p.m. We note from the minutes of the meeting (p.469) that the next scheduled Audit Committee was 30 November 2017. If this took place, we have seen no minutes of that meeting. We have seen no minutes of any meeting of the Audit Committee between 28 September 2017 and the compulsory liquidation of the Company on 15 January 2018.

65. At the Audit Committee meeting on 28 September, Mr Meehan of KPMG, the group's auditors, spoke to a half-year memorandum, which we have not seen. He noted that the Group had made significant write-downs. He confirmed that KPMG had concluded that the Company's position was satisfactory regarding prior year accounting. He further confirmed that KPMG was satisfied with the going concern position. The minutes record that a going concern paper, which we have not seen, was discussed in detail and noted, together with the position on prospective disposals. The detail of the discussion is not recorded in the minutes. The minutes record that a summary of the Group's going concern status as at 30 June 2017 had been circulated and was noted. The minutes record that the Audit Committee had

recommended to the Board the continued adoption of a going concern basis in preparing the interim accounts of the Group for 2017.

66. The board meeting resumed after the Audit Committee had met.

67. At the board meeting, it was noted that the RF3 pack had been circulated. We understand this to be a reference to a revised forecast for the year. Mrs Mercer noted reductions in revenue, profit and earnings per share from the previous interim re-forecast and the increase in net debt. The notes record: "the profitability reduction in RF3 was largely due to the removal of profit on contracts in respect of which a provision had been taken, compensated in part by some cost savings." (p.440).

68. Also at that meeting, it is recorded that Mr Underhill, following on from his recent presentation to the Board in respect of directors' duties, reviewed the Board's position following the current meeting. He noted that it had a clear plan which was being worked through; the banks had been brought onside and the right thing to do was clearly to follow up discussions in respect of disposals, as was being done. The notes record: "the Board was entitled to conclude that that being so, there was a reasonable prospect of continuing to trade and it should continue with its current plan." (p.441).

69. Ms Ware, from Slaughter and May, joined the meeting and gave a presentation in relation to the regulatory powers of the Financial Conduct Authority. She noted work that was in hand to respond in detail to questions put by the FCA. The notes record (pp.441-442):

> "Responding to the Chairman, Mr Underhill noted the ongoing review work to ensure that the group remained entirely compliant with MAR, the so-called "financial distress" exemption. He noted that the group had continued to receive daily advice from the adviser group on the issue, to ensure that it remained within the rules.
>
> "Responding to Mrs Horner, he reminded the board of the respective duties towards shareholders and creditors, which have been discussed in his presentation to a previous meeting."

70. A 2018 business plan was presented to the meeting (p.443). Key highlights of this included the following figures: 2016 actual closing net debt £218.9 million, 2017 RF3 closing net debt £705.3 million, 2018 business plan closing net debt £762.4 million. Figures for the average net debt were as follows: 2016 actual £586.5 million, 2017 RF3 £817 million, 2018 business plan £953.8 million. Key assumptions included that no business disposals were completed in the second half of 2017 or in 2018; no savings were included arising from the strategic review and no dividend payments were to be made in 2018.

71. The Chief Executive's report for September 2017 presented to the meeting (p.461), included a strategic review update. This included, amongst actions and activities underway, that a voluntary redundancy programme was underway and the plans in place to deliver significant reductions in headcount all areas by the year-

end. In the work winning summary, Mr Cochrane wrote in his report "the business secured only £131.5 million of new work in the month of August, significantly below our required run rate. Although partly seasonal, there remain some clients with concerns given our current circumstances which have impacted work winning." Mr Cochrane reported on business won and lost. We understand from what he wrote that, although the business was continuing to win new work, the rate at which work was being won was significantly below the rate at which the business needed to be winning work.

72. A meeting of a committee of the Board was held at 10:15 p.m. on 28 September 2017 (p.473). Mr Cochrane reported that Mr Watson and the team continued to work on bank approval. Credit approval had been received from number of the banks and the remainder were expected. He reported that going concern wording had been agreed with KPMG. The RNS was being finalised. An update was given on financial approvals, acquisitions and disposals and proposed announcements. Approval of the interim accounts, presentation and RNS were deferred to a further meeting of the committee to be held at 5:30 a.m. the next day. The Tribunal did not have any evidence as to the nature or remit of this committee.

73. We have not been shown any minutes of a meeting at 5:30 a.m. on 29 September. However, we have seen an RNS announcement released at 7 a.m. on 29 September (p.475). Carillion announced its H1 results and gave an update on its strategic review. Various points are included under the heading "H1 financial performance weaker". These included that underlying pre-tax profit was down 40% and average net debt in H1 was £694 million. In a table of comparison between H1 2017 and H1 2016, it was shown that, in H1 2016, there was a profit before taxation of £84 million, whereas in H1 2017, there was a loss of £1,153 million. Net debt for H1 2016 was £291 million and for H1 2017 it was £571 million. Under the heading "revised full-year outlook" the following points are included: full-year results to be lower than current market expectations; full year average net debt expected to be between £825 million and £850 million. In his comments, Mr Cochrane wrote that this was a disappointing set of results. He wrote that the strategic review that they launched in July had enabled them to get a firm handle on the Group's problems and they had implemented a clear plan to address them. He wrote that "at the heart of this company, there is a strong core. Supported by an operating model that manages risk much more effectively and led by a fresh management team with a mandate to drive cultural change, I am confident that a strong business can emerge."

74. The detailed announcement of half yearly results for the six months ended 30 June 2017 included a report of a loss of £1,153 million, a change of -1,475% from 2016. Net liabilities for 2017 were shown as £405 million, compared to net assets for 2016 of £970 million, a change of -142% (p.480). In the section on liquidity and covenants, the announcement recorded that the Group was compliant with its covenants as at 30 June 2017 and was forecast to be in compliance with covenants as at 31 December 2017 and 30 June 2018, before accounting for the positive impact of the disposal of its Canadian operations. The announcement recorded that compliance with the leverage covenant was dependent on achieving the underlying forecasts which assumed that the normal pattern of receipts and payments would continue alongside the completion of a number of PPP disposals and settlement

receipts on contracts. It recorded that the Group had identified mitigating actions which it could take if the forecasts were not achieved. (p.480).

75. On 4 October 2017 there was a board call (p.524). Mr Cochrane reported that the Cabinet Office had asked for a bi-weekly update call. He said they had just had a meeting with the banks' advisers which was difficult. He stressed that if the banks' advance was taken, in reality the banks would be driving the business. He reported that there was a view circulating that the £140 million facility simply bought time and would not fix the capital structure. He stated that liquidity remained a real concern. Issues relating to the potential disposal of the Canadian business were reported. Mr Watson was asked to explain why strategic investment was needed. He noted that the equity investment would allow the advisory team to revert to the banks and seek an alternative term sheet. The notes record: "Canada plus strategic investor was the best option; beyond that we needed to review the options including debt for equity, disposal of the group, or other options." Mr Burlison of Lazard stated that the banks' view was that insolvency or breakup gave them cents in the dollar recovery and would be looking to push the Board to move away from shareholders to focus on creditor recovery. Mrs Mercer noted a deterioration in the short term cash forecast; the minimum headroom in the previous week's forecast had deteriorated to £30 million. She reported that the new forecast had headroom down to £7 million in early December. The notes record Mr Cochrane saying that the going concern position was correctly dealt with on Friday but the position needed to be kept under continued scrutiny.

76. At the same meeting, Mr Underhill of Slaughter and May noted that two things remained under consideration: disclosure obligations and the position in relation to shareholders and creditors. The notes record:

> "The Board needed to be aware of the negative points mentioned earlier in the meeting, but the course of pursuing the sale of Canada and the strategic investor remained live and should be pursued. He felt that the Board could properly conclude that the forecast showed that you should be doing that, but remain alive to the possibility that you may wish to do something different as early as next week.
>
> "In the "grey zone" the Board could properly justify carrying on for the present. The disclosure option would become more difficult to manage if it was concluded that debt for equity is the only option: he noted that the Board had not reached that point."

77. Mr Underhill's advice was that the course set on should be pursued for the utmost vigour for the next few days and they should review it the next week.

78. A board call was held on 12 October 2017 (p.539). We have been shown what is described as "Extract of Minutes" of the meeting (p.541). The chairman, Philip Green, reminded the Board of the presentation on the duties of directors of companies in financial difficulties dated 11 September 2017 prepared by Slaughter and May, which had previously been considered in detail by the Board. He reminded the directors that they must comply with their directors' duties. He reminded the

Board of the Company's financial position and that the Company had entered into discussions with certain of its creditors with a view to amending a number of its financing arrangements to improve its financial outlook and protect its position as a going concern, in particular to ensure sufficient cash flow over the short and medium term. It was noted that this meeting had been convened in order to consider, and if thought fit approve, the proposals emerging from such discussions with creditors. These included a proposal that the Company should enter into two separate facilities agreements pursuant to which Barclays bank plc, HSBC bank plc, Lloyds bank plc, Santander UK plc and the Royal Bank of Scotland plc would make available to the Company a senior secured revolving facility of £40 million and a senior revolving credit facility of £100 million. The proposals also included that the Company should enter into an agreement to defer certain pension deficit reduction contributions otherwise payable under various pension schemes. The Board resolved to enter into the finance documents.

79. A liquidity update for the Board dated 12 October 2017 included the statement that, in the absence of the new money facility, there was a risk that headroom, excluding one-off items, could be negative £31m in the week ending 19 November (p.553).

80. The Company entered into new committed credit and bonding agreements and agreements relating to the deferral of certain pension contributions on 24 October 2017. These were announced to the market the same day (p.556). A requirement of the agreements reached with the new moneylenders, the pension schemes, the private placement holders and the providers of the new bonding facility was that FTI Consulting LLP (FTI), financial advisers to the CoCom, should be appointed to prepare an independent business review (IBR) to be made available to all creditors.

81. The RNS announcement on 24 October 2017 also reported that Carillion had signed heads of terms with Serco Group plc for the disposal of a large part of its UK healthcare facilities' management business. (p.556).

82. A board call took place on 25 October 2017. We have seen the agenda (p.560) for this call but no notes of the call. A liquidity report presented to the Board included that the forecast liquidity headroom had been rebased to account for the new £140m facility. The November headroom low point at 19 November was £96 million. Headroom was forecast to be £421 million as at 31 December 2017 (p.563).

83. Following the conclusion of the new money facilities, Carillion commenced work, with assistance from EY, on a business plan which CoCom required to be delivered by 8 December 2017; they began planning for a restructuring with their legal and financial advisors; they commenced weekly reporting on liquidity and funding to their finance creditors and commissioned EY to prepare an entity priority analysis to model creditor recoveries in an insolvency of the Group, the scope of which was agreed with the CoCom and which was shared with the finance creditors. (p.168).

84. Mr Cochrane's witness statement in the High Court proceedings (p.168), informs us that representatives of the Group met with advisers to the CoCom and certain private placement noteholders on a weekly basis. (p.169).

85. On 27 October 2017 Carillion announced the appointment of Andrew Davies as Chief Executive Officer with effect from 2 April 2018 (p.570).

86. On 2 November 2017, Carillion announced the appointment of Alan Lovell as a non-executive director with effect from 1 November 2017 (p.575). Amongst other things, Mr Lovell was to serve on the audit committee.

87. At a board meeting on 8 November 2017, Mr Cochrane noted that the balance sheet remained fragile (p.583). The meeting included a discussion about banking covenants. Mrs Mercer reminded the Board that the 29 September statement had been made on the basis of a going concern statement which anticipated compliance with the Group's banking covenants assuming certain receipts and disposals. She drew the Board's attention to the timing of the Group's covenants and noted that assumptions had been monitored very closely in the intervening period. In consequence, it had become prudent to engage with lenders to consider options for amending the operation of the covenants at the year-end. Mr Burlison of Lazard presented a number of options. It was concluded that the preferred approach was to work towards an option of resetting the 31 December test to measure average net debt rather than spot, in conjunction with a broader agreement to carry through a recapitalisation programme acceptable to the majority of lenders at the same time. (p.587).

88. Mr Cochrane reported on work which had been undertaken by advisers who had been asked to review restructuring options. He said the work would be tested against the question of insolvency as part of the entity priority model analysis but it was suggested that, in an insolvency, creditors would achieve at best 5p in the pound. It was also noted at the meeting that the FCA had advised that a formal investigation had been commenced.

89. The weekly reporting pack dated 3 November 2017 presented to the Board at the meeting on 8 November, included a statement that a first drawdown request of £40 million had been made on 31 October 2017 and had now been received into the business. (p.597).

90. The Chief Executive's report for October 2017, which was circulated to the Board in advance of the meeting on 8 November 2017, included the following (p.647). Mr Cochrane reported that the Group continued to face many challenges and it was clear that sustaining confidence of customers, suppliers and employees was critical to the near-term future. Important priorities included "fixing" the balance sheet. He reported that short-term cash management and liquidity continued to be disappointing with an initial drawdown already required under the recently signed additional £140million facilities. He reported continuing to see delays in the receipt of material one-offs e.g. settlements versus forecast. He reported that cost reduction efforts were progressing but progress was slow in realising actual benefits. He reported on the detailed five-year business planning process now underway. This was to be available to their key stakeholders following approval at the next board meeting (principally lending groups but also pension trustees and the Cabinet Office). In the section on work winning, Mr Cochrane reported amongst other things

that he had been engaging with the Cabinet Office on an ongoing basis "who while continuing to be supportive, are proving to be demanding in terms of their assurance requirements." He reported that anecdotal feedback from management suggested challenges of securing places on bid lists, due to perceived uncertainty.

91. A board meeting was held at 6:30 a.m. on 17 November 2017. Only two directors were present: Philip Green, in the chair, and Mr Cochrane (p.658). The early time of the meeting seems to be related to the approval of an RNS announcement which was released at 7:02 a.m. on the same day. The Chairman again reminded the Board about the directors' duties, referring to the presentation by Slaughter and May on the duties of directors of companies in financial difficulties. The rationale for amending the December 2017 financial covenants was outlined. Mrs Mercer's report included that the forecast now indicated that underlying profit before tax was in the range of £78 million-£99 million which was below market expectations. The spot net debt at the year-end had a wide range of outcomes being £800 million to £1,050 million. Based on these forecasts, she stated that the Company would be in breach of the leverage covenant at 31 December 2017. It was proposed that the Company amend the financial covenant financing agreements to replace the December 2017 financial covenants with equivalent financial covenants in respect of the 12 month period ending on 30 April 2018. The Board agreed to this proposal and approved an RNS announcement.

92. The RNS issued at 7:02 a.m. that day (p.655) included the statement that profits for the year to 31 December 2017 were expected to be materially lower than current market expectations. The Group expected full year average net borrowings in 2017 to be between £875 million and £925 million. Based on its latest forecasts, the Board expected a covenant breach as at 31 December 2017. The announcement stated that Carillion had commenced a process to seek consent to defer testing of the covenants to 30 April 2018.

93. Matters discussed at a board meeting on 30 November 2017 included that the FCA had appointed investigators to enquire into a number of circumstances relating to announcements made by the Company between December 2016 and 10 July 2017 (p.668). In the Chief Executive's update, Mr Cochrane noted that a number of stakeholders continued to express concern, including the partners in the HS2 contract, a number of prospective construction customers, and HM Government which had advised them that it intended to reclassify the business as high risk, which would have implications for the award of new work. He said that regular payments were flowing reasonably well from Government customers but concern had been expressed about the reliability of the Group's cash forecasting and THM had been brought in to support the process. THM was described in the Chief Executive's report of November 2017 as a well-regarded boutique restructuring practice which was being appointed to provide additional support and resource focused on cash/liquidity management (p.706).

94. In the first week of December 2017, the CoCom requested that the Group change the assumptions in its weekly cash flow reporting to exclude assumptions about the availability of certain uncommitted financings (p.170).

95. A communications plan was being developed by 1 December 2017. In the communications' objectives, it stated "Carillion has been damaged badly since the July 10 trading update and subsequent announcements. Trust and confidence in the business and its ability to deliver - on both an operational and financial level - has drained away". (p.676). The section on a consistent narrative began: "the environment is one of turbulence, uncertainty and rapid change." We understand from the evidence of Janet Dawson that this is what the Group's communications analysis was showing them at this time.

96. A board meeting was held on 6 December 2017 (p.694). This date is the first trigger point relied on by the Claimants as when they say the duty to consult arose. Matters discussed at this meeting included Mr Cochrane informing the Board that the business plan remained a work in progress which would be brought back to the Board on 10 January. He also noted that an options analysis had been carried out by Lazard, Slaughter and May and EY, comprising an entity priority analysis, consideration of options to deal with pensions and the assessment of potential options, for recapitalisation of the Company including a potential debt to equity swap. Mr Cochrane said it was not expected that the Board would take decisions that day but should indicate the route that it wished to pursue. Mr Cochrane said:

> "It was fair to say that we were beginning to see the first signs of a "fraying at the edges" of customer confidence, which was a factor which would put the 2018 plan at risk should it continue. It was important that the "noise" around such issue should not be allowed to become a self-fulfilling prophecy."

97. In introducing the business plan for 2018 to 2022, Mrs Mercer noted that FTI was preparing an independent business review (IBR) and that the deferral of the presentation of the plan to January 2018 was to achieve alignment with the preparation of the IBR. Mr Watson noted that the IBR was an "outside in" diligence exercise by the banks' accountants to sensitise the trading case. The idea was to align the plan and the IBR. The plan would also show the need for any further funding. Points referred to in relation to the plan included that contract provisions were increased by £60 million to £1105 million and an additional contingency of £5 million/annum had been included. Referring to the RF4 outturn, Mrs Mercer noted that RF3 had had some margin risk on some contracts and included a £2 million contingency. She said those risks had materialised and the contingency had been taken. Restructuring costs, goodwill impairment, adviser fees and the sums arising in relation to discontinued businesses had all increased. Mr Cochrane noted that a significant number of contracts were profitable but simply less profitable than had previously been assumed. In relation to cash flow, Mrs Mercer noted that there was a significant increase in net debt, with the slippage of a number of planned settlements in Canada and in building and delays in the collection of work in progress in the services businesses, as well as the extent of adviser fees.

98. In relation to the short-term forecast, Mr Watson (Chief Transformation Officer, on secondment from EY) reminded the Board that it was critical to the analysis to bear in mind the key self-help measures over the period, particularly if there were to be a new money ask. The notes state:

> "The Board had also to be mindful of the risks to the short term viability of the business, where the coming 10 days would be critical. The banks were helpful in some respects but had been more challenging in others, including in relation to bonding in recent days.
>
> "The advisory group of Slaughter and May, Lazard and EY was intimately involved and was focused on ensuring that the Board and the group remained "on the right side of the line" in terms of their obligations."

99. Mrs Mercer noted that it was difficult to assess the availability of credit insurance and the forecasts assumed increased requirements as a result of suppliers having problems obtaining insurance.

100. The notes record:

> "The group remained in regular discussion with government as to its position and to the support which government could provide.
>
> "THM had been instructed to provide cash flow advice and were involved with each of the businesses on a daily basis."

101. Since we have not heard evidence from anyone who was in attendance at the board meeting, and we have seen no notes of discussions with Government, we have no further information as to the type of support from the Government which the Group was discussing at that time.

102. Under the heading "Options Analysis", a pack of Board materials headed "Project Ray - board materials" dated 6 December 2017 was tabled (pp.712-797). Points noted and discussed about this included the following. There was a true underlying debt of £1.3 billion. The £40 million secured new money facility had been drawn and it was likely that the £100 million unsecured would need to be drawn. Mr Burlison of Lazard stated that the level of debt which would have to be taken into account in a debt for equity position would be some £1.6 billion, in addition to which there was some £45 million of joint venture funding, EPF of some £80-£100 million and the pension deficit of some £587 million which in total gave some £2.3-£2.4 billion. Mr Burlison said this demonstrated that the balance sheet needed to be fundamentally rebuilt. Mr Dougal noted that the pension deficit was currently less than £400 million not the £587 million that Mr Burlison had mentioned and Mr Burlison agreed that this was the case.

103. Also in the discussion on the options analysis, points made included that, on an insolvency, the claims of the pension schemes would swamp all other claims. Speaking about the entity priority analysis, Mr Hudson of EY noted that, in essence, businesses of this nature were virtual businesses. He gave two examples, noting that there were contracts but no tangible assets. He said the business was vulnerable to insolvency events with numerous triggers and complex third-party consent requirements. The notes record:

> "As a result, it was assumed that on an insolvency, available cash would quickly be dissipated and significant liabilities would crystallise, in form of bonds and pension scheme liabilities and would be negligible to returns.
>
> "Mr Johnson noted that that recovery analysis showed that there was no value for shareholders, and accordingly in complying with their duties, directors should give greater focus to the interests of creditors. The recovery analysis would also assist with the negotiation with creditors to demonstrate that a transaction would achieve a better outcome than an insolvency process."

104. Looking at the section of the paper on strategic direction, it was noted that there was no obvious buyer for the Group as a whole at the time and a full breakup of the Group was not considered to be viable. The minutes refer to consideration of an enhanced breakup and record: "the recovery would still be pence in the £, and in summary it was clear that no one benefited from a breakup or liquidation. The creditors would suffer significantly in both situations and hence should support a restructuring."

105. Mr Burlison explained the three typical routes for a lender turnaround plan and referred to the advisers' view, subject to the finalisation of the business plan, that debt for equity was likely to be the only route to recovery for the existing lenders and the amount of debt converted would need to be sufficiently deep.

106. Under the heading "Directors' responsibilities", Mr Underhill noted that it was appropriate to consider directors' duties at the current time. Mr Johnson, also of Slaughter and May, noted that, in the circumstances, the Board should take into account the interests of creditors. The directors should consider whether it was right to continue trading. He advised that English law did not specify when that would cease to be right but required a judgement on whether there was a reasonable prospect. The notes record:

> "It was not necessary to have absolute certainty - the test was of a reasonable prospect. At present there remained a constructive dialogue with creditors to work to a longer term solution, and the so-called "plan A" was a solvent outcome with a listing retained. The banks were continuing to keep the new money lines available. FTI had this week confirmed on behalf of the coordinating committee of the banks that they remain supportive and that the value recovery for the banks in insolvency would be very damaging.
>
> "The company continued to take all appropriate mitigating actions regarding cash management, disposals, cost reduction and other measures.
>
> "Taking these considerations into account the Board could conclude that there was a reasonable prospect of avoiding an insolvent outcome."

107. We will return to what was meant by "Plan A", when we examine the Project Ray Board materials tabled at that meeting.

108. It was noted that the reasonable prospect test would need to be kept under review on a regular basis. It was noted that, as of now, the advisory team was supporting a decision by the Board that there was a reasonable prospect.

109. The Chairman said that the Board would convene on a regular basis over the holiday, but would also do so at any time if required.

110. In the summary section at the end of the meeting, Mr Burlison and Mr Johnson summed up the presentation, noting that creditors would fare poorly in an insolvency, which led to a conclusion that a debt for equity swap was likely to be the right solution, subject to finalisation of the business plan. They commented that the business was clearly worth saving, although inevitably there were challenges including the underlying ebitda (earnings before interest, tax, depreciation and amortisation). They said the Board should continue to assess the position on a weekly basis, as was planned. The Board agreed that a Restructuring Committee should be established with Mr Lovell, non-executive director, in the chair and Mr Read and Mr Dougal as members from the non-executive team. Mr Cochrane, Mrs Mercer and Mr Watson were also to be members. We have no reason to believe that such a team was not established but, as previously noted, we have seen no minutes or notes of meetings of the Restructuring Committee.

111. Mr Underhill turned to disclosure obligations. He said that, at present, it was felt that no disclosure obligations arose, but the advisers would continue to keep the position under review over the coming week.

112. The Chief Executive's report for November 2017, presented to the Board at the 6 December 2017 meeting (p.706) included the following:

> "We continue to face significant challenges, and ensuring the continued confidence of our customers and suppliers, as well as engagement of our employees, is critical to the near-term future. We are focused on meeting the group's short-term cash targets, managing the risk in achieving them, delivering the business transformation programme and associated cost reductions, progressing the disposals programme and repairing the balance sheet. The current dynamic is best described as "fragile" with heightened sensitivity evident across most stakeholder groups.
>
> "Short-term cash management and liquidity remains extremely challenging, and while underlying performance is holding, we have seen slippage in delivery of high-risk items. With the encouragement of the lender group we have appointed THM, a well-regarded boutique restructuring practice, to provide additional support and resource focused on cash/liquidity management. A key area of current focus is assessing the cash position through Q1 to ensure we have adequate headroom."

113. Included in the "Work Winning Summary" was the following statements:

> "There is no doubt that concerns are growing, even amongst our most loyal customers, post the covenant announcement, and this is starting to impact on work winning opportunities."

114. Mr Cochrane also wrote:

> "I also continue to engage with the Cabinet Office on an ongoing basis, who are continuing to be demanding in terms of their assurance requirements despite their ongoing support, particularly around healthcare and education contracts with detailed contingency plans being developed for each contract position. We have been informed that we are being formally categorised as a "high risk supplier", with potential risks to incremental business in the New Year."

115. The Project Ray Board materials which were tabled at the Board meeting on 6 December 2017 from advisers EY, Lazard and Slaughter and May was a substantial document of 81 pages (pp 712-797). The executive summary included the following points. Based on preliminary findings from the business plan, liquidity was expected to drop below zero during 2018 resulting in a significant funding requirement. Current debt was £1.6 billion and leverage was currently 9x, compared to construction peer average of less than 1x, and 1.8x for the support services peers. The Company's stated target leverage was 1 to 1.5x. Mr Hannon explained to us that leverage is the amount of times a company's borrowings and interest charges are covered by assets, so leverage of 9x meant that the Group's assets were 1/9 of their liability to pay on them. The executive summary also noted that there was a material risk that the Company would breach its December 2017 covenants and, as a result, was seeking consent for a covenant deferral to April 2018. The summary noted that there was a realistic prospect that the Company would also not be able to meet its covenants then, requiring a recapitalisation/restructuring of its balance sheet ahead of the test dates, as highlighted in the 17 November 2017 announcement. Customers, suppliers, credit insurers and other stakeholders had expressed concern around the Company's position and there were signs that liquidity was deteriorating further and the new business pipeline was being impacted. The summary recorded that, based on the entity priority analysis, recoveries to all stakeholders in the event of an insolvency were expected to be 0.1p/£.

116. The material set out various options. These were (1) sale of whole, (2) sale of parts/breakup, and (3) back turnaround plan (p.718). Insolvency was not a numbered option but the material states "if no agreement can be reached on the options outlined above, the Company would likely face the prospect of insolvency, which would result in very low recoveries for all stakeholders." The advisers recommended debt for equity as the most viable option to right size the balance sheet and provide creditors with a route to recovery. There were two potential plans under development for implementing a debt for equity swap of the Group's committed facilities. These were described as "Plan A" and "Plan B". "Plan A" required shareholder approval for the issue of new shares as part of a debt for equity swap and to disapply pre-emption rights of existing shareholders. Plan B (p.776) did not require shareholder approval and envisaged the transfer of the business of the Group to a new company owned by some or all of the existing finance creditors. Existing shareholders would

be disenfranchised under plan B. For this option, there would be a creditors' scheme of arrangement combined with a pre-packaged sale of shares out of an administration of Carillion plc. Plan B envisaged that it might be necessary to place other companies within the Group into administration. Both plans required creditors' schemes of arrangement but, in the case of Plan B, this was to be combined with a pre-packaged sale of shares out of an administration of Carillion plc.

117. The material included a section with the title "EPA Workstream – Liquidation Scenario". Entity Priority Analysis (EPA) was described as a methodology that analyses the distribution of a group's assets to its creditors and shareholders in an assumed full or partial insolvency scenario. The material stated that EPA was typically used where a group may become insolvent without remedial financial restructuring (p.740). After setting out what were described as challenges, the material stated: "we have assumed that the reasonable modelling assumptions for the EPA are a liquidation of the Group (the "Liquidation scenario") or a potential sale of business and assets as going concerns and liquidation of the remainder (the "Enhanced break-up scenario") (p.741).

118. On 7 December 2017, the Group obtained consent from the CoCom for the business plan to be delivered on 17 January 2018, instead of 8 December 2017, to align its delivery with completion of the IBR (p.170 para 32). The delay, in order to align the delivery of the business plan with the completion of the IBR, was at the request of the financial advisers to the CoCom.

119. On 13 December 2017, Carillion plc announced that it had signed heads of terms with Serco Group plc for the disposal of a large part of its UK healthcare facilities management business (p.798). The consideration was stated to be approximately £47.7 million, to be received in instalments, the bulk of the proceeds to be received in the second and third quarters of 2018. Mr Cochrane was reported as saying that this transaction would contribute to their efforts to reduce net debt.

120. There was a board meeting on 15 December 2017 at which the Board approved and ratified an amendment agreement relating to an unsecured revolving facility agreement (p.803). We have Extracts from Minutes for this meeting rather than Minutes of the meeting. The Extracts do not set out the discussion, if there was one, which led to the resolutions being passed.

121. On 20 December 2017 there was an RNS announcement that Andrew Davies, who had been due to start as Chief Executive Officer with effect from 2 April 2018, would be taking up his appointment on 22 January 2018 (p.807).

122. On 21 December 2017, Santander wrote to various Group suppliers to change the terms of its early payment facility (p.170). This facility was an agreement under which Santander bought confirmed invoices from suppliers at a discount in return for payment of the invoices at a date earlier than the due date. On the due date, the respondent then paid the amount of the invoice to Santander. There were two elements to the early payment facility. One has been referred to as the automatic discount service, where the supplier could choose to sell all of its invoices at a discount to Santander. This arrangement was brought to an end on 21 December

2017. The other facility was what has been described as the ad hoc facility, where the supplier could offer to sell an invoice to Santander up to the agreed period before the due date and Santander could choose whether or not to accept the offer. Santander contacted the suppliers to change the terms of the early payment facility without notification to the Respondents (p.170).

123. On 22 December 2017, Carillion announced that the test date for its financial covenants had been deferred to 30 April 2018 from 31 December 2017 (p.809).

124. On 22 December 2017, Carillion plc delivered a cash flow forecast to its finance creditors (p.811). This showed a widening gap between the current forecast and the risk adjusted available headroom. The forecast indicated that the Group would have less than £20 million of available headroom in March 2018. As a result of this, the Group was unable to make further drawings under its £100 million unsecured facility without waivers being granted by the CoCom (p.171 para 32).

125. Although the CoCom provided a waiver to allow a £20 million drawing under the £100 million unsecured facility in the week commencing 1 January 2018, the CoCom informed the company in late December that a further waiver would not be given unless an approach was made by the Company to HMG to secure a meeting to discuss HMG's support for the Group and that, in the CoCom's view, reasonable progress was made towards the restructuring (p.171, para 38).

126. In his witness statement produced for the petition for winding up, Mr Cochrane wrote that "the Company's hope was that HMG would provide support to the Company to mitigate and help manage the challenges it faced so that it could continue to make progress in respect of its the [sic] restructuring plan." (p.171 paragraph 39). Mr Cochrane wrote that the Company was in continuous dialogue with HMG in the third and fourth quarters of 2017, including regular meetings and calls with HMG and its advisers across December 2017 and into early 2018. Since Mr Cochrane did not give evidence in these proceedings, he could not be asked to clarify the type of support which was sought at various stages. We have no notes of any discussions with HMG. The earliest document we have been shown which sets out the support being sought is the document dated 31 December 2017 referred to below.

127. We note in paragraph 33 (b) of the grounds of resistance, the Respondents asserted that "the Board was confident that short-term lending facilities, representing a fraction of the turnover of the Group, would have been made available by the relevant stakeholders to enable the Group's continued solvent trading and the implementation of its business plan." The stakeholders included HMG. As we note later in these reasons, the continued support of other stakeholders became conditional on support by HMG (see paragraph 166).

128. On 31 December 2017, Carillion made an urgent request for support to HMG (p.834). We note that Mr Cochrane in his witness statement, (p.171) describes this as a "formal request for support to HMG setting out a framework for those areas in which Government could provide meaningful support in order to assist the Company

in securing further funding for, and the survival of, the business." We note that he refers to "survival of the business", rather than survival of the Company.

129. 31 December 2017 is the second date put forward by the Claimants as being the date by which the duty to consult arose.

130. The urgent request for support from HMG was a 13 page document. The executive summary for this was as follows:

> "1.1 Due to a combination of increasingly difficult commercial circumstances, including in particular an imminent need in early Q1 2018 for significant new funding in order to enable the business to continue to trade, Carillion plc ("**Carillion**", or the "**Company**") needs to urgently complete a balance sheet restructuring. The timetable challenges are significant: given the need for restructuring to complete by the end of April 2018, Carillion needs to finalise the outline terms of the restructuring during the course of January.
>
> "1.2 In order to successfully achieve this restructuring, Carillion will be dependent on significant support and concessions being extended to it from its stakeholders. Carillion is a key strategic supplier to Government, and Government is Carillion's largest customer. Government is therefore a key stakeholder for the company. Accordingly, Carillion, together with its financial creditors and other stakeholders, will look to Government to provide support to the business over and above the support that has been provided to date.
>
> "1.3 Whilst no formal decision has yet been taken as to the terms of the restructuring, it is expected that the core terms will include conversion of the vast majority of Carillion's committed financial indebtedness into equity, a significant dilution of existing shareholders, a comprehensive restructuring of the Company's defined benefit pension scheme obligations and request to other creditors and stakeholders for post-restructuring support.
>
> "1.4 The board of Carillion currently believes there are reasonable grounds to expect that, with material concessions and support from all stakeholders, the restructuring can be successfully implemented. However, there is a risk that the restructuring may fail, and if it does a number of significant consequences will follow. Given Carillion's role as a significant supplier to Government, the consequences of a failed restructuring would go beyond those typically associated with a major corporate insolvency and would include default on Carillion's obligations in respect of key Government contracts, a consequential material adverse impact on the public sector, significant job losses in the UK and an inability for Carillion to satisfy its obligations to its defined benefit pension schemes.
>
> "1.5 There are a number of very significant challenges and hurdles facing the Company in respect of a restructuring. In addition to a short-term liquidity need in Q1 2018 of approximately £150 million to ensure that Carillion can continue to trade whilst the restructuring is implemented, it will be necessary to (amongst other things) persuade stakeholders and shareholders to support

> the turnaround plan, reach agreement with the trustees of the Carillion group's (the "Group") defined pension benefits schemes and maintain public confidence in the business. The Company believes that Government can provide very significant and meaningful support to mitigate and help manage such challenges. First, through interim support to help the Company bridge to implementation of the restructuring. Second, through longer term support for the business once a restructuring is completed and which will be needed in order to develop a viable restructuring proposal. Third, through assistance with stakeholder management throughout the process.
>
> "1.6 It is therefore essential that Carillion and its key financial stakeholders gain an understanding, as soon as possible, of Government's in principle willingness to provide support. To that end Carillion is seeking to arrange a meeting between Carillion, representatives of our key financial stakeholders, and the Cabinet Office in the first week of January."

131. We pick out a few parts from the remainder of the document which appear to us particularly significant. Paragraph 2.5 reads as follows:

> "2.5 As noted above, the successful financial restructuring of Carillion will require its financial creditors and other key stakeholders to make significant concessions and/or provide material support. Each group will require each other group to play their part in the process; this means that Carillion, together with its financial creditors and other stakeholders, will look to Government to provide appropriate support. Government therefore has a key role to play in providing support throughout this process. If that support is given, it will materially improve the chances of success. If it is not, then there is a material risk that the support of Carillion's financial creditors may cease and that Carillion would therefore fail and be placed into an insolvency process which will lead to substantial losses and disruption for a range of stakeholders including Government."

132. Paragraph 3.7 and 3.8 read as follows:

> "3.7 Throughout the period since the July announcement Carillion has sought to maintain a stable platform in order to ensure confidence in its business and its ability to continue as a going concern. However, and whilst there have been some significant new contracts that have been won, the Company has suffered during this period as uncommitted lenders and bonding providers have withdrawn facilities, credit insurers have reduced or eliminated coverage and certain long-standing customers have informed the Company that they will not place new work until its balance sheet issues are resolved. Separately, certain of the CoCom banks who have provided support to the Company as new moneylenders through this process have indicated that other bilateral facilities (including leasing facilities and early payment facilities) which had previously been made available by them to the Company would be made available on more restrictive terms or in limited cases withdrawn. In addition, several self-help measures which the Company has sought to pursue (including, in particular, disposals of parts of its business) have been

challenging to achieve. In part as a consequence of these factors (and as a consequence of the Company's projected liquidity falling substantially below £20 million), the Company is currently unable to draw down funds under the New Money Facilities without a specific waiver being granted by the new moneylenders to each utilisation. As at today, Carillion has utilised £80 million of the £140 million new money facilities and is projecting further utilisations in the coming weeks. In addition, as noted above, disposals that Carillion needs to achieve in order to improve its liquidity position have become correspondingly harder to execute. There is therefore an urgent need to restructure the balance sheet in order to normalise Carillion's position, failing which its business will suffer a critical deterioration.

"3.8 In addition to this, and notwithstanding the new money provided in October 2017, the deferrals agreed with certain stakeholders, and the mitigating actions that are currently being carried out, the Group will need further new money financing of approximately £150 million in Q1 2018 (possibly as early as late January). For the reasons set out above, the Company does not expect that new funding will be provided unless a clear path to a restructuring exists. There is therefore added urgency to agree the key terms of such a restructuring with all relevant stakeholders early in Q1 2018. Carillion is now engaging with all of its key stakeholders to discuss the terms of a restructuring."

133. In the section on restructuring terms, at paragraph 4.3, the document stated:

"Based on the work that has been done on the business plan to date, and in particular the advanced drafts that have been prepared, senior management and the Company's advisers are of the view that the underlying business is strong, viable and cash generative in the ordinary course. It is, in addition, clear that it is a resilient business given that the business plan has been prepared using a range of downside sensitivities. The business planning work shows that this is a business that is worth saving, provided that material concessions can be achieved from the Group's material stakeholders."

134. The document set out what the core terms of the restructuring were expected to include. Paragraphs 4.5 and 4.6 read as follows:

"4.5 The key timetable milestones for the proposed restructuring will likely be (i) formal launch of the process at end January 2018, (ii) agreement of term sheets and lock-up agreements by end February, (iii) launch of the court process for the scheme of arrangement in mid-March, and (iv) completion at end April. Completion of a restructuring of such scale and complexity in such a truncated timetable will be highly challenging which is the reason why continued support from a broad range of stakeholders will be required. As outlined above, this timetable could potentially be expedited by way of a pre-packaged administration, provided that all relevant stakeholders are satisfied that value can be protected by utilising such a process. It is also highly possible that the need for term sheets and lock-up arrangements would need

to be accelerated depending on the timing of any new money need as it is likely that this will be a condition precedent to any new funding.

"4.6 It is important to note that, in order to get to a position where the restructuring process can be formally launched at the end of January, Carillion will need to come to an agreement in principle around the terms of the restructuring with its financial creditors and its pension trustees during mid-January; and preferably prior to the Group's meeting with all of its lenders and financial stakeholders on 17 January 2018. As part of this, a clear understanding of the support the Government would be willing to provide in this process will also be required within the same timeframe."

135. Included under the heading "Consequences if restructuring fails" was the following:

"5.1 If the restructuring fails or liquidity cannot be injected into the business by late January, a number of significant risks will materialise. These risks include those that would typically be associated with a large corporate insolvency, including significant job losses, losses for financial creditors and an adverse impact on suppliers and customers - which in turn will cause further financial distress and possibly failure. However, in the case of Carillion, given its role as a significant supplier to Government, there is a broader set of consequences which means that the consequential impact of the failure of Carillion on the public sector will be disproportionately greater than for the failure of another business of similar size and scale.

"5.2 The key risks and consequences that have been identified are as follows:

(A) Carillion will have insufficient liquidity to continue trading, will default on its obligations to its creditors and its directors will need to place the Company into an insolvency process. Given the interdependence between Group companies, the key Group operating companies will follow the Company into insolvency immediately or almost immediately;

(B) it is uncertain whether an insolvency practitioner would accept appointment as an administrator of Carillion or any of its subsidiary companies due to the lack of funding that will be available. There is therefore a risk that the process would be compulsory liquidation, involving appointment of the Official Receiver as liquidator. All employees would be automatically dismissed and trading would terminate;

(C) Carillion will default on its obligations in respect of its contracts, including in relation to its key Government contracts and its PPP construction contracts (including Midland Metropolitan Hospital, Royal Liverpool University Hospital and the Aberdeen Western Peripheral Route) which will cause disruption to the public across a range of sectors in the UK;

(D) a significant number of Carillion's customers and suppliers will suffer operational and financial distress as a consequence of its failure, which may in turn lead to further knock-on collapses;

(E) there will be a very significant number of direct job losses in relation to the approximately 44,000 permanent staff which Carillion currently employs (of which approximately 18,000 are employed in the UK). We have not sought to quantify the number of job losses that may ensue as an indirect consequence of Carillion's failure;

(F) Carillion will not be able to satisfy its obligations to its defined benefit pension schemes. A section 75 shortfall of approximately £2.6 billion will be crystallised, and the vast majority of the schemes will fall to the PPF (the PPF liability is estimated at £3.5 billion, with an associated funding shortfall estimated at £940 million);

(G) according to an entity priority model analysis carried out by EY, financial creditors are likely to make very low recoveries in a liquidation:

(i) the approximately £1.5 billion of financial creditors who have lent money to Carillion (the majority of which by value are UK banks) will make no recovery, and will effectively suffer a total loss;

(ii) the pension schemes will recover a blended 0.4p on the £, which in absolute terms is expected to be approximately £12.6 million; and

(iii) HMRC, as an unsecured creditor, would likely recover at a rate similar to other unsecured creditors (i.e. less than 1p in the £)."

136. Under the heading "Rationale for request from Government" the document stated: "the board of Carillion currently believes that there are reasonable grounds to expect that, with material concessions from all stakeholders, the restructuring can be successfully implemented". The request noted, however, that there were some very significant challenges and hurdles. Some of the challenges and hurdles set out in a non-exhaustive list were as follows: persuading all affected financial creditors to support the recapitalisation and the turnaround plan; obtaining short-term funding in order to ensure the Company had sufficient liquidity to continue trading whilst restructuring was implemented; obtaining further/new funding; reaching agreement with the trustees of the defined benefit pension schemes, which would require support from the pensions regulator and, if an RAA was pursued, the PPF; finding a means to ensure that any regulatory investigations in relation to the actions of Carillion prior to July 2017 did not involve a risk of a material fine or other penalty for Carillion; continuing to win work, and maintain public confidence in the business throughout the highly challenging process.

137. The document set out, at paragraph 7.1, key areas where the Company considered Government support would be vital in ensuring the success of the restructuring;

> "(A) first, interim support through the period in which the restructuring is carried out in order to help the Company bridge to implementation of the restructuring;
>
> (B) second, longer term support for the business once the restructuring is completed and which will be needed in order to develop a viable restructuring proposal; and
>
> (C) third, assistance with stakeholder management throughout the process."

138. In relation to interim support, the request included support in the area of a request the company was shortly to make to HMRC to defer payments of tax that would otherwise be payable in early 2018; support in relation to the areas of advanced payments/claims resolution; facilitating disposals; and financial support. In relation to financial report, the request stated:

> "Carillion would like to explore whether, to the extent the full requirement for new funding in Q1 2018 is not taken up by commercial counterparties, Government will participate in the additional new money requirement on terms equivalent to the terms other commercial lenders require. This would of course need to be on arm's-length commercial terms and comply with state aid rules, including the market economy investor principle."

139. In relation to longer term support in relation to the restructuring, requests included support in relation to the Company's proposals to restructure its pension liabilities. The request noted that the Company had received strong directional feedback from certain of its financial creditors and their advisers that further funding to the Group was highly unlikely to be made available in circumstances where the defined benefit pension liabilities relating to the 13 principal defined pension schemes which the Group sponsored or participated in remained within the Group. The funding shortfall with respect to these liabilities was stated to total £2.6 billion on a section 75 buyout basis; and on an ongoing basis was likely to total between £600 million and £1.3 billion, depending upon actuarial and financial assumptions. The request stated: "given the structural position of these liabilities in the Group and the quantum relative to the overall value of the business, the Company understands from such feedback that it is highly unlikely that any investor would inject material funding into the business unless these obligations are extinguished and that this would cause significant risks noted above to materialise." In relation to regulatory action, the Company requested Government's assistance in ensuring that any applicable regulator or enforcement agency was aware of the broader context of the restructuring, Carillion's financial position and stakeholder dynamics. The request asked that no restrictions be placed on the amount of Government business that Carillion could bid for and, if competitively placed, be awarded. In relation to financial support, Carillion wanted to explore whether, to the extent the full requirement for long-term funding was not taken up by commercial counterparties, Government would provide the remainder.

140. Under the heading "Contingency planning", the request included the following:

> "Although the board of directors of Carillion considers that there is a reasonable prospect that it will be possible to implement the restructuring, due to the complexity and implementation risks it is aware that it is a near certainty that the restructuring will fail if key stakeholders do not remain supportive of the business. The consequences of failure as outlined above, are very damaging for all affected parties, including in particular the public sector. Given this, the Company is continuing to undertake contingency planning for a groupwide insolvency and would like to engage with Government in respect of measures being undertaken in this area. The Company has also been informed by the CoCom that it also considers it to be appropriate, under the circumstances, that contingency planning for a groupwide insolvency be commenced."

141. Perhaps surprisingly for a document of this importance, there is some inconsistency within the document as to whether contingency planning for a groupwide insolvency had already commenced or whether it was to be started. HMG's request for information on 3 January 2018, referred to below, states that HMG is aware that the company is about to commission its own contingency plans for groupwide insolvency, which suggests that the information HMG was given was that contingency planning had not started at this point.

142. As noted previously, in the week commencing 1 January 2018, £20 million was drawn under the £100 million unsecured facility pursuant to the CoCom waiver (p.171).

143. On 3 January 2018, Carillion plc announced that the FCA had notified Carillion that it had commenced an investigation in connection with the timeliness and content of announcements made by Carillion between 7 December 2016 and 10 July 2017 (p. 847).

144. Also on 3 January 2018, HMG made a request for information (p.848). The information requested was not limited to information about work done for Government. Requests included regular updates on short term cash flow forecasts and liquidity (daily); copies of any drafts and final business plan and IBR report, contingency planning, and further information in relation to the entity priority mapping (via a meeting with Lazard/EY/the company). HMG requested information about the status of discussions with key stakeholders. Under the heading "contingency planning assistance for key government contracts" detailed information was requested including employee data. The request stated: "Further cooperation from the company will also be required to develop a robust plan in the event that insolvency is unavoidable." The request states:

> "We are aware the company is about to commission its own contingency plans for groupwide insolvency and we will require full visibility of these plans as they develop. In consultation with us, we require that those plans deal specifically with the solution for the continued performance of government contracts - most likely by a combination of: migration to a government vehicle; replacement of the company by the contract owning SPV; or step in to JV shareholding or delivery by JV partners.

> "Critically we also need visibility on which legal entities have realisable assets and/or cash sufficient to enable administration vs. those requiring Compulsory Liquidation."

145. On the basis of what was written, it appears to us that the Government's understanding at this point was that compulsory liquidation was not necessarily the only alternative to a solvent solution for all companies in the Group.

146. We understand from Mr Hannon's evidence that "SPV" refers to a special or single purpose vehicle i.e. a company set up to carry out a particular project. JV refers to a joint venture.

147. On 4 January 2018, there was an initial meeting between representatives of HMG and the Group to discuss the status of the restructuring efforts and the need for short and long term funding. We have been shown no notes of the meeting. Mr Hannon told us that searches had been made for notes of meetings between the Group and HMG and his understanding was that there were no notes. Because there are no notes and because Mr Cochrane gives no details about the meeting in his witness statement (p.171 paragraph 41), we do not know who attended and have no detail about the discussions.

148. On 5 January 2018, there was a meeting between representatives of the Group, HMG and other stakeholders to discuss further details of the restructuring. Again, we have seen no notes of the meeting and Mr Cochrane gives no detail in his statement about who attended and what was discussed (p.171 paragraph 41). Mr Cochrane tells us only that one of the directors of the Company (without giving the name) attended the meeting but was asked to leave so that confidential discussions could be held between HMG and the Company's creditors. Mr Cochrane tells us in his statement that the outcome of the meeting was that the Company was asked to make rapid progress with its key stakeholders including HGM, HMRC, the Group's pension scheme trustees, the Pension Protection Fund and its finance creditors in agreeing a restructuring plan.

149. On 5 January 2018, the pensions regulator and pension protection fund emailed Lee Watson at Carillion about their regulatory role and a possible request for a Regulated Apportionment Arrangement (p.851).

150. PricewaterhouseCoopers LLP (PwC) were engaged by the Government to undertake some contingency planning in relation to its contracts with the Group. In relation to this, Janet Dawson was asked to attend a workshop on Saturday, 6 January 2018 at PwC's offices in Birmingham. People were asked to come to the workshop with information about the contracts in their businesses, including contingency planning. When she arrived at the workshop, Janet Dawson was given a document setting out information required (pp1102-1104). Included in the document was the statement "Further cooperation from the company will also be required to develop a robust plan in the event that insolvency is unavoidable. We are aware the company is about to commission its own contingency plans for Group wide insolvency and we will require full visibility of these plans as they develop."

151. On Monday, 8 January 2018, Mr Cochrane emailed Government representatives at 12.16 a.m. concerning a request for funding support attaching: a covering note; a paper entitled "settlement options and other Government asks" and a paper entitled "Request for short-term financial support from HM Government" (p.854). In his covering email, Mr Cochrane wrote: "our hope is that they provide the basis for us to agree the resolution of some of the longer term structural issues facing the company which currently pose a hurdle to implementing a restructuring, which then in turn provides a basis to justify HMG providing funding to enable the company to bridge through to that restructuring." He also referred to a range of other critical points which they needed to address and make significant progress on the following week, including the position in relation to the pensions restructuring and the time to pay discussion with HMRC, on which he wrote that they had a discussion scheduled for the following day. Mr Cochrane wrote that they were very close to finalising the business plan and aimed to distribute it to HMG and the other key stakeholders on Monday. He wrote: "It is becoming increasingly clear that next week is critical for the survival of the company" (p.854).

152. Included in the covering note, Carillion noted their understanding that HMG would take a formal decision in relation to its support for the proposals on 12 January 2018 and that a meeting between HMG, the company's financial stakeholders and their advisers had been scheduled for that date.

153. The paper "Settlement options and other Government asks" included consideration of the potential impact of insolvency on the Group and other interested parties on the delivery of certain of the Company's major loss-making contracts.

154. We pick out certain points from the paper "Request for short-term financial support from HM Government" which may be of significance (pp.868-872). At paragraph 2.1, the board of directors was said to continue to hold the view that, provided all stakeholders continue to be supportive, there was a reasonable prospect that a restructuring could be implemented. At paragraph 2.2, it stated that, based on its current cash flow forecast, Carillion's requirement for new short-term funding was approximately £210 million. It continued:

> "This requirement would be necessary to provide liquidity for the group through to an assumed completion of a restructuring at the end of April 2018. The £210 million requirement assumes that HMRC will agree to defer payments of tax due before the restructuring (approximately £90m) and that the group's early payment facilities remain available. It also assumes that the £40m of remaining headroom under the £140 million facilities provided by the CoCom banks is unavailable (as it is currently drawstopped), and that a further £20 million of lease finance and retention bonding lines is not provided by the CoCom banks. The overall funding requirement would reduce to £150 million if these facilities were in fact made available to the Group."

155. At paragraph 2.3 it stated:

> "Accordingly, Carillion needs financial support in the very near term, and for it to be put in place by no later than 26 January 2018, if it is to have the opportunity to agree, finalise and launch a restructuring proposal that will ensure the survival of the business. As noted in the cover note to this paper, agreement in principle to such funding would need to be in place by 12 January."

156. The paper was proposing that financial support in the short term could be provided by HMG directly or by guaranteeing a new loan advanced by the CoCom banks or guaranteeing a fixed amount of the exposure of the CoCom banks across a number of their uncommitted bilateral facilities. At paragraph 3.3, they wrote:

> "Given the need to put financial support in place urgently, and the complexities that would be involved in attempting to tie any short-term support to a longer term capital structure the terms of which are not yet agreed, Carillion's view is that any short-term financial support by HMG should purely be a bridge to the restructuring, and as such should be refinanced or terminated on closing of the restructuring."

157. We learned from Mr Cochrane's statement that there were constructive discussions held with other key stakeholders between 8 and 11 January 2018, including discussions with seven potential providers of long-term funding with whom the Company was hopeful of making further progress in January (p.172 para 44).

158. On 9 January 2018, representatives of the Company had a meeting with HMRC to explore the possibility of deferred payment to HMRC in respect of the Company's tax liabilities which were otherwise due in January to April 2018. HMRC representatives indicated that they would not be able to recommend the Company's proposal to the Commissioners but said that it would be referred to the Commissioners for a decision. (p.172. para 43).

159. On the evening of 9 January 2018, representatives of Carillion attended a meeting with HMG to talk HMG through the Company's business plan, which was to be presented to the financial stakeholders on 10 January, and its interrelationship with the Company's short and longer term funding requirements (p.999).

160. The presentation of the business plan to creditors had been due to be made on 17 January 2018 but was brought forward by the Company to 10 January 2018, because it was anxious to make progress (p.172, para 45).

161. On 9 January 2018, Mr Cochrane wrote to the trustees of 11 of the Carillion defined benefits pension schemes (p.876) with a copy to the Pensions Regulator and the Pension Protection Fund. The letter set out a provisional proposal for separation of pension schemes from Carillion and the Group by way of an RAA as an alternative to an arrangement under which pension scheme contributions would be deferred, described as the consensual route. In writing about meeting the RAA preconditions, under the heading of "Inevitability of insolvency", Mr Cochrane wrote:

> "We believe that, absent the implementation of the Restructuring (of which the RAA is considered by certain creditors to be an essential part), the Group will not remain solvent. Furthermore, we consider that it has been adequately demonstrated by the Group's short-term cash flow forecast (as made available to the trustees and their advisers) that the Group has an urgent need for new funding. We consider that it is unlikely that this funding would be made available unless satisfactory progress on the Restructuring can be demonstrated, which must include at the very least an outline agreement in principle on an RAA or some other equally effective pension solution."

162. Mr Cochrane, on behalf of the Carillion Group, made a proposal including that the schemes should receive cash consideration in the aggregate amount of £15 million. He wrote that this was an amount greater than the schemes could expect to receive on liquidation of the Group, which he said, according to the entity priority analysis performed by EY, would be approximately £12.6 million in aggregate for the schemes.

163. A response was received from the chair of trustees of the Carillion Group of the ESPS on 10 January 2018 (p.881). She wrote that the trustees of the ESPS wished to be as supportive as possible to the Group's efforts to achieve a successful restructuring, consistent with the trustees' duties to members. She wrote that they believed that the statutory pension protections given to workers in the electricity industry at the time of privatisation made an RAA impractical for the ESPS. However, they offered a number of flexibilities in the ongoing management of the scheme. She wrote that, if necessary, the trustees would accept a contribution holiday of five years with contributions recommencing at the rate of £1 million per annum at the end of that period, giving a recovery period of 12 years.

164. The Carillion (DB) Pension Trustee Ltd also replied on 10 January. They wrote that they remained committed to working with the Company to achieve a consensual restructuring that delivered continuing ongoing support to the schemes. They did not believe that the proposed RAA met the Pension Regulator's and the PPF's criteria for RAAs. They wrote: "we remain focused on a long-term solution for providing members' benefits under the schemes. But, if this is not possible, we remain open to working with you, tPR and the PPF to evaluate a revised proposal that does meet tPR's and the PPF's criteria for RAAs." (p.887)

165. We understand there were letters in similar terms from other trustees but the parties agreed that only a representative selection of the replies should be included in the agreed bundle.

166. At 8 a.m. on Wednesday 10 January 2018, there was a meeting of the Board (p. 993). The Chief Executive's report included that the next drawdown of £20 million would be required after Friday. The minutes record Mr Cochrane as saying:

> "The mindset of the banks was clearly that they were reluctant to provide more funding without support from government. The banks' advisers were not prescriptive about the level of support that would need to be obtained but the

banks were requiring the company to attempt to see short-term financial support, as well as support in relation to certain loss-making contracts."

"If government and the banks agreed, there would be a runway toward restructuring which would preserve more value for stakeholders."

167. Mr Cochrane reported that there was another meeting at the Cabinet Office planned for Friday (12 January). He said it was not expected that a definitive position would be reached at the Friday meeting, but it was hoped to be at a stage where progress had been made to work on the new money ask and a solution for short-term funding.

168. The minutes record that Mr Cochrane reported on the contingency planning in hand by both PwC and EY from operational and financial viewpoints. He noted that PwC were advising Government. The minutes do not record what Mr Cochrane said about the contingency planning.

169. The minutes record the following:

"His [Mr Cochrane's] view, on balance, was that government would probably feel that it had no option but to provide some financial support given the risks and cost involved if the group was allowed to collapse. The Board discussed the position further and in detail, noting that government would need to be comfortable with the concept that it had brought the group down should it not be willing to provide funding alongside the banks.

"Mr Lovell noted that it was very frustrating that the Cabinet Office appeared to be speaking to the banks on certain issues rather than the company. Mr Ward noted that FTI's position was negative, and not balanced in spite of significant efforts to influence it to a more realistic position.

"Mr Cochrane reported on constructive discussions with new money providers and the pension trustees, as well as TPR and PPF. Responding to Mr Dougal, Mr Ward noted the nature of the FTI sensitivities which had been shared with us to date, including a much more negative view on work winning post recapitalisation in Building, for example. It was very important that the company made its position clear.

"Mr Cochrane reminded the Board that the original plan had been to present the business plan together with the IBR: at present the IBR was still awaited and we would need to insist on a right of reply to it. It was of concern that FTI appeared to have shared certain views with the banks and Cabinet Office without discussion - and on the basis of assumptions which we know to contain a number of basic flaws and errors. A robust letter had been drafted to FTI, but it had been held from sending as there remained a balance in the light of the need to ensure that FTI did deliver its IBR and continue to work constructively with the company.

> "Mr Cochrane noted that the business continued to win work across the group, which would be made clear."

170. The minutes record that the draft business plan presentation had been circulated to and reviewed by the Board and that Mr Cochrane, Mrs Mercer and the MDs each spoke to their respective sections, as did Mr Muir. The Board noted that the presentation would be repeated to the full creditor group later in the day. We will return to the draft business plan later in these reasons.

171. Under the heading "Disclosure and Trading", the minutes record that Mr Vickers of Slaughter and May noted that:

> "the group continued to be in a delicate phase, but the position was broadly speaking as it had been when the board previously reviewed it on its call two days previously. Discussions continued but progress was being made. The government and its advisory team were actively consulting with the group's advisers on short-term funding and options for loss-making contracts at the Treasury today, and there was still every reason to believe that there was a route through the current difficulties by continuing the constructive dialogue with the government and the banks regarding short-term funding to provide time to implement a longer term solution.
>
> "As such, it was felt that the Board could continue to conclude that there were reasonable prospects.
>
> "In terms of disclosures, the adviser group remained comfortable that there were no current disclosure obligations."

172. We know from this minute that there had been a board call on 8 January 2018. However, we have seen no notes of this board call and have had no evidence about what was discussed although, from the minutes of the 10 January meeting, it is apparent that there had been a discussion about disclosure and trading.

173. The business plan presented to the meeting is a lengthy document of 100 pages (pp 891-990). In the executive summary on the financial position (p.900), the current financial position was summarised as follows:

> "The Group has written c£1.1bn off its balance sheet and seen net debt increased by c£850m in 2017 due to a significant number of material legacy contracts, delays in settlements and PFI transactions.
>
> "The Group is now materially over leveraged and is unable to generate sufficient EBITDA going forward to fund the completion of legacy contracts and future financing, debt and pension obligations.
>
> "As a result, the Group needs to financially restructure its balance sheet and raise new finance to create a stable platform for future growth."

174. Also in the morning on 10 January 2018, representatives of the Respondents had a meeting with representatives at the Cabinet Office. Following this meeting, Boris Adlam, of the Cabinet Office, emailed Ian Johnson of Slaughter and May, copied to Alan Lovell and David Burlison (p.997). He referred to their constructive meeting that morning and wrote that they were looking for further visibility on the "bridge to somewhere". His email set out a number of points including a need for "granular reassurance that the cash need is defined and will not expand as per your previous experience." He wrote "if a solution is going to be found, as you are well aware everybody needs to be working in concert. Happy to progress things at this end, but the solution will clearly not be coming from one party alone."

175. Carillion responded to the questions raised on the same day (p.999).

176. The Group presented the business plan to creditor groups on 10 January 2018. As noted previously, this presentation had been planned for 17 January but was brought forward (p.172).

177. The Pension Regulator wrote to Mr Cochrane on 11 January 2018 (p.1002), referring to Mr Cochrane's letter of 9 January to the trustees of the various pension schemes. The Pensions Regulator wrote that, having reviewed the proposal, they believed it currently fell short of the RAA criteria. In relation to inevitability of insolvency, he wrote: "whilst we understand that insolvency of plc is probable, if the urgent need for new money is not met, we cannot, at this stage, accept that it is an inevitable outcome for all companies to which the pension schemes relate or for the Carillion group as a whole. This evidence could be provided, for example, by the conclusions of full and comprehensive contingency planning which we understand commenced in detail last weekend and is currently in the course of completion." The Pension Regulator also wrote that the £15 million cash contribution in aggregate proposed by Carillion would not meet the expectation of being significantly better than the dividend which would be received if the Company went into an ordinary insolvency.

178. A proposed short-term funding structure was submitted to HMG on 11 January 2018 (p.1006).

179. In the evening of 11 January 2018, there was a call between representatives of the Group, the Group's advisers, Lazard and Slaughter and May, and PwC (advisers to the government) (p.1016). Points were discussed in relation to the revised funding proposal.

180. On 12 January 2018, there was a further meeting between representatives of the Group and HMG. The Company reported that substantial progress had been made on contingency planning, including with PwC and EY (p.172 paragraph 46). We have seen no documents which set out the contingency planning being done. We have seen no notes of the meeting. However, we have seen an email following that meeting, dated 12 January 2018, sent at 22.23 (p.1012). This referred to a constructive meeting earlier that day.

181. On 12 January 2018 at 18.08, Carillion issued an update on discussions with creditors via the RNS news service (p.1010). This referred to the presentation of the business plan to representatives of its creditor group on 10 January 2018. The announcement stated that Carillion continued to engage in constructive discussions with a range of financial and other stakeholders regarding options to reduce debt and strengthen the Group's balance sheet. It stated: "Suggestions that Carillion's business plan has been rejected by stakeholders are incorrect. It is too early to predict the outcome of these discussions but Carillion expects that any such agreement is likely to involve the raising of new capital and the conversion of existing financial indebtedness to equity which would result in significant dilution to existing shareholders. As part of its engagement with stakeholders, Carillion is in constructive dialogue in relation to additional short-term financing while the longer term discussions are continuing."

182. As noted above, Mr Cochrane wrote an email on 12 January 2018 at 22:23, following on from the meeting earlier that day with the Cabinet Office. He attached a short summary of the funding request (p.1014). It appears likely to us that the document "Clarification in relation to revised funding proposal" dated 12 January 2018 (p.1016) was sent at the same time. Mr Cochrane wrote in the email: "We have been advised again following the meeting that the banks would be supportive of this proposal if agreed to by Government. We are sending a copy of this paper to the banks and their advisers directly, and will ask them to formally confirm the support for the initial funding through to the milestone date of end January, and their willingness to continue to work towards a long-term restructuring, over the course of the weekend."

183. In the clarification paper, it was stated that the revised request was essentially the same as that made on 10 January "but now recognises that the CoCom's exposure increases earlier than was previously presented." At paragraph 3.2, the paper stated:

> "if Carillion enters into insolvency at the end of January (for instance because it is not able to develop a restructuring plan that HMG and other stakeholders support) and further funding is not provided, then HMG will be liable for CoCom's losses on the guaranteed portion of the facility and the EPF (up to the limits)."

184. Under the heading "Timing", the paper states that the Company forecasts it will need additional funding by no later than Tuesday, 16 January 2018.

185. Also on 12 January 2018, Royal Bank of Scotland (RBS) proposed that the Group pre-fund all its BACS payments made through RBS for future payments. This meant that the Company would need to make payments to suppliers two days earlier than its cash flow forecasts had assumed, which in turn negatively impacted group liquidity by between £2 million and £20 million. RBS informed the Company that this arrangement would be in place until support from HMG had been agreed and that the terms of the support would determine whether other uncommitted facilities with RBS would be withdrawn (p.173).

186. Sometime on 11 or 12 January, Mr Hannon was asked by the Senior Official Receiver for precedents relating to appointment of special managers. He was unaware of the context in which the request was made. We infer from this someone had raised with the Official Receiver that special managers may need to be appointed.

187. Over the weekend of 13 and 14 January 2018, FTI, financial advisers to the CoCom, developed a draft executive summary of the IBR (p.1051). The IBR was never finalised because of the events which followed. We find that some views expressed in this draft review had been shared, before 10 January 2018, with Cabinet Office and the banks. It was noted at the board meeting on 10 January 2018 by Mr Ward that FTI's position was negative and not balanced in spite of significant efforts to influence it to a more realistic position. Mr Cochrane also expressed concern that FTI appeared to have shared certain views with the banks and Cabinet office without discussion and on the basis of assumptions which the Company considered to contain a number of basic flaws and errors. (p.995). We note from a document dated 13 January 2018, that FTI had confirmed that they would provide their draft report to the Company during the course of the afternoon of that day (p.1026).

188. On Saturday, 13 January 2018 at 7:08 p.m. Mr Cochrane sent an email to the Cabinet Office referring to an earlier discussion, which we find must have been earlier that day, and additional queries received via PwC. He attached an updated note that he believed addressed the points raised. He wrote: "you will note in particular the significance [sic] progress made with the surety providers with their agreement to provide an advance payment bond that will enable the release of £10m and the agreement of additional short-term funding from the CoCom banks on the basis of the proposal outlined in the paper." (p.1022). The updated note included a summary of discussions which had been held with the CoCom banks and their advisers, sureties and potential new money providers in relation to longer-term funding, since the meeting on 12 January 2018. The summary of the short-term funding proposal provided for £220 million of interim cash funding to the Group to the end of April. It assumed that the cash was provided by the banks (in part under existing facilities the banks had provided) with the benefit of a guarantee from HMG in respect of a portion of that exposure. They stated that FTI had confirmed by email that the CoCom banks had all confirmed their support for the short-term funding proposal. The wording of their confirmation was included in the schedule to the paper. This wording included the statement that FTI, Clifford Chance and the banks remained available to advance the proposal further over the weekend, "subject of course to the Government's parallel support for the proposal".

189. Also on the evening of 13 January 2018, Philip Green, the chairman of Carillion plc, wrote to John Manzoni, the permanent secretary for the Cabinet Office (p.1019). His letter included the following:

> "I am writing to you now because it is increasingly clear that Carillion is facing a decision point. As confidence in the Group has been shaken by media reports and the withdrawal of previously committed support from key banks,

this decision point has come upon us quicker than we had expected. There are two options facing the Group:

- the provision of short-term funding from HM government and certain key banks to enable Carillion to bridge through to a restructuring; or

- an insolvency."

190. He wrote that the support requested from HMG would be put in place alongside support from commercial banks; the Group was asking for temporary support, not a permanent subsidy; the support would be cancelled and repaid in full upon completion of the restructuring and HMG would, in the interim, receive a commercial rate of interest taking into account the circumstances of Carillion. He also wrote: "we are increasingly confident that it will be possible to achieve a restructuring. There has been tremendous progress over the last few weeks with key stakeholders, and we have every reason to expect that it will be possible to agree the commercial terms of a deal before the end of January." It was clear, however, from the part quoted in paragraph 189 above, that a restructuring could only be achieved if HMG and certain key banks agreed to provide short-term funding to provide a "bridge through to a restructuring". The CoCom banks' support was conditional on the Government's support for the proposal (see paragraph 188). Mr Green has not given evidence to this Tribunal so we have not been able to find out from him whether the confidence expressed that it would be possible to achieve a restructuring was a genuinely held view and, if so, the basis for this. However, we infer that, if such confidence was held, it could only have been based on confidence that HMG would provide support. Without this support, as Mr Green's letter acknowledged, the outcome would be insolvency.

191. Under the heading "Insolvency" Mr Green wrote:

> "The Board of Directors continually keep under review, with the benefit of advice from Slaughter and May and Lazard, whether it is appropriate to continue trading. To date, the Board has been able to conclude that, for so long as key stakeholders (including HM Government) continue to engage meaningfully in relation to the provision of short-term funding and a longer term restructuring, it is appropriate to continue. However, if support from any source is withdrawn, then that analysis will likely change, and the Board may well conclude that there is no longer a reasonable prospect of avoiding insolvent liquidation. Once that point is reached, the Board will then look to place Carillion plc (and, in turn, key operating subsidiaries) into an insolvency process.
>
> "Given the complexity of the Group and the lack of funding, there has been no reasonable ability for Carillion on its own to do meaningful contingency planning to limit the impact of failure. The conclusion our advisers have reached, which have been shared with your advisers, is that if the Group ceases to trade its only option would be to enter into liquidation. It is for this reason that we have provided extensive information to your advisers over recent weeks for the purposes of assisting them, in collaboration with EY, with

developing a contingency plan for an insolvency, as it is clear that the only meaningful contingency planning that can be done in respect of an insolvency is in cooperation with HM Government.

"However, although we are aware that contingency plans are being developed by your advisers, we are not aware that there is any actual contingency plan, and certainly not one that has been tested with advisers or management in terms of its operational viability. The strong advice we have received from senior insolvency practitioners at EY is that no contingency plan fit for purpose in fact exists, or could have been created in the time available. Based on conversations Carillion's advisers have had with you directly, we understood that the contingency planning work being done between our respective advisers would need to be brought together and joined up before any plan could be implemented. We are therefore deeply concerned that, if HM Government determines in the near term not to support Carillion, that will lead very rapidly into what is likely to be a very disorderly and value destructive insolvency process, with no real ability to manage the widespread loss of employment, operational continuity, the impact on our customers and suppliers, or (in the extreme) the physical safety of Carillion employees and the members of the public they serve. Any attempt to manage this process will come with enormous cost to HM Government, far exceeding the costs of continued funding for the business.

"It is for these reasons that I would insist that, if HM Government does decide not to provide support, Keith Cochrane and I have the opportunity to discuss this with you in person at your earliest convenience. In the meantime, we will of course not take any precipitate action, and will aim to consult with you if the Board does decide to cease trading. However, you will equally appreciate that in the circumstances we have a very limited runway before the Group ceases to have the funding required to continue to operate, and we therefore cannot wait indefinitely."

192. We infer from what Mr Green wrote about providing information to HMG's advisers over "recent weeks" "for this reason" (which refers to the conclusion the Group's advisers had reached), that it had been the view of the Group's advisers for some weeks before this letter that, if short term funding could not be obtained, then the Group would go into liquidation, rather than any other form of insolvency.

193. On 13 January 2018 at 22:11, Gareth Rhys Williams of the Cabinet Office, emailed Mr Cochrane, acknowledging the latest plan. He wrote that he had shared the email with his colleagues and they had had a number of discussions about it already. He wrote: "We're very conscious of the time pressure, which came out very clearly from the meeting with the banks yesterday, so we would suggest an early meeting tomorrow." He suggested that John (which we understand to be a reference to Mr Manzoni) and he meet with Mr Cochrane and Alan (which we understand to be a reference to Alan Lovell, a non-executive director) at 10 a.m. the following day. He also suggested that, given the letter from Mr Green, which he had also circulated, it would be appropriate if Mr Green could also attend (p.1033).

194. At 11:31 p.m., Alan Lovell emailed Boris Adlam of the Cabinet Office. He wrote that, following the meeting on Wednesday, they had continued to improve visibility on what Mr Adlam called the "bridge to somewhere". He wrote that they had a vital meeting the next day, during which they would be reviewing FTI's sensitivities and coming to a "firm landing" on the shape of the restructuring deal. He wrote that he would share that with Mr Adlam the following evening but thought it would be useful to share now the broad outlines, which he attached (p.1034). The document which was attached (p.1036) set out the proposals for restructuring if short-term funding was provided.

195. On Sunday 14 January 2018 at 10 a.m., there was a meeting between representatives of the Group and the Cabinet Office. From Mr Rhys Williams' email of the previous evening, we understand that this was a meeting attended by Mr Rhys Williams and Mr Manzoni, for the Cabinet Office, and by Mr Lovell and Mr Cochrane, and possibly Mr Green, for the Group. We have no notes of the meeting and Mr Cochrane gives no detail of the meeting in his witness statement (p.173 paragraph 50) other than to write that, at this meeting, HMG informed the Company that it would not be willing to provide the guarantee of short-term funding, which had been requested.

196. Later that day, in a letter delivered by hand, Mr Manzoni, Chief Executive of the Civil Service and Cabinet Office Permanent Secretary, wrote to Mr Cochrane (p.1041). This letter has been described in the agreed chronology and elsewhere as being confirmation of the Government's decision that it was not willing to provide the requested financial support. There is no explicit reference, however, in the letter to a refusal of a request to guarantee short-term funding. However, it is a necessary implication from what is written, that HMG is not prepared to provide this guarantee.

197. In the letter, Mr Manzoni wrote:

> "Whilst, as indicated, the Government has sought to be both supportive and constructive, we appreciate that, if the Lenders withdraw support, the Board may conclude that there is no longer a reasonable prospect that the group will avoid insolvency. That being so, the Board will have to have regard to the interests of its creditors and its other stakeholders, including its many employees.
>
> "The Government has concluded that, if the Group cannot continue to operate outside of an insolvency process:
>
> (a) the Government will not fund an administration of the Group.
>
> (b) it will support the key companies being placed into liquidation or provisional liquidation (as appropriate) and the appointment of the Official Receiver to take control of the Group on an expedited basis.
>
> (c) it will support the Official Receiver appointing PwC either as Special Managers or as provisional liquidators to assist him in the winding down of the Group's affairs.

> "The Government will, in so far as it is appropriate to do so, make arrangements for the employment of those employees working on Government contracts and will make arrangements with other contractual counterparties working on Government contracts.
>
> "The process will also create a breathing space for the Official Receiver to make arrangements for the assumption of profitable, non-Government, contracts by other parties.
>
> "In what will be very difficult circumstances, the Government is firmly of the belief that these arrangements will best serve the interests of the Group's creditors and stakeholders and is in the public interest. We understand from our discussions with their advisers that the Lenders and the Pension trustees share that view. We trust that you will reach the same conclusion."

198. He concluded with a request that, once Mr Cochrane had considered the position with his Board, they speak to agree the way forward.

199. There were further emergency discussions with the Group's key financial stakeholders, between the meeting with the Cabinet Office and the board meeting held that day (p.173 paragraph 51). These discussions indicated that the key financial stakeholders would no longer provide sufficient support to the Company (p.1049). The Respondents' response to a request for further and better particulars, provided on 20 May 2019, states at paragraph 14.8: "Further discussions with key financial stakeholders were undertaken that day [14 January 2018], with a view to securing financial support. It is understood that by a majority of 3 to 2, the lenders declined to agree a package which would have enabled the business to continue." The response to the request further and better particulars does not explain the basis of the understanding expressed in this paragraph. The Respondents have brought no evidence to support the assertion that further financial support was declined by a vote of 3 to 2. We, therefore, make no finding of fact that this was the case and place no reliance on this assertion.

200. A meeting of the Board was held on 14 January 2018 after the meeting with the Cabinet Office and after the emergency discussions with key financial stakeholders. We have what is described as "Extract of Minutes" of a meeting of the Board and is certified to be a true copy by Mr Green, who chaired the meeting (p.1048). This extract does not tell us what time the meeting took place and we have no evidence as to when it took place. We did not have any witnesses who could explain to us the significance of the description of these notes as "extract of minutes". If there is a fuller minute of the board meeting on 14 January 2018, of which this is an extract, we have not been shown it.

201. The Chairman explained that the Company was in financial difficulties and that the purpose of the meeting was to consider the appropriate action to take in light of those financial difficulties. In particular, the Chairman reported that the purpose of the meeting was to consider whether it was appropriate for the directors of the Company to file a petition for the winding up of the Company at Court (described as

the "Compulsory Liquidation"). The Chairman reminded the Board of the presentation on the duties of directors of companies in financial difficulties dated 11 September 2017 prepared by Slaughter and May which had previously been considered in detail by the Board. The Chairman reminded the directors that they must comply with their directors' duties. It was noted that the directors should conclude that the Company should continue trading only if there was a reasonable prospect that the Company would avoid insolvent liquidation, though there was no need for the directors to be certain that the Company would avoid insolvency.

202. In relation to the financial position of the Company, Slaughter and May referred to a draft witness statement for Mr Cochrane (which we understand to be a draft of the witness statement which, in its final form, appears at pp. 163-179), setting out, amongst other things, the background and facts relating to the Company's current financial position. The statement, in its final form, is a 16 page, very detailed document which would have taken quite some time to prepare. It appears to us more likely than not that a draft had started to be prepared before the meeting with the Cabinet Office at 10 a.m. on 14 January in case it was needed.

203. The Extract of Minutes of the meeting gives us very little information as to what was discussed by the Board in relation to the financial position of the Company, although we know from the extract that the witness statement and the facts and factors set out in that statement were discussed and considered in detail by the Board.

204. In the final form of the witness statement, Mr Cochrane set out the following at paragraph 58 about the financial position of the Company:

> "The Group's available cash reserves as at 15 January 2018 are around £29 million. Based on its cash flow forecasts for the week commencing 15 January, it expects the closing balance of its cash reserves on 15 January 2018 to be £24 million [KC1/200-204]. The Company would then need to draw upon £20 million of the £100 million unsecured facility to avoid being unable to meet its debts as they fall due on 17 January 2018. The cash flow forecast, which shows that the Group would have £16.5m cash at close of 17 January, assumes that the £20m drawing is made. If the £20m drawing is not made then the closing cash on that date would be negative £3.5m. As noted above, the Company is currently unable to draw upon the £100 million unsecured facility absent a waiver from the CoCom as the Company does not meet the requirement in the £100 million unsecured facility that it has £20 million available headroom. Given feedback from the CoCom, the Company has no expectation that a waiver would be given to allow the Company to draw upon the New Money Facilities."

205. The only specific matters we are told in the Extract of Minutes were referred to were the letter from Mr Manzoni to Mr Cochrane of 14 January 2018 by which the notes assert "the Cabinet Office informed the company that it would not provide the support requested by the company to procure the support of the company's other key financial stakeholders to the continued trading and survival of the company" and that emergency discussions between the Company and its other key financial

stakeholders on 14 January 2018 indicated that they would no longer provide sufficient support to the Company. The Chairman noted that, as a result of these discussions with Government and the Company's key stakeholders, the Company did not have sufficient funds to meet its short-term funding requirements in the week commencing 15 January 2018.

206. Under the heading "Application for the winding up of the Company", the following is recorded:

> "7.1 The Board fully considered their duties and the financial position of the Company, and reviewed in detail the most up-to-date monthly management accounts and cash flow forecasts available.
>
> "7.2 It was noted that a number of factors, as set out in the Witness Statement, indicated that no administrator would be willing to act. As such, the Chairman noted that the Company has concluded that the most appropriate insolvency process would be the submission of a petition for the winding up of the Company."

207. This section came before resolutions of the Board at that meeting. Paragraph 7.2 suggests to us that the Company had concluded, prior to the Board meeting, that the only feasible insolvency process would be compulsory liquidation, as opposed to any other form of insolvency process. We have no direct evidence of when and how this decision was taken; there are no documents showing the corporate decision making on this point and we have not heard from any witnesses who could assist us on this point. However, the notes of the board meeting do not suggest to us that the Board was considering, at this meeting, the possibility of any form of insolvency other than compulsory liquidation.

208. Resolutions passed by the Board at this meeting included:

> "(A) having regard to the financial position of the Company, the Company was or was likely to become unable to pay its debts within the meaning given to that expression by section 123 of the Insolvency Act 1986, on the basis that the Company is unable to pay its debts as they fall due;
>
> "(B) under the circumstances the Compulsory Liquidation would be in the best interests of the Company;
>
> "(C) the Compulsory Liquidation be and is hereby approved."

209. We understand from Mr Hannon that the petition for the compulsory winding up of the Company, pursuant to section122(1)(f) of the Insolvency Act 1986 was presented to the High Court overnight on 14/15 January 2018.

210. Mr Cochrane, in his witness statement, which formed part of the petition, and was dated 15 January 2018, wrote, at paragraph 2 (p.163) that:

> "The directors of the Company have, with regret, and notwithstanding their efforts to the contrary, reached the decision that they have no option but to issue a winding up petition under section 124 of the Insolvency Act 1986 (the "IA 1986") and to seek the immediate appointment of a liquidator (the "Petition"). The Company understands that the Official Receiver is willing to accept the appointment as liquidator on an expedited basis and has in turn put in place arrangements to appoint partners of PricewaterhouseCoopers LLP ("PwC") as Special Managers of the Company."

211. As previously noted, Mr Hannon had been approached by the senior Official Receiver, on 11 or 12 January 2018 to provide precedents for the appointment of special managers, without knowing to which company this related. We infer from this that the possibility, at the least, that special managers might need to be appointed in relation to a compulsory liquidation of Carillion plc was being considered by no later than 11 or 12 January.

212. In paragraphs 63 and 64 of his witness statement (p.176), Mr Cochrane wrote:

> "63. In the circumstances, the more usual course would be for the Company to appoint an administrator to seek to rescue the Company as a going concern or to seek to achieve a better realisation of the Company's assets for the benefits of its creditors. The Company has made approaches to certain leading insolvency practitioners, to seek their agreement to act as the administrator of the Company. There is however no funding available to support an administration and both PwC and EY declined to accept the appointment in view of the lack of funding, the Company's financial position and the risk that their costs may not be recovered. HMG has confirmed that it will not fund the appointment of an administrator.
>
> "64. In the absence of funding for an administration, and any suitable firm willing to accept the appointment as administrators, administration is not unfortunately an available option."

213. Mr Cochrane did not explain in his witness statement when these approaches to potential administrators had been made and we did not hear evidence from any witness who could assist us with this.

214. On 15 January 2018, board meetings were also held, by telephone, for the following companies in the Carillion group at which they approved compulsory liquidation: Carillion Construction Limited; Carillion Integrated Services Limited; Carillion Services 2006 Limited; Carillion Services Ltd; and Planned Maintenance Engineering Limited (pp.1064-1080). All the extracts from minutes are in similar form. All noted that Carillion plc ("the Parent Company") intended to petition for its winding up and, at each meeting, the Chairman noted the interrelationships between the subsidiary company and the Parent Company, including the subsidiary company's reliance on the Parent Company for the provision of financial support. The notes record: "in light of this fact and the factors set out in the Witness Statement and the Plc Witness Statement, the Company does not have sufficient

funds to meet its short-term funding requirements in the week commencing 15 January 2018."

215. At 6:40 a.m. on 15 January 2018, compulsory winding up orders were made against Carillion plc and various of the Group companies. The Official Receiver was appointed liquidator by the Court and the Special Managers were appointed in order to assist with the liquidation.

216. An announcement was made to employees at 6.53 am on 15 January 2018 that Carillion plc had been put into liquidation and an Official Receiver appointed with PwC as Special Managers (p.1054). Mr Cochrane passed on a request from the Official Receiver and Special Managers that employees go into work at their normal place as usual that day. He passed on the assurance from the Official Receiver that all UK employees would be paid all arrears and ongoing wages and salaries for January. He wrote:

> "The effort and sacrifice many of you have made over the last five months to try and rescue the business has been outstanding. Thank you for your dedication and commitment and for your support."

217. An RNS announcement about the compulsory liquidation of Carillion was issued at 7 a.m. on 15 January 2018 (p.1055).

218. As previously noted, Janet Dawson was the only employee or officer of any company in the Carillion group from whom we heard evidence. She was Group HR Director and a member of the Group Executive Committee. In that capacity, she advised the Board on certain strategic and operational HR and pension matters. She did not routinely attend board meetings but attended as a guest on a number of occasions each year to present on matters such as pensions, people strategy, the annual employment engagement survey and succession. However, she was not involved in any discussions at Board level about the financial situation of the Group or in giving advice about possible implications for employees in the period with which we are concerned, July 2017 to January 2018. She was the only member of the Group Executive Committee who did not attend board meetings in that period. She was not involved in any discussions about what would happen if Carillion plc went into insolvency. She was aware that the Company had approached HMG for support but not about the specific matters discussed. She was not involved in any discussions about proposals to Government. She was not asked to undertake any contingency planning for a group wide insolvency and was not made aware of contingency planning being undertaken by others.

219. No one told Janet Dawson that Carillion plc was on the verge of insolvency if they did not receive funds by 15 January 2018 and she found it surprising that this was the case, given her role. She was not asked for HR advice relating to the possibility of insolvency. Ms Dawson assumed that, if the Respondents asked anyone for advice, they asked legal advisers. Ms Dawson told us that planning for a redundancy process would be disclosable under RNS. She speculated that she may explicitly not have been consulted for this reason, commenting that discussions with legal advisers would be protected from disclosure by legal advice privilege.

220. If solicitors were giving legal advice in relation to implications for employees and the Respondents' duties in the event of compulsory liquidation, we would not see this, as it would be covered by legal advice privilege.

Submissions

221. The representatives produced very helpful written opening and closing submissions. Ms Tether, Mr Zaman and Mr Reade also made oral closing submissions. We do not seek to summarise the written submissions, which can be read, if required, although we highlight some particular points. We summarise the principal points made in oral submissions. For reasons we give in our section on the law, we have not found it necessary to consider in any detail European Community law in relation to collective consultation. We have not, therefore, sought to summarise the parties' submissions relating to Community law.

222. Ms Tether dealt first with the special circumstances exception. She submitted that the Respondents' concentration on the immediate cause of the Board's decision on 14 January 2018 was misconceived; it was clear from **Clarks of Hove Ltd v the Bakers' Union** [1978] ICR 1076 CA that you do not concentrate on the immediate cause of the insolvency. The Claimants submitted that the reason the Respondents needed government support and the drawstop lifted was because the financial position had declined to the point it could not survive without an urgent injection of liquidity.

223. Ms Tether submitted that the Respondents were wrong to say that, when **Clarks** was decided, insolvency as an outcome equated to the dismissal of the entire workforce; in **Clarks**, a receiver was appointed by a debenture holder and the law in relation to such receivers is summarised in the headnote of **Griffiths v Secretary of State for Social Services** [1974] I QB 468.

224. Ms Tether submitted that the factual circumstances in **Hamish Armour v Association of Scientific, Technical and Managerial Staffs** [1979] IRLR 24 EAT were different from this case; the employer in **Hamish Armour** had already received government assistance.

225. Ms Tether submitted that the circumstances in **Keeping Kids Company v (1) Smith and others and (2) Secretary of State for Business, Energy and Industrial Strategy** [2018] IRLR 484 EAT were analogous to those in this case; in this case, the approach to HMG was a last ditch attempt to ensure the Respondents' survival; Carillion needed an injection of cash to continue operating.

226. Ms Tether disagreed that what the EAT said in **Keeping Kids Company** about special circumstances and the grant was obiter.

227. Ms Tether submitted that the Respondents' insolvency resulted from a gradual deterioration in their financial position, starting in July 2017 and escalating in the autumn and winter. By December, it was clear that the Respondent could not continue trading without an injection of liquidity and capitalisation. By December

2017, the Respondent was in the classic position of an employer in financial difficulties and needing urgent support if it was to survive at all. This was a common position of insolvency. The consequences of insolvency would be significant, but this does not make the Respondents' position more special than that of other employers needing additional liquidity to survive.

228. In relation to the special circumstances defence, Ms Tether submitted that the circumstances were not special and, in relation to the second question, there was no evidence before the Tribunal to show that it had not been reasonably practicable to comply with any of the requirements.

229. In relation to the proposal to dismiss issue, Ms Tether submitted that at both 6 December and 31 December 2017, there was a clear, albeit provisional, intention to dismiss the workforce. She submitted that, in accordance with **Kids Company**, there was a spectrum between contemplating and proposing, and it was for the Tribunal to decide where on that spectrum it lies. In **UK Coal Mining v National Union of Mineworkers (Northumberland Area)** [2008] ICR 163 EAT and **E Ivor Hughes Educational Foundation v Morris and others** [2015] IRLR 696 EAT, there were contingent proposals which were sufficiently clear for there to be a proposal to dismiss for the purposes of section 188. Ms Tether submitted that the Respondents' default position from 6 December or, at the latest, 31 December 2017, was that liquidation was inevitable unless contingencies were satisfied and hurdles overcome. Redundancies were inevitable unless conditions could be satisfied. Where insolvency is the default position, there must be a duty to consult, even if the directors hope that insolvency may be avoided.

230. Ms Tether confirmed that the Claimants would argue that there were no special circumstances on 14 January 2018, if the Tribunal found that the trigger point for consultation was not 6 or 31 December 2017.

231. In reply to Mr Reade's submissions, Ms Tether took issue with his characterisation of the Claimants' case on proposal to dismiss. She clarified that their case was that there was a sufficiently clear intention to go into liquidation on 6 or 31 December, albeit with an element of provisionality.

232. Mr Zaman, on behalf of the other Claimants' group, said that the position of those he represented was identical to that of the Claimants represented by Ms Tether. He highlighted some particular parts of the evidence, submitting that the Respondents had failed to discharge the burden of proof on them. He submitted that the Respondents could not say, on the one hand, that the question whether special circumstances applied had to be based on the business and commercial judgments made by the Respondent at the time, but not call relevant witnesses. He suggested that the only plausible reason for not calling witnesses was that the account of those who took the relevant decisions does not support the argument of the Respondents. Mr Zaman referred to the absence of key documents in the bundle: minutes of the Executive Committee and the Pensions Committee.

233. Mr Zaman submitted that intervening acts are acts which come out of the blue or break the chain of causation. The Claimants submitted that what happened in January 2018 was a continuation of what happened in July 2017.

234. Mr Reade, on behalf of the Respondents, made oral submissions including the following principal points. He submitted that the Claimants' submissions confused proposals for redundancy with what ought to or should be done and that the duty to consult was not triggered, under domestic or EC law, by what should or ought to be done. He also submitted that the Claimants wrongly equated insolvency with liquidation and submitted that insolvency, in the modern world, is not to be equated with redundancy.

235. The Respondents accepted that, on 14 January 2018, when the Board passed a resolution to wind up the Company, that carried with it the inextricable consequence that the employees of the Company and its subsidiaries would be made redundant.

236. Mr Reade submitted that the issue of special circumstances arises once the Tribunal has found a breach or potential breach under section 188. The first question is when the duty to consult under section 188 was triggered. There is a specific focus on the state of the Respondent's mind. This is the corporate state of mind; the mind of the board of directors, not of one director.

237. Mr Reade submitted that Ms Tether had not pointed to any single document which evidenced an intent to make more than 20 employees redundant. He submitted that the burden was on the Claimants if they wanted to make a case that there was a proposal to dismiss earlier than 14 January 2018. He submitted that, when looking at the question of proposing to dismiss, the evidence of individual directors was irrelevant. He submitted that all Board documentation had been provided. He submitted that the Minutes record that, until 14 January 2018, the Board was of the view that it had a reasonable expectation of being able to continue to trade. The Claimants could have led evidence relating to an earlier trigger, if they had wished to do so.

238. The Respondents accepted there was a breach of the duty to consult at 14 January 2018, but submitted that it was not reasonably practicable, between the proposal to petition for winding up and liquidation, for there to be compliance with the duty.

239. Referring to **R v British Coal Corporation ex parte Vardy** [1993] ICR 720 CA, **MSF v Refuge Assurance plc and another** [2002] ICR 1365 EAT and **UK Coal**, Mr Reade submitted that what was needed was an actual intent to do something. This was not the same as being cognisant of a risk. What was needed was a settled intention. It is clear that recognition of a risk is not the same as a proposal to dismiss.

240. Mr Reade submitted that **Keeping Kids Company** did not support a proposition for a wider test. He submitted that the case was arguing a very narrow issue; on 12 June, was the Board reaching a conclusion that triggered the obligation to consult for the whole workforce? That is what the majority found; there was a decision of the

Board that there would be redundancies whatever happened with the grant application. It was not the case here that there was a decision by Carillion that there would be redundancies whatever happened. There was a risk of insolvency but that did not mean there was a settled intent or that redundancies were inevitable in any set of circumstances.

241. Mr Reade submitted that the Respondents did not form a settled view to trigger the obligation to consult until 14 January 2018. He submitted that, on the documents and the evidence, there was only one proposition which triggered the obligation to consult, and that was on 14 January 2018.

242. Mr Reade submitted that the real question was, on the facts, were there special circumstances? Mr Reade referred to paragraphs 222 and 223 of the Respondents' written closing submissions as setting out the factors the Respondents say were special, in the sense of being uncommon and out of the ordinary.

243. Paragraph 223 of the written closing submissions sets these out as follows:

> "223.1 The Government's refusal of financial assistance on 14 January 2018.
>
> 223.2 The Government's refusal to provide financial support for an administration process.
>
> 223.3 Carillion's lenders declined (by a 3-2 majority) to permit a further draw down from the £100M unsecured rotating facility.
>
> 223.4 The lack of any alternative to a process of compulsory liquidation.
>
> 223.5 The immediacy of the decision to seek compulsory liquidation (implemented within hours of the final decisions of the Government and lenders).
>
> 223.6 The speed with which the High Court heard and granted the Order for compulsory liquidation.
>
> 223.7 The liquidation was total, applying to the PLC in addition to the operating subsidiaries.
>
> 223.8 The effect of compulsory liquidation, entailing the inevitable dismissal of the entire workforce."

244. Mr Reade submitted that the examples of situations given in **Clarks** do not fetter the test of whether something was out of the ordinary or something uncommon. The respondents' written submissions submitted that the Tribunal does not need to be satisfied that the circumstances on which the Respondents rely were "sudden and unexpected". However, even if this were the relevant test, the Respondents submitted that it was satisfied on the facts before the Tribunal.

245. The Respondents, in their written submissions, refer to the change in insolvency law since **Clarks,** submitting that, in 1978, the insolvency of the company meant, for practical purposes, the redundancy of all its employees whereas the 21st century rescue culture means that insolvency is unlikely to mean the redundancy of the entire workforce. The Respondents submitted in their written submissions, on that basis, that the focus should not be on insolvency, as if it is equated with redundancy of the employees, as it was in **Clarks**, but with the specific cause of the proposal for collective redundancies. They submitted that it is important to identify the immediate cause of the Board's decision on the evening of 14 January 2018 to apply for the compulsory winding up of the companies; it was upon that decision that the Respondents' proposal for collective redundancies first emerged. (See paragraphs 208 to 212 of the Respondents' closing submissions). Mr Reade, in oral submissions, following Ms Tether's submissions, referred to the limited options available at the time of **Clarks** and submitted that, in the modern world, insolvency was not to be equated with redundancies.

246. Mr Reade submitted that **Hamish Armour** and **USDAW v Leancut Bacon Ltd (In Liquidation)** [1981] I.R.L.R. 295 EAT showed parallel sets of facts where special circumstances were made out.

247. The Respondent accepted that the Company was in financial difficulties, certainly since July 2017. From July, there had been an attempt to effect a plan to reorganise the balance sheet to ensure future trading was solvent. This required a reduction in debt and the directors were working to that, to and beyond 10 January 2018. At 13 January 2018, everyone was supportive of the same proposition if HMG would underwrite the proposals. This was a **Hamish Armour** situation. Regrettably, the meeting on the morning of 14 January 2018 had a different outcome to that which had been aspired to. The Government made it clear they would not offer interim support. The lenders, by a majority of 3:2 decided they would not lend further, so there was no money available the following week. Mr Reade submitted that this was a set of circumstances which was uncommon and, the Respondents would suggest, unique. The Government was also not willing to underwrite anything other than liquidation. Administration could have led to employees being TUPE'd to other employers. The Board was compelled to petition for compulsory liquidation.

Law

248. The relevant parts of section 188 Trade Union and Labour Relations (Consolidation) Act 1992, as amended, (TULRCA) for the purposes of this hearing are as follows:

> ***"188 Duty of employer to consult . . . representatives***
>
> *(1) Where an employer is proposing to dismiss as redundant 20 or more employees at one establishment within a period of 90 days or less, the employer shall consult about the dismissals all the persons who are appropriate representatives of any of the employees who may be affected by*

the proposed dismissals or may be affected by measures taken in connection with those dismissals.

(1A) The consultation shall begin in good time and in any event—

(a) where the employer is proposing to dismiss 100 or more employees as mentioned in subsection (1), at least 45 days, and

(b) otherwise, at least 30 days,

before the first of the dismissals takes effect.

……

(2) The consultation shall include consultation about ways of—

(a) avoiding the dismissals,

(b) reducing the numbers of employees to be dismissed, and

(c) mitigating the consequences of the dismissals,

and shall be undertaken by the employer with a view to reaching agreement with the appropriate representatives.

…….

(7) If in any case there are special circumstances which render it not reasonably practicable for the employer to comply with a requirement of subsection (1A), (2) or (4), the employer shall take all such steps towards compliance with that requirement as are reasonably practicable in those circumstances."

249. The relevant parts of section 189 are as follows:

"189 Complaint . . . and protective award

(1) Where an employer has failed to comply with a requirement of section 188 or section 188A, a complaint may be presented to an employment Tribunal on that ground—

(a) in the case of a failure relating to the election of employee representatives, by any of the affected employees or by any of the employees who have been dismissed as redundant;

(b) in the case of any other failure relating to employee representatives, by any of the employee representatives to whom the failure related,

(c) in the case of failure relating to representatives of a trade union, by the trade union, and

(d) in any other case, by any of the affected employees or by any of the employees who have been dismissed as redundant.

…….

(6) If on a complaint under this section a question arises—

(a) whether there were special circumstances which rendered it not reasonably practicable for the employer to comply with any requirement of section 188, or

(b) whether he took all such steps towards compliance with that requirement as were reasonably practicable in those circumstances,

it is for the employer to show that there were and that he did."

250. We were referred to the Council Directive 98/59/EC of 20 July 1998 on the approximation of the laws of the Member States relating to collective redundancies ("the Directive") but, for reasons we set out later, we have not considered it necessary to consider the meaning of the obligations in this Directive in any detail and, therefore, do not consider it necessary to quote parts of this Directive.

251. We were referred to the following cases:

Griffiths v Secretary of State for Social Services [1974] I QB 468
Clarks of Hove Ltd v the Bakers' Union [1978] ICR 1076 CA
Union of Construction, Allied Trades and Technicians v H Rooke & Son (Cambridge) Ltd [1978] ICR 818 EAT
Hamish Armour v Association of Scientific, Technical and Managerial Staffs [1979] IRLR 24 EAT
USDAW v Leancut Bacon Ltd (In Liquidation) [1981] I.R.L.R. 295 EAT
Dansk Metalarbejderforbund v Nielsen & Søn C-284/83 [1985] ECR 553 CJEU
Re Hartlebury Printers Ltd. and Others (In Liquidation) [1992] I.C.R. 559 HC
GMB v Rankin & Harrison [1992] IRLR 514 EAT
R v British Coal Corporation ex parte Vardy [1993] ICR 720 CA
Scotch Premier Meat Ltd v Burns and others [2000] IRLR 639 EAT
MSF v Refuge Assurance plc and another [2002] ICR 1365 EAT
UK Coal Mining v National Union of Mineworkers (Northumberland Area) [2008] ICR 163 EAT
Akavan Erityisalojen Keskuslitto AEK ry v Fujitsu Siemens Computers Oy Case C-44/08 [2010] ICR 444 CJEU

United States of America v Nolan [2011] IRLR 40 CA
Key2Law (Surrey) LLP v De'Antiquis [2012] ICR 881 CA
United States of America v Nolan Case C-583/10 [2013] ICR 193 CJEU
Kelly v The Hesley Group Ltd [2013] IRLR 514 EAT
E Ivor Hughes Educational Foundation v Morris and others [2015] IRLR 696 EAT
Keeping Kids Company v (1) Smith and others and (2) Secretary of State for Business, Energy and Industrial Strategy [2018] IRLR 484 EAT

252. We set out in this section what we understand to be the principal points from these cases which are relevant to the issues we need to decide and then return to their application to this case in our conclusions.

Law relevant to when the duty to consult arises

253. Section 188 TULRCA uses the words "proposing to dismiss" as the point at which the duty to consult arises. Domestic law pre-dates the European Directive for which section 188 is the mechanism of implementation in domestic law. The European Directive uses the word "contemplates" rather than "proposing". There is some uncertainty about the meaning of "contemplate" in the EU Directive and the impact of this on the meaning of "proposes" in section 188. The domestic authorities have been clear that "proposing" in section 188 cannot equate with "contemplate" in the Directive.

254. There is agreement between the parties that the EAT authority in **MSF v Refuge Assurance plc and another** [2002] ICR 1365 is binding on us, although the Claimants reserve their right to argue that it was wrongly decided if their claims go further. In accordance with this decision, "proposing" in section 188 relates to "a state of mind which is much more certain and further along the decision-making process than the verb "contemplate"".

255. We do not consider it necessary to examine the European cases in detail to reach our decision, although we note that it appears possible that the meaning of "contemplates" in European law may not be as wide as was once understood. However, the ECJ declined, in the **Nolan** case to clarify what had been meant in **Akavan.**

256. We acknowledge that there is some uncertainty about the interpretation of the Directive which could, in a higher court, lead to a revised interpretation of "proposing" in section 188 TULRC and possibly to the view being taken by that higher court that some of the EAT authorities were wrongly decided. However, given that we are bound by the domestic law as it currently stands, we do not consider we need to go into any detail about the debate relating to European law. We agree with Mr Reade's submission that we need not be troubled by the arguments relating to Community law.

257. We consider that the following legal principles apply.

258. A mere possibility of insolvency is insufficient to trigger the duty to undertake collective consultation (**Nielsen**, **Akavan** and **Hartlebury**).

259. There is a proposal for collective redundancies only where the employer has decided that it is its intention to make collective redundancies (**Vardy**, **MSF**).

260. A decision to do something which has the inevitable consequence of the dismissal of the whole workforce or the requisite number of employees at a particular establishment will mean the duty to consult is triggered (**UK Coal**).

261. For there to be a proposal to dismiss, a decision to go into administration would not be enough, since this would not inevitably mean the dismissal of the whole workforce or the requisite number of employees at a particular establishment.

262. A decision to go into liquidation does trigger the duty to consult, because it carries with it the inevitable consequence that all employees will be dismissed.

263. Something less than a final decision may trigger the duty to consult. For example, in **E Ivor Hughes Educational Foundation v Morris and others**, the duty was triggered when a decision was taken by the Governors of the school in February 2013 that, unless numbers of pupils improved, the decision would be made to close the school in April, where the Governors thought it unlikely numbers would improve. The final decision to close the school was taken in April.

264. In **Keeping Kids** Company, in paragraph 56, Judge Eady QC wrote:

> *"Inevitably the assessment required under s 188 will require the ET to form a view as to where the case falls on the spectrum between contemplation and proposal."*

265. The one possible area of dispute between the parties as to the effect of the legal authorities on this issue is as to how far along the decision-making process towards a final decision the employer has to have reached for the duty to consult to be triggered; where a final decision has not been made, but there is what the Claimants have described as a provisional or contingent proposal to close a business, with the inevitable redundancies. We return to this possible area of disagreement in our conclusions.

Law relevant to whether there are "special circumstances"

266. Section 188(7) TULRCA provides a defence to failure to comply with the duty of collective consultation where there were *"special circumstances which render it not reasonably practicable for the employer to comply with a requirement of subsection (1A), (2) or (4)"* and the employer takes "*all such steps towards compliance with that requirement as are reasonably practicable in those circumstances."*

267. Section 189(6) TULRC places the burden of proof on the respondent employer to show that there were special circumstances and, if there were, that the respondent took all such steps towards reasonable compliance as were reasonably

practicable in the circumstances. We are not concerned, at this hearing, with whether, if there were special circumstances, the respondent took such steps towards reasonable compliance as were reasonably practicable in the circumstances.

268. The parties agree that the leading authority is that of is the Court of Appeal in **Clarks of Hove Ltd v Bakers' Union** [1978] ICR 1076.

269. At page 1085 of the ICR report, (E-G), Geoffrey Lane LJ said:

> *"In so far as that means that the special circumstance must be relevant to the issue then that would apply equally here, but in these circumstances, the Employment Protection Act 1975, it seems to me that the way in which the phrase was interpreted by the industrial Tribunal is correct. What they said, in effect, was this, that insolvency is, on its own, neither here nor there. It may be a special circumstance, it may not be a special circumstance. It will depend entirely on the cause of the insolvency whether the circumstances can be described as special or not. If, for example, sudden disaster strikes a company, making it necessary to close the concern, then plainly that would be a matter which was capable of being a special circumstance; and that is so whether the disaster is physical or financial. If the insolvency, however, were merely due to a gradual run-down of the company, as it was in this case, then those are facts on which the Industrial Tribunal can come to the conclusion that the circumstances were not special. In other words, to be special the event must be something out of the ordinary, something uncommon; and that is the meaning of the words " special " in the context of this Act."*

270. In that case, the directors' genuine hope that they would be able to secure new capital and keep trading was held not to constitute a special circumstance.

271. We accept the Claimants' submissions that the appointment of a receiver by a debenture holder, as in **Clarks**, did not necessarily lead to the dismissal of the whole workforce. It seems to us, therefore, that the Respondents' argument that we should focus solely on the immediate cause of the compulsory liquidation is not soundly based. We, conclude that, applying the test in **Clarks**, we can look at the causes of the liquidation, including considering events from a point earlier than that at which it was identified that, if there was an insolvent outcome, this would be compulsory liquidation.

272. The EAT authorities to which we were referred were examples of the Employment Tribunal and Employment Appeal Tribunal seeking to apply the principles in **Clarks** in various factual scenarios.

273. **Keeping Kids Company** is the most recent EAT authority to which we were referred. In that case, in relation to the special circumstances defence, Judge Eady QC wrote, at paragraphs 29 and 30:

> *"29 Again much is common ground in terms of the approach to be adopted to this defence. First, the circumstances must be special to the particular case –*

> *there are no special categories of employer or special categories of circumstance. Moreover, the event in question must be 'something out of the ordinary, uncommon', for example, 'where sudden disaster strikes the company making it necessary to close the concern', see* ***The Bakers' Union v Clarks of Hove Ltd*** *[1978] IRLR 366 CA, in particular at para 16:"*

[Judge Eady QC then quoted the section from **Clarks** which we have quoted above, before continuing].

> *"30 And, thus, what will constitute special circumstances will depend upon the facts of the case; what might be special circumstances in one case might not be in another if the employer could, or should, have seen what was to come, see further* ***GMB v Rankin and Harrison (as joint administrative receivers of Lawtex plc and Lawtex Babywear Ltd)*** *[1992] IRLR 514 EAT. Moreover, whether the employer has shown special circumstances will be for the ET to assess on the evidence in the particular case, bearing in mind that the burden lies on the employer in this regard (see* ***UK Coal Mining v NUM*** *at paras 62 to 64 and* ***E Ivor Hughes Educational Foundation v Morris*** *[2015] IRLR 696 EAT at para 28)."*

274. The cases on which the Respondents placed most reliance are those of **Hamish Armour** and **USDAW v Leancut Bacon Ltd**. In **Hamish Armour**, the EAT held that the Industrial Tribunal had been wrong to conclude that the refusal of a second government loan under the Industry Act 1972 was not a special circumstance, although the appeal was dismissed on other grounds. Lord McDonald said, at paragraph 10:

> *"In our view an application for a government loan by a company in financial difficulties which had already received substantial financial help from government sources is a circumstance sufficiently special to make it not reasonably practicable to issue the formal written details required by s.99(5) until the outcome of the application was known."*

275. In **USDAW v Leancut Bacon Ltd,** the EAT upheld a decision of the Industrial Tribunal that the circumstances preceding the relevant redundancies, where a prospective purchaser withdrew from negotiations and the bank immediately appointed a receiver, were special circumstances which rendered it not reasonably practicable to comply with the collective consultation requirements. May J commented that, but for the **Hamish Armour** case, they may have reached a different conclusion, but drew analogies with the situation in **Hamish Armour**. At paragraphs 22 and 23 May J wrote:

> *"22. On the two authorities to which we have referred, we think, first, that there was generally sufficient evidence before the Industrial Tribunal to justify it in coming to the conclusion that there had been special circumstances preceding the relevant redundancies which rendered it not reasonably practicable for the employer to comply with, indeed, any of the requirements of subsections (3), (5) or (7) of s.99. Further, if the suddenness of the event which produces an insolvency is a relevant consideration in deciding whether*

or not special circumstances had occurred, then we think that the Industrial Tribunal were entitled to find that the sudden action of Barclays Bank Ltd in stopping further credit and appointing a receiver was a special circumstance within subsection (8) of s.99. Whether we would have reached a similar conclusion ourselves is, in the words of Geoffrey Lane LJ in the Clarks of Hove case, 'perhaps another matter but is in any event an irrelevant consideration.'

"23. For these reasons, therefore, we do not think that we would be justified in disturbing the finding of the Industrial Tribunal in paragraph 12 of their reasons that there were in the instant case special circumstances under s.99(8) of the Act."

Conclusions

When the duty to consult arose

276. The first issue we have to determine is when the duty to consult arose. We can only go on to consider whether there were "special circumstances" when we know at what point in time we are to make that assessment.

277. Section 188 TULRCA provides that the duty to consult set out in that section is triggered "where an employer is proposing to dismiss as redundant 20 or more employees at one establishment within a period of 90 days or less".

278. As previously noted, both parties agree that we are bound by the law as set out in **MSF v Refuge Assurance plc and another** [2002] ICR 1365 in assessing when the respondent had a "proposal" for collective redundancies, although the Claimants reserve their right to argue that it was wrongly decided if their claims go further.

279. We acknowledged, in our section on the law, that there is some uncertainty about the interpretation of the Directive and the possible implications for the interpretation, by a higher court, of "proposing" in section 188 TULRCA and for some of the EAT authorities, which might be held to have been wrongly decided. However, given that we are bound by the domestic law as it currently stands, we approach the first issue on the basis of the domestic law, as explained in the EAT authorities to which we have been referred.

280. If there is an area of dispute between the parties as to the interpretation of the law in relation to this issue, it is as to when the case law suggests that the duty to consult is triggered, where a final decision has not been made, but there is what the Claimants have described as a provisional or contingent proposal to close a business, with the inevitable redundancies. The Claimants rely, in particular, on the EAT decisions of **Scottish Premier Meat Ltd v Burns and others**, **E Ivor Hughes Educational Foundation v Morris and others**, and **Keeping Kids Company v (1) Smith and others and (2) Secretary of State for Business, Energy and Industrial Strategy** in support of their argument that, in this case, the duty to consult was triggered on 6 December 2017 or, if not, by 31 December 2017.

281. The Respondent argues that those authorities do not create a new category of "contingent proposal" but they are decisions upholding the findings of the Tribunal based on established principle. The Respondent says that, in each case, the Tribunal made a factual finding that the employer had a proposal for collective redundancies that satisfied the definition of section 188(1) and the existence of the proposal was unaffected by the fact a future uncertain event could affect the precise outcome. We did not understand, however, that the Claimants were arguing that a new category of "contingent proposal" was being created by these cases; rather, they were applications of the established principles in factual scenarios where there was a provisional or contingent proposal to close a business.

282. Ms Tether took issue with Mr Reade's characterisation of the Claimants' case as being that the duty to consult arose where the Respondent "could" or "should" have proposed to make redundancies. She clarified that this was not the Claimants' case; the Claimants' case was that there was a sufficiently clear intention to go into liquidation, albeit with an element of provisionality, on 6 or 31 December 2017.

283. With this clarification of the Claimants' case, we do not consider there is much, if any, difference between the approach of the Claimants and the Respondents to the applicable case law. Mr Reade summarised the case law as requiring that there needs to be a settled intent in the mind of the employer.

284. We understand the parties agree that the intention has to relate to going into compulsory liquidation, as opposed to any other form of insolvency, such as administration, since administration, for example, does not carry with it the inevitability of the dismissal of all, or possibly even any, of the employees of the business. Indeed, the primary purpose of an administration is to try to rescue the business.

285. We consider that the clarification of the Claimants' case places it in line with the authorities we have considered. In particular, we consider it to be in line with the approach taken in **E Ivor Hughes Educational Foundation v Morris and others**.

286. We understand from the case law that a possibility or a risk of compulsory liquidation would not be enough to trigger the duty to consult.

287. We consider that we need to decide whether the Board made a decision, or had a settled intent, on 6 December or by 31 December 2017, to go into compulsory liquidation, with the consequence that all employees would be dismissed, unless they were able to obtain the funding which would enable them to continue trading.

288. If the Board had reached a decision, or had a settled intent, on 6 December or by 31 December 2017 to go into compulsory liquidation, with the consequence that all employees would be dismissed, unless they were able to obtain the funding which would enable them to continue trading, we consider the duty to consult was triggered at that point. If they had not, then the trigger point is 14 January 2018, as conceded by the respondent.

289. There is no special burden of proof provision which applies to the question of whether there was a proposal to dismiss, under section 188, as at a particular date. We understand, therefore, that the normal civil burden of proof applies i.e. the burden is on the party asserting the facts relied upon, to prove those facts on a balance of probabilities. We agree with Mr Reade's submission that, if the Claimants want to make the case that there was a proposal, within the meaning in section 188 before 14 January 2018, the burden is on them to prove that.

290. It is the decision making of the board of directors of Carillion plc that we have to examine because the inter-connected nature of the respondent companies with the parent company leads to the liquidation of the subsidiary companies when the parent company goes into liquidation.

291. We have concerns, as expressed earlier (see paragraph 30) as to whether the record before us does give us a full picture of the corporate mind of the Board. We are aware of the practical difficulty for the Claimants of proving the corporate state of mind of the Board when the Respondents have called no witnesses who can clarify the meaning of what is expressed in the records we have and help to fill in any gaps in the record in terms of the corporate thinking of the Board. However, as noted above, the burden of proof is on the Claimants in relation to proving that the trigger point was 6 or 31 December 2017. As Mr Reade commented in his submissions, the Claimants could have called Mr Cochrane or another witness, if they wished to lead evidence themselves relating to this issue, but chose not to do so. We are aware of practical reasons as to why the Claimants might not wish to call someone who might be a reluctant witness, with the uncertainty as to what evidence they might give and without the ability to cross examine them in the way that they could do if the witness had been called by the Respondents. Nevertheless, our understanding of the practical difficulties for the Claimants of proving this element of their case does not alter the legal approach which we must take; the Claimants must prove, on a balance of probabilities, that the Board had made a decision, or had a settled intent, albeit with an element of provisionality, to go into compulsory liquidation, on 6 December 2017 or by 31 December 2017.

292. The first date contended for by the Claimants as the trigger point is 6 December 2017. The Claimants' representatives have not suggested to us specifically what it is in the documents which could lead us to conclude that the Board had a sufficiently clear intention to go into liquidation, albeit with an element of provisionality, such that its intention could be categorised as a proposal to dismiss employees as redundant, within the meaning in section 188 TULRC as interpreted in the case law. However, we have examined carefully the documentary evidence before us which relates to what was happening on this date.

293. On 6 December 2017, there was a board meeting which we deal with at paragraphs 96 to 117 above. We have minutes of the meeting. We also have copies of papers considered at the meeting which included Project Ray Board materials and a report from the Chief Executive. It is clear from the minutes that the Company's financial position was extremely serious and insolvency was becoming a very real possibility. For example, Mr Watson (Chief Transformation Officer, on secondment from EY) advised "The Board had also to be mindful of the risks to the short term

viability of the business, where the coming 10 days would be critical." (paragraph 98). Mr Burlison, of Lazard, said the debt position demonstrated that the balance sheet needed to be fundamentally rebuilt (paragraph 102). Mr Hudson of EY said the business was vulnerable to insolvency events with numerous triggers and complex third-party consent requirements (paragraph 103).

294. The Board, at a number of meetings or board calls from 11 September 2017 onwards, had been reminded by advisers of their responsibilities as directors in relation to the possibility of trading whilst insolvent. At the meeting on 6 December 2017, for the first time we see in the documentation that the Board is advised they should now take into account the interests of the creditors and consider whether they should continue trading (paragraph 106). After outlining various steps being taken, the minutes record the advice given as follows: "Taking these considerations into account the Board could conclude that there was a reasonable prospect of avoiding an insolvent outcome." Although the advice was in these terms, it is clear from what preceded this advice that the Company was, in the advisers' view, much closer to the point at which the directors would have to give priority to creditors' interests, because of the likelihood of an insolvent outcome, than is apparent from minutes and notes of previous board meetings and calls.

295. There are no resolutions of the Board in the Minutes of the meeting on 6 December 2017 and Mr Cochrane, in his introduction to the meeting, said that it was not expected that the Board would take decisions that day, but rather should indicate the route that it wished to pursue (paragraph 96).

296. The Project Ray Board material set out various options. These were (1) sale of whole, (2) sale of parts/breakup, and (3) back turnaround plan (p. 718). Insolvency was not a numbered option but the material states "if no agreement can be reached on the options outlined above, the Company would likely face the prospect of insolvency, which would result in very low recoveries for all stakeholders." (Paragraph 116).

297. The material stated, in relation to the Entity Priority Analysis (EPA): "we have assumed that the reasonable modelling assumptions for the EPA are a liquidation of the Group (the "Liquidation scenario") or a potential sale of business and assets as going concerns and liquidation of the remainder (the "Enhanced break-up scenario")" (paragraph 117). Sale of the business and assets as going concerns was being modelled as a possible alternative to a liquidation of the whole Group, if one of the turnaround plans did not succeed.

298. At the end of the meeting, Mr Burlison and Mr Johnson summed up the presentation, noting that creditors would fare poorly in an insolvency, which led to a conclusion that a debt for equity swap was likely to be the right solution, subject to finalisation of the business plan. The Board agreed that a Restructuring Committee should be established. (paragraph 110).

299. If there is any difference between the parties as to the law to be applied (which we doubt), we reach the same conclusion applying the formulations used by both parties.

300. We conclude from the material we have seen relating to 6 December 2017 that the Board did not, at this stage, reach a decision, or have a settled intent, to go into compulsory liquidation, if plans (still in the stage of formulation) to restructure the business and rebuild the balance sheet, did not come to fruition. Insolvency was a risk, and there was a risk that, if there was an insolvent outcome, this would be compulsory liquidation, although the Board was also being advised about the possibility of administration of most or all of the Group companies, with liquidation of the "rump" of the Group (the enhanced break-up scenario). A risk or possibility of liquidation is not enough to trigger the duty to consult.

301. We conclude that the Board had not formed, using Ms Tether's formulation of the Claimants' case, a sufficiently clear intention to go into liquidation, albeit with an element of provisionality, as at 6 December 2017.

302. We conclude, for these reasons, that the duty to consult under section 188 TULRCA was not triggered as at 6 December 2017.

303. We turn next to the Claimants' alternative argument that, by 31 December 2017, the duty to consult had been triggered. As was the case in relation to 6 December 2017, the Claimants have not identified for us specifically what it is in the documents which could lead us to conclude that the Board had, by that date, a sufficiently clear intention to go into liquidation, albeit with an element of provisionality. However, we have examined carefully the documentary evidence before us which relates to what was happening from 6 December 2017 until 31 December 2017.

304. There was no board meeting on 31 December 2017. The only documentary evidence we have of a board meeting or call in the period after 6 December until 31 December 2017 are Extracts of Minutes from a board meeting on 15 December 2017 (paragraph 120). This was a meeting at which the Board approved and ratified an amendment agreement relating to an unsecured revolving facility agreement (p.803). The Extracts do not record the discussion, if there was any, which led to the resolutions.

305. This is the period in relation to which the lack of documentation evidencing the corporate mind of the Company troubles the Tribunal most. This is a critical period, culminating in the urgent approach to HMG for support set out in the document dated 31 December 2017 (paragraph 128), yet there is a dearth of documentary evidence about the state of mind of the Respondents and we have not had any witness evidence from anyone who could fill the gaps. As previously noted, the Board expected to have, at a minimum, weekly Board calls but, if there were any in this period, we have no notes of them. There are a number of significant events in the period leading up to 31 December 2017 which we would expect to be the subject of Board discussion, but we have no evidence of that. These include the decision that the new Chief Executive would start on 22 January, rather than 2 April 2018, which was announced on 20 December 2017 (paragraph 121). On 21 December 2017, Santander wrote to various Group suppliers to change the terms of its early payment facility without notifying the Company. On 22 December 2017, Carillion plc delivered

a cash flow forecast to its finance creditors which indicated that the Group would have less than £20 million of available headroom in March 2018. As a result of this, the Group was unable to make further drawings under its £100 million unsecured facility without waivers being granted by the CoCom (paragraph 124). CoCom provided a waiver to allow a £20 million drawing under the £100 million unsecured facility in the week commencing 1 January 2018, but informed the Company in late December that a further waiver would not be given unless an approach was made by the Company to HMG to secure a meeting to discuss HMG's support for the Group and that, in the CoCom's view, reasonable progress was made towards the restructuring (paragraph 125).

306. We have the document sent to HMG on 31 December 2017, but no evidence as to who decided that the document should be written and sent to HMG at that time or who determined its contents. Mr Cochrane makes no reference in his witness statement to the Board having any discussions about making the approach to HMG. However, the statement, as previously noted, was written for a different purpose, that of the petition for winding up. Mr Cochrane was not writing his witness statement for the purpose of informing the Tribunal about the state of mind of the Company at this time.

307. The letter of 31 December 2017 is written in the name of the Company. We find it more likely than not that there was discussion at Board level about the intention to send the letter and the proposed contents of the letter prior to the letter being sent, but we have seen and heard no evidence about those discussions. We consider that we can take the contents of the letter as evidence of the corporate mind at this point. We set out substantial extracts from this letter in paragraphs 130 to 140.

308. At paragraph 1.4, the letter stated, as we quote in paragraph 130:

> "The board of Carillion currently believes there are reasonable grounds to expect that, with material concessions and support from all stakeholders, the restructuring can be successfully implemented. However, there is a risk that the restructuring may fail, and if it does a number of significant consequences will follow. Given Carillion's role as a significant supplier to Government, the consequences of a failed restructuring would go beyond those typically associated with a major corporate insolvency and would include default on Carillion's obligations in respect of key Government contracts, a consequential material adverse impact on the public sector, significant job losses in the UK and an inability for Carillion to satisfy its obligations to its defined benefit pension schemes."

309. At paragraph 1.5 of the letter, it stated that there were a number of very significant challenges and hurdles facing the Company in respect of a restructuring (paragraph 130).

310. At paragraph 2.5 of the letter, it stated that, if Government support was not given: "there is a material risk that the support of Carillion's financial creditors may cease and that Carillion would therefore fail and be placed into an insolvency

process which will lead to substantial losses and disruption for a range of stakeholders including Government." (Paragraph 131).

311. At paragraph 4.3, the document stated that: "The business planning work shows that this is a business that is worth saving, provided that material concessions can be achieved from the Group's material stakeholders." (Paragraph 133).

312. Paragraph 5.2 of the document included the following, amongst the key risks and consequences which had been identified:

> "(A) Carillion will have insufficient liquidity to continue trading, will default on its obligations to its creditors and its directors will need to place the Company into an insolvency process. Given the interdependence between Group companies, the key Group operating companies will follow the Company into insolvency immediately or almost immediately;
>
> (B) it is uncertain whether an insolvency practitioner would accept appointment as an administrator of Carillion or any of its subsidiary companies due to the lack of funding that will be available. There is therefore a risk that the process would be compulsory liquidation, involving appointment of the Official Receiver as liquidator. All employees would be automatically dismissed and trading would terminate;"
>
> (Paragraph 135).

313. Paragraph 5.2 also contained the following statement:

> "(E) there will be a very significant number of direct job losses in relation to the approximately 44,000 permanent staff which Carillion currently employs (of which approximately 18,000 are employed in the UK). We have not sought to quantify the number of job losses that may ensue as an indirect consequence of Carillion's failure;"
>
> (Paragraph 135).

314. By the time Mr Cochrane's witness statement was drafted, for the petition submitted overnight on 14/15 January 2018, the Company had approached insolvency practitioners to seek their agreement to act as the administrator of the Company. He writes that PwC and EY declined to accept the appointment in view of the lack of funding (paragraph 212). We do not know from Mr Cochrane's witness statement when the approaches were made but we consider that, if the Company had already made those approaches to insolvency practitioners before 31 December 2017, it is more likely than not that the letter of 31 December 2017 would have stated this.

315. We do not consider that the letter of 31 December 2017 provides evidence that there was a decision or settled intent that the Company would go into compulsory liquidation, unless certain things happened. Although the letter expresses uncertainty about whether an insolvency practitioner would accept appointment as an

administrator of the Company because of lack of funds, the possibility of administration as the form of insolvent outcome, rather than compulsory liquidation, has not been excluded at this stage. Also, although the letter envisages a very significant number of job losses, if there is an insolvent outcome, it does not state that all employees would be made redundant, as would be the case in a compulsory liquidation.

316. We have considered whether any of the documentation created after 31 December 2017 provides sufficient evidence about the state of the corporate mind by 31 December 2017 to lead us to the view that, although the letter of 31 December 2017 did not exclude the possibility of administration, in reality, this had been ruled out by this stage. We have considered, in particular, whether the letter of Mr Green, the Chairman, written on 13 January 2018 provides sufficient evidence to that effect.

317. We made a finding of fact, based on inference, in paragraph 192 above, that it had been the view of the Group's advisers for some weeks before Mr Green's letter dated 13 January 2018, that, if short term funding could not be obtained, then the Group would go into liquidation, rather than any other form of insolvency. We do not consider this to be sufficient to find that the Board had, by 31 December 2017, reached a settled intention, or made a decision, that the Group would go into liquidation, rather than any other form of insolvency, if short term funding was not obtained. Mr Green wrote about the view of the Group's advisers in "recent weeks" being that, if there was an insolvent outcome, this would be liquidation, rather than any other form of insolvency. We are unable, on the basis of this alone, to make a finding as to whether this view was formed before or after 31 December 2017. Even if the advisers formed this view before 31 December 2017, we cannot, from Mr Green's letter, tell when this view was communicated to the Board and when the Board took a decision, or formed a settled intent, that the Group would go into liquidation, unless short term funding could be secured. The reference in the 31 December 2017 letter to the uncertainty about whether an insolvency practitioner would accept appointment as an administrator of the Company suggests that administration as a form of insolvent outcome, rather than compulsory liquidation, had not been excluded by 31 December 2017. We conclude that the contents of Mr Green's letter do not provide a sufficient basis on which to find that the reality of the corporate mind by 31 December 2017 was contrary to that expressed by the letter of 31 December 2017.

318. Mr Reade submitted that the record of the Minutes proves that, until 14 January 2018, the Board was of the view that it had a reasonable expectation of being able to continue to trade. He submits that there is no evidence of the Respondents forming a settled view which would trigger the obligation to consult until 14 January 2018.

319. We have expressed concerns about the adequacy of the evidence before us to give a clear picture of the corporate mind by 31 December 2017. However, it is for the Claimants to satisfy us, on a balance of probabilities, that the Board had the requisite intention by that date.

320. We conclude that the Claimants have not proved, on a balance of probabilities, that the Board had the requisite intention by 31 December 2017. A risk or possibility of liquidation is not enough to trigger the duty to consult.

321. Using Ms Tether's formulation of the Claimants' case, the Claimants have not satisfied us that the Board had a sufficiently clear intention by 31 December 2017 to go into liquidation, albeit with an element of provisionality. If Mr Reade's formulation, of a settled intent, is to be preferred (if there is any difference between these formulations), the Claimants have not satisfied us that the Board had such a settled intent by 31 December 2017.

322. We conclude that, on either of the formulations expressed by the Respondents or the Claimants, the Respondents had not, by 31 December 2017 "proposed" collective redundancies, so the duty to consult was not triggered by that date.

323. The Respondents have conceded that, on 14 January 2018, the Board's proposals carried with them the inextricable consequence that employees would be dismissed as redundant and the duty to consult under section 188 TULRCA was, therefore, triggered at that date.

324. It was not argued for any party that the trigger point was at any date between 31 December 2017 and 14 January 2018, so we have not considered whether that was the case. Since we have concluded that the duty to consult was not triggered at 6 December 2017 or by 31 December 2017, we conclude that, as conceded by the Respondents, the duty to consult was triggered on 14 January 2018.

Whether there were "special circumstances" as at 14 January 2018

325. Two questions arise under section 188(7) TULCRA which are issues for this hearing: (1) were the circumstances on which the Respondents rely special; and (2) did those circumstances render it not reasonably practicable for the Respondents to comply with a relevant obligation under s.188 TULRCA? If we conclude that the circumstances were not special, then the second question does not need to be answered.

326. The parties agree that the leading case is the Court of Appeal decision in **Clarks of Hove Ltd v Bakers' Union** [1978] 1 WLR 1207. In accordance with that authority, we need to decide whether the event relied upon was something "out of the ordinary, something uncommon". **Clarks** also guides us that insolvency may or may not be a special circumstance; it depends on the causes of the insolvency whether the circumstances can be described as special or not. Sudden disaster, making it necessary to close the concern, will be something capable of being a special circumstance. If the insolvency is due to a gradual run-down of the company, the Employment Tribunal can come to the conclusion that the circumstances were not special.

327. For the reasons given in the section on the law, we do not consider we are limited to considering only the immediate and effective cause of the decision to apply

for the compulsory winding up of the Company when applying the principles in **Clarks**.

328. The circumstances which the Respondents argue constitute special circumstances are set out in paragraph 33 of the grounds of resistance, which we set out at paragraph 7 of our reasons, and in reply to question 4 of a request for further information submitted by Thompsons solicitors on 20 May 2019. The Respondents rely in their response on what they describe as sudden intervening events over the weekend of 13 and 14 January 2018, when a decision was taken by the Group's key stakeholders not to approve proposed short-term lending arrangements.

329. Mr Reade put the relevant question for the Employment Tribunal in his oral submissions as being whether there were circumstances which were uncommon or out of the ordinary which led to the Board's proposal on 14 January 2018 for collective redundancies.

330. The Claimants contend that there was nothing "sudden" about Carillion's insolvency on 15 January 2018; they say the evidence shows that the Group's financial situation deteriorated steadily from 10 July 2017, when the July Trading Update was issued.

331. We have considered carefully the evidence relating to the period from 10 July 2017 until 15 January 2018 and have summarised what we consider to be the significant events in our findings of fact.

332. The overall picture is of a business on a downward path from July 2017 until it went into liquidation on 15 January 2018.

333. We pick out from the chronology, certain matters which are particularly demonstrative of the decline.

334. From 19 July 2017, board calls were to be held weekly to ensure that the position on disclosure was discussed at least weekly (paragraph 39).

335. The substantial number of advisers attending board meetings and board calls demonstrates the level of concern about the financial position of the Group. For example, three representatives of HSBC and a number of advisers from Lazard, Slaughter and May and EY were in attendance on the board call on 3 September 2017 (paragraph 50).

336. Throughout the period, the Group had problems with liquidity. For example, at a board call on 6 September 2017, Mr Watson of EY reported that there had been a meeting of the group of four major banks who were told that they were likely to have to step in with a facility of around £150 million by the end of September (paragraph 52). The sudden departure of the Group Finance Director, Mr Khan, and his replacement by Mrs Mercer, announced, without explanation, 5 days after this board call, (paragraph 53) suggests to us that the Board had major concerns about the Group's financial position. At a board call on 4 October 2017, Mr Cochrane reported

on a difficult meeting with the banks and stated that liquidity remained a real concern.

337. At a board call on 15 September 2017, Mr Underhill of solicitors Slaughter and May, reminded the Board of duties of directors codified by the Companies Act 2006. He advised the Board, amongst other matters, of the law in relation to wrongful trading (paragraph 55). He said that, if the company was insolvent, which he said the Group was not, or there became doubt as to insolvency, the directors were also required to consider the interests of creditors. He said there was no clear point at which the directors must consider creditors' interests; rather there was a spectrum between solvency and insolvency. Mr Hudson, of EY, confirmed that a company may move in and out of what he described as the "grey zone" on the spectrum over a period of time. He noted that the Group was not in that zone at present.

338. This was the start of regular reminders to the Board of their duties as directors where there were concerns about solvency. We conclude that these reminders indicate a continuing concern, throughout the period from 15 September 2017, at the latest, until the Company petitioned for winding up on 15 January 2018, as to whether the Board could take the view that there was a reasonable prospect of continuing to trade. In the notes and minutes we have seen of board calls or meetings, the Board took the view, until the meeting on 14 January 2018, that there was a reasonable prospect of continuing to trade, although, by 4 October 2018, Mr Underhill was advising that the Group was in the "grey zone" (paragraph 76).

339. Also at the board call on 15 September 2017, Mr Burlison of Lazard, reported that the banks had asked for security and indicated that they were considering appointing a financial adviser, likely to be a partner from FTI consulting (paragraph 59). FTI were subsequently appointed to provide independent advice to the banks, indicating the banks' level of concern about the Group's financial position.

340. At a board meeting on 28 September 2017 Mr Cochrane reported that funding of some £140 million had been agreed with banks, but that, as anticipated, the term sheet contained onerous conditions precedent to the drawdown of funds which included contingency planning for insolvency. This is the first record we have seen including a reference to planning for insolvency. (Paragraph 61).

341. Also on 28 September 2017, there is a reference to the Group getting daily advice on the issue of compliance with MAR (paragraph 69).

342. Carillion announced what were described as a disappointing set of results for the first half of 2017 on 29 September 2017 (paragraph 74). In that announcement, the Group was forecast to be in compliance with its financial covenants as at 31 December 2017. However, by 8 November 2017, this was no longer the case (paragraph 87). At a meeting on 17 November 2017, the Board agreed to amend the financial covenants, to replace the December 2017 financial covenants with equivalent financial covenants in respect of the 12 months period ending on 30 April 2018 (paragraph 91).

343. In October 2017, the Group began giving weekly reports on liquidity to CoCom (paragraph 83).

344. At a board call on 4 October 2017, Mr Burlison of Lazard stated that the banks' view was that insolvency or breakup gave them cents in the dollar recovery and would be looking to push the Board to move away from shareholders to focus on creditor recovery (paragraph 75). This indicates declining faith from the banks in the ability of the Group to continue to trade. Mrs Mercer reported that the new forecast had headroom down to £7 million in early December. The notes record Mr Cochrane saying that the going concern position was correctly dealt with on Friday but the position needed to be kept under continued scrutiny. Mr Underhill referred to the Company being in the "grey zone" (paragraph 76).

345. At a board meeting on 12 October 2017, the Chairman reminded the Board that the Company had entered into discussions with certain of its creditors with a view to amending a number of its financing arrangements to improve its financial outlook and protect its position as a going concern, in particular to ensure sufficient cash flow over the short and medium term. The Board resolved to enter into the finance documents for credit facilities totalling £140 million (paragraph 78).

346. The Company entered into new committed credit and bonding agreements and agreements relating to the deferral of certain pension contributions on 24 October 2017. A requirement of the agreements reached was that FTI, financial advisers to the CoCom, should be appointed to prepare an independent business review (IBR) to be made available to all creditors (paragraph 80).

347. At a board meeting on 8 November 2017, Mr Cochrane reported that the balance sheet "remained fragile" (paragraph 87). He reported that advisers had suggested that, in an insolvency, creditors would achieve at best 5p in the £. (paragraph 88).

348. By 3 November 2017, the Company had already drawn down £40 million of the facilities which had been agreed on 24 October 2017 (paragraph 89).

349. At a board meeting on 30 November 2017, Mr Cochrane reported that HMG had classified the business as "high risk" (paragraph 93).

350. At a board meeting on 6 December 2017, Mr Watson (Chief Transformation Officer, on secondment from EY) stated that the Board had to be mindful of the risks to the short term viability of the business, describing the coming 10 days as "critical" (paragraph 98).

351. Also at the meeting on 6 December 2017, Mr Johnson noted that that recovery analysis showed that there was no value for shareholders, and accordingly in complying with their duties, directors should give greater focus to the interests of creditors (paragraph 103). The greater focus on the interests of creditors directors were advised to take indicates that the likelihood of insolvency was increasing. Mr Johnson again advised, later in the meeting, that, in the circumstances, the Board should take into account the interests of creditors. He said the directors should

consider whether it was right to continue trading. He referred to there being, at present "a constructive dialogue with creditors to work to a longer term solution, and the so-called "plan A" was a solvent outcome with a listing retained." He referred to "appropriate mitigating actions regarding cash management, disposals, cost reduction and other measures" being taken by the Company and advised that, taking those considerations into account, the Board could conclude that there was a reasonable prospect of avoiding an insolvent outcome.

352. The reference to the "only route to recovery" (paragraph 105) suggests that the Company was in very serious financial difficulty by this point.

353. The advisors from Slaughter and May said the Board should continue to assess the position, which we understand to relate to whether there was a reasonable prospect of avoiding an insolvent outcome, on a weekly basis, as was planned (paragraph 110).

354. In the Chief Executive's report for November 2017 presented to the Board at the 6 December 2017 meeting, Mr Cochrane described the current dynamic as "fragile" with heightened sensitivity evident across most stakeholder groups. He wrote that "short-term cash management and liquidity remains extremely challenging" (paragraph 112).

355. The preliminary findings from the adviser group in the Project Ray board materials presented at the 6 December meeting painted a fairly bleak picture of the Company's financial position. This included the statement that, based on the entity priority analysis, recoveries to all stakeholders in the event of an insolvency were expected to be 0.1p/£. (Paragraph 115).

356. We have referred previously to the dearth of paperwork we would have expected to see to reflect Board thinking in the weeks leading up to the Board meeting on 14 January 2018 when the decision was taken to petition for winding up. As previously noted, the documents contain no record of any Board discussion after 15 December 2017 until 10 January 2018, although this was a most critical period for the Group and it had been anticipated that there would be board calls at least weekly. However, such documentation as we have for this period indicates a continuing worsening financial position for the Company.

357. On 22 December 2017, Carillion announced that the test date for its financial covenants had been deferred to 30 April 2018 from 31 December 2017 (paragraph 123).

358. A cash flow forecast delivered to finance creditors on the same day forecast that available headroom would be below £20 million in March 2018, with the result that the Company could not make any further drawings from the £100 million unsecured facility without waivers by CoCom (paragraph 124).

359. On 31 December 2017, the Company made its approach to HMG which Mr Cochrane described in his witness statement as a "formal request for support to HMG setting out a framework for those areas in which Government could provide

meaningful support in order to assist the Company in securing further funding for, and the survival of, the business."

360. Paragraphs 130 to 140 of our reasons set out substantial extracts from the document sent to HMG which show the gravity of the Company's financial position. This includes that the Company would need new money financing of approximately £150 million in the first quarter of 2018 (paragraph 132).

361. £20 million was drawn down from the £100 million facility in the week commencing 1 January 2018 (paragraph 142).

362. A request for information from HMG dated 3 January 2018, included the following statement: "Further cooperation from the company will also be required to develop a robust plan in the event that insolvency is unavoidable." (Paragraph 144).

363. We have seen no notes of the discussions between representatives of the Company and HMG, but it is clear from the above statement that insolvency was being contemplated as a very real possibility before the events of the weekend of 13/14 January 2018.

364. That insolvency was a very real possibility in the very near future was apparent from Mr Cochrane writing, in an email to Government representatives on 8 January 2018, that: "It is becoming increasingly clear that next week is critical for the survival of the company." (Paragraph 151).

365. As is apparent from what was set out in the funding request to HMG dated 8 January 2018 (paragraph 154151), there were a significant number of things which needed to come together from different parties for the Company to be able to continue to trade. These included continued support from the banks and agreement from HMRC to defer payment of tax as well as support from HMG.

366. There had been no indication at this point that HMRC would be prepared to defer payment of tax. At a meeting with HMRC on the following day, 9 January 2018, HMRC representatives indicated that they would not be able to recommend the Company's proposal to defer payment of tax to the Commissioners but said that it would be referred to the Commissioners for a decision (paragraph 158).

367. Mr Cochrane's expressed view to the pension trustees in letters dated 9 January 2018 was that the urgent need for short term funding was unlikely to be met unless satisfactory progress on the Restructuring can be demonstrated, which had to include, at the very least, an outline agreement in principle on an RAA or some other equally effective pension solution (paragraph 161). By 10 January 2018, it was clear that an RAA was not going to be agreed (paragraph 164).

368. The banks' further support was dependant on HMG providing support. On 10 January 2018, Mr Cochrane was reporting to the Board that the mindset of the banks was clearly that they were reluctant to provide more funding without support from government (paragraph 166). At the same meeting, Mr Cochrane stated "If government and the banks agreed, there would be a runway toward restructuring

which would preserve more value for stakeholders" showing the need for both HMG support and support from the banks, if the business was to survive.

369. It is clear from this that, by 10 January 2018 at the very latest, insolvency would not be avoided unless support was obtained from HMG and the banks.

370. By 12 January 2018, Mr Cochrane was stating in an email to HMG, that additional funding was required by 16 January 2018 and he wrote about the possibility of insolvency by the end of January if further financial support was not provided (paragraphs 182to 184).

371. RBS's proposal on 12 January 2018 that the Group pre-fund all its BACS payments made through RBS for future payments made the financial crisis worse (paragraph 185). However, the course was already set for insolvency, before that event, unless support from HMG and the banks was obtained.

372. We then reach the weekend of 13/14 January 2018.

373. HMG informed the Company on the morning of 14 January 2018 that it would not be providing the support requested, although it would fund a compulsory liquidation with the Official Receiver taking control of the Company and appointment of Special Managers. HMG informed the Company that it would not fund administration. Later that day, the banks decided not to provide further support. The Board decided to petition for the winding up of the Company.

374. The burden of proof lies on the Respondents to make out the special circumstances defence. The Respondents rely on the events giving rise to the compulsory liquidation, rather than the compulsory liquidation per se. The Respondents rely on what they describe as sudden intervening events over the weekend of 13/14 January 2018, when a decision was taken by the Group's key stakeholders not to approve proposed short-term lending arrangements. They also rely on HMG's refusal to provide financial support for an administration process.

375. We have considered very carefully the events leading up to the liquidation of the Respondents. We do not consider that the events of the weekend of 13/14 January 2018 can reasonably be described as "sudden intervening events" or, using the words in **Clarks**, something "out of the ordinary, something uncommon."

376. As we have charted, the events of the weekend of 13/14 January 2018 followed a history of decline over, at least, the period from July 2017. The recognition by Mr Cochrane, when the announcement was made to employees on 15 January 2018 that Carillion had gone into liquidation, of the outstanding effort and sacrifice many employees had made over the previous five months to try and rescue the business, illustrates this (Paragraph 216).

377. We have seen evidence in the statement of Mr Cochrane to the Board on 10 January 2018 (paragraph 169) which might suggest that Mr Cochrane held the view that Carillion was simply too big and important, including in terms of its involvement in public sector contracts, for HMG to allow it to fail and that, insolvency was,

therefore, likely to be averted by HMG stepping in with the support which the Company was requesting. However, we have seen no evidence that HMG ever gave the Company cause to believe that it was more likely than not that such support would be provided. Since we did not hear evidence from Mr Cochrane, we could not assess whether or not his expressed views reflected the reality of his belief at the time. Even if they did, we have no evidence that his views reflected the corporate belief of the Company. Even if the Company held such a corporate belief, we do not consider this would be sufficient to make the circumstances "special". In **Clarks**, the genuine hope of the directors that they would secure additional finance and be able to continue trading was not held to constitute special circumstances rendering it not reasonably practicable to comply with the collective consultation requirements.

378. We do not consider that **Hamish Armour** established any binding precedent that, where particular funding has been provided before, a refusal to provide more funding will always be a "special circumstance" providing a defence to the duty to consult under section 188, let alone it establishing any wider precedent that a refusal to provide funding will always be a "special circumstance". However, even if we were wrong on this, we conclude that the circumstances in this case are distinguishable from those in **Hamish Armour**. No previous support had been provided by HMG. At the very least, for this to be a **Hamish Armour** type of situation, we conclude that the Board would have had to have a reasonable expectation that HMG would provide support and the banks would then provide further support and that this would avert insolvency. We conclude that the Respondents have not satisfied us, on the evidence, that this was the case. We do not consider that **Leancut Bacon** establishes any precedent which would bind us to conclude that there were special circumstances in the case we are concerned with. The factual situation in **Leancut Bacon** was different and, although the EAT upheld the Tribunal's decision in that case, it was done in such terms as suggests that the EAT might equally have upheld a different outcome.

379. We conclude that the refusal of support by HMG (including the refusal to fund administration) and the refusal of further support by the banks on 14 January 2018 was not something "out of the ordinary, something uncommon." There had been no prior history of HMG providing the Company with the type of support requested. We have had no evidence that HMG has routinely, or indeed, ever, provided support of the type sought to other businesses in the same sort of circumstances as Carillion. The banks were indicating, prior to the weekend of 13/14 January 2018, that any further support from them was conditional on support from HMG.

380. We are not clear whether it was being suggested by the Respondents that it has to be the cause of liquidation, as opposed to any other form of insolvency, which has to be something uncommon or out of the ordinary. If this submission was being made, we do not agree that this is in accordance with the principles in **Clarks** which we have to apply. However, if we are wrong on that, the Respondents would bear the burden of proof of proving those special circumstances. We have no evidence to support a conclusion that it was something uncommon or out of the ordinary that led to compulsory liquidation, as opposed to another form of insolvency, such as administration, which might not have involved the dismissal of the entire workforce. Although there is a dearth of evidence about the corporate mind of the Company in

the critical period of the last weeks preceding the liquidation, it is clear that, by 31 December 2017, at the very latest, the Company knew that it did not have the funds for administration and there was, therefore, a risk that it would go into compulsory liquidation (see paragraph 135).

381. We conclude that the Respondents have failed to prove, on a balance of probabilities, that there were "special circumstances" in existence at the time the duty to consult was triggered (14 January 2018). The second question, as to whether the Respondents took such steps as were reasonable in the circumstances to take, does not, therefore, fall to be decided.

Summary of conclusions

382. For the reasons we have given, we have concluded that the duty to consult under section 188 TULRCA was triggered on 14 January 2018 and not on the earlier dates of 6 December or by 31 December 2017, as had been contended for by the Claimants. We have concluded that the Respondents have failed to establish that there were special circumstances at the time the duty was triggered, capable of rendering it not reasonably practicable to comply with the duty of collective consultation.

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Employment Judge Slater

Date: 7 January 2021

RESERVED JUDGMENT & REASONS
SENT TO THE PARTIES ON
11 January 2021

FOR THE TRIBUNAL OFFICE

Multiple Schedule

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1302478/2018 Mr Joshua Lynch -v- Secretary Of State For Business, Energy And Industrial Strategy & Others
1302481/2018 Mr Euan Soar -v- Secretary Of State For Business, Energy And Industrial Strategy & Others
1302488/2018 Mr Alan Baird -v- Carillion Plc (In Compulsory Liquidation) & Others
1302489/2018 Mr Michael Durkin -v- Carillion Plc (In Compulsory Liquidation) & Others
1302490/2018 Mr Carl Aldis -v- Carillion Plc (In Compulsory Liquidation) & Others
1302491/2018 Mr Simon Hughes -v- Carillion Plc (In Compulsory Liquidation) & Others
1302492/2018 Mr Donald Birch -v- Carillion Plc (In Compulsory Liquidation) & Others
1302493/2018 Mr John Ireland -v- Carillion Construction Ltd (In Compulsory Liquidation) & Others
1302494/2018 Mr Adrian Green -v- Carillion Construction Ltd (In Compulsory Liquidation) & Others
1302495/2018 Mr Andrew Hankin -v- Carillion Construction Ltd (In Compulsory Liquidation) & Others
1302496/2018 Ms Kelly Constable -v- Carillion Construction Ltd (In Compulsory Liquidation) & Others
1302497/2018 Mr Roger Green -v- Carillion Construction Ltd (In Compulsory Liquidation) & Others
1302498/2018 Mr Samuel Ward -v- Carillion Construction Ltd (In Compulsory Liquidation) & Others
1302499/2018 Mr Samuel Hudman -v- Carillion Construction Ltd (In Compulsory Liquidation) & Others
1302500/2018 Ms Sarah Gibson -v- Carillion Construction Ltd (In Compulsory Liquidation) & Others
1302502/2018 Mr Branko Stanivuk -v- Carillion Plc (In Compulsory Liquidation) & Others
1302503/2018 Mr Keith Stafford -v- Carillion Plc (In Compulsory Liquidation) & Others
1302504/2018 Ms Lindsey Hegarty -v- Carillion Plc (In Compulsory Liquidation) & Others
1302505/2018 Mr Charlie Fallowfield -v- Carillion Plc (In Compulsory Liquidation) & Others
1302506/2018 Mr Bryan Mitchell -v- Carillion Plc (In Compulsory Liquidation) & Others
1302507/2018 Mr Gordon Moore -v- Carillion Plc (In Compulsory Liquidation) & Others
1302508/2018 Mr Ronald Walker -v- Carillion Plc (In Compulsory Liquidation) & Others
1302509/2018 Mr Philip Bell -v- Carillion Plc (In Compulsory Liquidation) & Others
1302510/2018 Mr Nigel Thompson -v- Carillion Plc (In Compulsory Liquidation) & Others
1302511/2018 Mr Keith Kemp Dillon -v- Carillion Plc (In Compulsory Liquidation) & Others
1302512/2018 Mr Ryan Garbutt -v- Carillion Plc (In Compulsory Liquidation) & Others
1302513/2018 Mr Sean Ashall -v- Carillion Plc (In Compulsory Liquidation) & Others
1302514/2018 Mr Lee Shaw -v- Carillion Plc (In Compulsory Liquidation) & Others
1302515/2018 Mr Ian Stewart -v- Carillion Plc (In Compulsory Liquidation) & Others
1302516/2018 Mr Michael Collins -v- Carillion Plc (In Compulsory Liquidation) & Others
1302556/2018 Mrs Susan Margaret Curry Drummond -v- Carillion Construction Ltd (In Compulsory Liquidation)
1302604/2018 Mr Andrew Johnson -v- Carillion (AM) Limited (In Compulsory Liquidation) & Others
1302606/2018 Mr Adamjohn Tomlinson -v- Carillion (AM) Limited (In Compulsory Liquidation) & Others
1302607/2018 Mr Adam John Morrall -v- Carillion (AM) Limited (In Compulsory Liquidation) & Others
1302608/2018 Mr Adrianrobert Tolley -v- Carillion (AM) Limited (In Compulsory Liquidation) & Others
1302609/2018 Mr Andrew Ohara -v- Carillion (AM) Limited (In Compulsory Liquidation) & Others
1302610/2018 Mr Andrew Millard -v- Carillion (AM) Limited (In Compulsory Liquidation) & Others
1302611/2018 Mr Andrewkenneth Jeffries -v- Carillion (AM) Limited (In Compulsory Liquidation) & Others
1302612/2018 Mr Andrewpaul Johnson -v- Carillion (AM) Limited (In Compulsory Liquidation) & Others
1302613/2018 Ms Ann Duffy -v- Carillion (AM) Limited (In Compulsory Liquidation) & Others
1302614/2018 Mr Anthony Davison -v- Carillion (AM) Limited (In Compulsory Liquidation) & Others
1302615/2018 Mr Ben Baker -v- Carillion (AM) Limited (In Compulsory Liquidation) & Others
1302616/2018 Ms Carole Hall -v- Carillion (AM) Limited (In Compulsory Liquidation) & Others
1302617/2018 Ms Charlotte Hankey -v- Carillion (AM) Limited (In Compulsory Liquidation) & Others
1302618/2018 Ms Christine Tilley -v- Carillion (AM) Limited (In Compulsory Liquidation) & Others
1302619/2018 Mr Christopher Marsland -v- Carillion (AM) Limited (In Compulsory Liquidation) & Others

1302620/2018 Mr Damian Fowler -v- Carillion (AM) Limited (In Compulsory Liquidation) & Others
1302621/2018 Mr Damiananthony Duffy -v- Carillion (AM) Limited (In Compulsory Liquidation) & Others
1302622/2018 Mr Damianmichael Hopkins -v- Carillion (AM) Limited (In Compulsory Liquidation) & Others
1302623/2018 Mr Daniel Carbry -v- Carillion (AM) Limited (In Compulsory Liquidation) & Others
1302624/2018 Mr Daniel Robinson -v- Carillion (AM) Limited (In Compulsory Liquidation) & Others
1302625/2018 Mr Danielrobert Parry -v- Carillion (AM) Limited (In Compulsory Liquidation) & Others
1302626/2018 Mr David Devereaux -v- Carillion (AM) Limited (In Compulsory Liquidation) & Others
1302627/2018 Mr Dung Vannguyen -v- Carillion (AM) Limited (In Compulsory Liquidation) & Others
1302628/2018 Mr Dylan Smith -v- Carillion (AM) Limited (In Compulsory Liquidation) & Others
1302629/2018 Mr Edwardtruine Broadley -v- Carillion (AM) Limited (In Compulsory Liquidation) & Others
1302630/2018 Mr Garythomas Cunningham -v- Carillion (AM) Limited (In Compulsory Liquidation) & Others
1302631/2018 Mr Geoffrey Ingham -v- Carillion (AM) Limited (In Compulsory Liquidation) & Others
1302632/2018 Mr Haddy Jallow -v- Carillion (AM) Limited (In Compulsory Liquidation) & Others
1302633/2018 Ms Helen Rennie -v- Carillion (AM) Limited (In Compulsory Liquidation) & Others
1302634/2018 Mr Jamesrobertwilliam White -v- Carillion (AM) Limited (In Compulsory Liquidation) & Others
1302635/2018 Mr John Wragg -v- Carillion (AM) Limited (In Compulsory Liquidation) & Others
1302636/2018 Mr John McDaid -v- Carillion (AM) Limited (In Compulsory Liquidation) & Others
1302637/2018 Mr Jon Precious -v- Carillion (AM) Limited (In Compulsory Liquidation) & Others
1302638/2018 Mr Jonathan Armstrong -v- Carillion (AM) Limited (In Compulsory Liquidation) & Others
1302639/2018 Mr Jordan Hunter -v- Carillion (AM) Limited (In Compulsory Liquidation) & Others
1302640/2018 Mr Joshua Alexander Brown -v- Carillion (AM) Limited (In Compulsory Liquidation) & Others
1302641/2018 Mr Khersinghrishi Dunputh -v- Carillion (AM) Limited (In Compulsory Liquidation) & Others
1302642/2018 Ms Kierajane Hancock -v- Carillion (AM) Limited (In Compulsory Liquidation) & Others
1302643/2018 Mr Lee Brown -v- Carillion (AM) Limited (In Compulsory Liquidation) & Others
1302644/2018 Ms Lisa Ballatti -v- Carillion (AM) Limited (In Compulsory Liquidation) & Others
1302645/2018 Ms Lisajane Brown -v- Carillion (AM) Limited (In Compulsory Liquidation) & Others
1302646/2018 Mr Majd Altujjar -v- Carillion (AM) Limited (In Compulsory Liquidation) & Others
1302647/2018 Mr Mark Davenport -v- Carillion (AM) Limited (In Compulsory Liquidation) & Others
1302648/2018 Mr Mark Hackett -v- Carillion (AM) Limited (In Compulsory Liquidation) & Others
1302649/2018 Mr Martin Dunne -v- Carillion (AM) Limited (In Compulsory Liquidation) & Others
1302650/2018 Mr Matthew Best -v- Carillion (AM) Limited (In Compulsory Liquidation) & Others
1302651/2018 Mr Matthewstewart Higgs -v- Carillion (AM) Limited (In Compulsory Liquidation) & Others
1302652/2018 Mr Michael Curran -v- Carillion (AM) Limited (In Compulsory Liquidation) & Others
1302653/2018 Mr Michaeljohn Tilley -v- Carillion (AM) Limited (In Compulsory Liquidation) & Others
1302654/2018 Mr Mike Halsall -v- Carillion (AM) Limited (In Compulsory Liquidation) & Others
1302655/2018 Mr Mitchellreece Thomas -v- Carillion (AM) Limited (In Compulsory Liquidation) & Others
1302656/2018 Mr Nigellee Dobson -v- Carillion (AM) Limited (In Compulsory Liquidation) & Others
1302657/2018 Mr Patrick McDermott -v- Carillion (AM) Limited (In Compulsory Liquidation) & Others
1302658/2018 Mr Paulo Pinho -v- Carillion (AM) Limited (In Compulsory Liquidation) & Others
1302659/2018 Mr Peter Insley -v- Carillion (AM) Limited (In Compulsory Liquidation) & Others
1302660/2018 Ms Rebeccajayne Snook -v- Carillion (AM) Limited (In Compulsory Liquidation) & Others
1302661/2018 Ms Rian Lowe -v- Carillion (AM) Limited (In Compulsory Liquidation) & Others
1302662/2018 Mr Richard Gallagher -v- Carillion (AM) Limited (In Compulsory Liquidation) & Others
1302663/2018 Mr Rob Leivars -v- Carillion (AM) Limited (In Compulsory Liquidation) & Others
1302664/2018 Mr Ross Clifford -v- Carillion (AM) Limited (In Compulsory Liquidation) & Others
1302665/2018 Mr Russell Davies -v- Carillion (AM) Limited (In Compulsory Liquidation) & Others
1302666/2018 Mr Santiago Rodriguez -v- Carillion (AM) Limited (In Compulsory Liquidation) & Others
1302667/2018 Mr Sheldonalan Wright -v- Carillion (AM) Limited (In Compulsory Liquidation) & Others
1302668/2018 Mr Simon Bedingfield -v- Carillion (AM) Limited (In Compulsory Liquidation) & Others
1302670/2018 Mr Stephen Collis -v- Carillion (AM) Limited (In Compulsory Liquidation) & Others
1302671/2018 Mr Stephengeorge Hancox -v- Carillion (AM) Limited (In Compulsory Liquidation) & Others
1302672/2018 Mr Stephenjohn Owen -v- Carillion (AM) Limited (In Compulsory Liquidation) & Others
1302673/2018 Mr Steven Hill -v- Carillion (AM) Limited (In Compulsory Liquidation) & Others
1302674/2018 Mr Stewartmartin Brierley -v- Carillion (AM) Limited (In Compulsory Liquidation) & Others
1302675/2018 Ms Victoria Lopez -v- Carillion (AM) Limited (In Compulsory Liquidation) & Others
1302676/2018 Mr Wisam Alsuraifi -v- Carillion (AM) Limited (In Compulsory Liquidation) & Others
1302677/2018 Mr Yasser Khan -v- Carillion (AM) Limited (In Compulsory Liquidation) & Others
1302678/2018 Mr Zane Davison -v- Carillion (AM) Limited (In Compulsory Liquidation) & Others
1302679/2018 Mr Gavin Graham -v- Carillion Plc (In Compulsory Liquidation)
1302681/2018 Ms Jacqueline Dowd -v- Carillion Plc (In Compulsory Liquidation)
1302682/2018 Mr Steven Collins -v- Carillion Plc (In Compulsory Liquidation)
1302683/2018 Mr Mark Bennett -v- Carillion Plc (In Compulsory Liquidation)
1302685/2018 Mr William Watson Watson -v- Carillion Plc (In Compulsory Liquidation)
1302686/2018 Mr Brendan Twomey -v- Carillion Plc (In Compulsory Liquidation)

1302687/2018 Mr Matthew Kofoed -v- Carillion Plc (In Compulsory Liquidation)
1302688/2018 Ms Helen Wright -v- Carillion Plc (In Compulsory Liquidation)
1302690/2018 Mr Daniel Evans -v- Carillion Plc (In Compulsory Liquidation)
1302691/2018 Mr James Anderson -v- Carillion Plc (In Compulsory Liquidation)
1302692/2018 Ms Julia Kershaw -v- Carillion Plc (In Compulsory Liquidation)
1302693/2018 Mr Kevin Farrar -v- Carillion Plc (In Compulsory Liquidation)
1302695/2018 Ms Anne Jackson -v- Carillion Plc (In Compulsory Liquidation)
1302697/2018 Ms Natalie Thomas -v- Carillion Plc (In Compulsory Liquidation)
1302698/2018 Ms Sophie Woodward -v- Carillion Plc (In Compulsory Liquidation)
1302700/2018 Mr Graeme Hurst -v- Carillion Plc (In Compulsory Liquidation)
1302701/2018 Ms Jennifer Thomas -v- Carillion Plc (In Compulsory Liquidation)
1302703/2018 Mr Chris Briggs -v- Carillion Plc (In Compulsory Liquidation)
1302705/2018 Mr Michael Sleigh -v- Carillion Plc (In Compulsory Liquidation)
1302706/2018 Mr Martin Black -v- Carillion Plc (In Compulsory Liquidation)
1302707/2018 Mr Gary Latham -v- Carillion Plc (In Compulsory Liquidation)
1302708/2018 Mr John Sharp -v- Carillion Plc (In Compulsory Liquidation)
1302709/2018 Mr Abdelrazig Mustafa -v- Carillion Plc (In Compulsory Liquidation)
1302710/2018 Mr Stuart Rawson -v- Carillion Plc (In Compulsory Liquidation)
1302711/2018 Mr Christopher Tod -v- Carillion Plc (In Compulsory Liquidation)
1302712/2018 Mr Joao Mendes -v- Carillion Plc (In Compulsory Liquidation)
1302713/2018 Ms Katherine Acton -v- Carillion Plc (In Compulsory Liquidation)
1302716/2018 Mr Graham Christie -v- Carillion Plc (In Compulsory Liquidation)
1302717/2018 Mr Ray Irvine -v- Carillion Plc (In Compulsory Liquidation)
1302718/2018 Ms Belinda Holmes -v- Carillion Plc (In Compulsory Liquidation)
1302719/2018 Ms Alison McMahon -v- Carillion Plc (In Compulsory Liquidation)
1302720/2018 Ms Dorothy Barber -v- Carillion Plc (In Compulsory Liquidation)
1302723/2018 Ms Sandra Fletcher -v- Carillion Plc (In Compulsory Liquidation)
1302725/2018 Ms Sharron Walsh -v- Carillion Plc (In Compulsory Liquidation)
1302726/2018 Ms Janet Gregory -v- Carillion Plc (In Compulsory Liquidation)
1302727/2018 Ms Susan Hammond -v- Carillion Plc (In Compulsory Liquidation)
1302728/2018 Mr Adam Cairns -v- Carillion Plc (In Compulsory Liquidation)
1302729/2018 Mr Franklin Edwards -v- Carillion Plc (In Compulsory Liquidation)
1302730/2018 Mr Anthony Lowe -v- Carillion Plc (In Compulsory Liquidation)
1302731/2018 Mr Lee Golden -v- Carillion Plc (In Compulsory Liquidation)
1302732/2018 Ms Victoria Gunn -v- Carillion Plc (In Compulsory Liquidation)
1302733/2018 Mr Matthew McMahon -v- Carillion Plc (In Compulsory Liquidation)
1302734/2018 Mr Derek McDonough -v- Carillion Plc (In Compulsory Liquidation)
1302735/2018 Mr Phili Boyce -v- Carillion Plc (In Compulsory Liquidation)
1302736/2018 Mr Raymond Taylor -v- Carillion Plc (In Compulsory Liquidation)
1302737/2018 Mr John Cunningham -v- Carillion Plc (In Compulsory Liquidation)
1302738/2018 Mr James Burnside -v- Carillion Plc (In Compulsory Liquidation)
1302739/2018 Mr Ben Thompson -v- Carillion Plc (In Compulsory Liquidation)
1302741/2018 Mr James Ditchburn -v- Carillion Plc (In Compulsory Liquidation)
1302743/2018 Mr David Griffiths -v- Carillion Plc (In Compulsory Liquidation)
1302744/2018 Mr David Taylor -v- Carillion Plc (In Compulsory Liquidation)
1302746/2018 Mr Martin Mulligan -v- Carillion Plc (In Compulsory Liquidation)
1302747/2018 Mr Andrew Merritt -v- Carillion Plc (In Compulsory Liquidation)
1302748/2018 Mr David Thomson -v- Carillion Plc (In Compulsory Liquidation)
1302750/2018 Ms Karen Dakin -v- Carillion Plc (In Compulsory Liquidation) & Others
1302752/2018 Mr Adam Steinmetz -v- Carillion Plc (In Compulsory Liquidation) & Others
1302753/2018 Mr Gavin Noble -v- Carillion Plc (In Compulsory Liquidation) & Others
1302754/2018 Mr Thomas Fahey -v- Carillion Plc (In Compulsory Liquidation) & Others
1302755/2018 Ms Clare Porter -v- Carillion Plc (In Compulsory Liquidation) & Others
1302756/2018 Mr Burt Boff -v- Carillion Plc (In Compulsory Liquidation) & Others
1302757/2018 Mr Joe Shipman -v- Carillion Plc (In Compulsory Liquidation) & Others
1302759/2018 Mr Martin Wild -v- Carillion Plc (In Compulsory Liquidation) & Others
1302760/2018 Mr Simon Walker -v- Carillion Plc (In Compulsory Liquidation) & Others
1302761/2018 Mr Darren Fox -v- Carillion Plc (In Compulsory Liquidation) & Others
1302762/2018 Ms Janis Penny -v- Carillion Plc (In Compulsory Liquidation) & Others
1302763/2018 Mr Anthony Rogers -v- Carillion Plc (In Compulsory Liquidation) & Others
1302764/2018 Mr John Tarkowski -v- Carillion Plc (In Compulsory Liquidation) & Others
1302766/2018 Mr Ross Hallworth -v- Carillion Plc (In Compulsory Liquidation) & Others
1302767/2018 Ms Chloe Hesketh -v- Carillion Plc (In Compulsory Liquidation) & Others
1302768/2018 Mr Bakary Sonko -v- Carillion Plc (In Compulsory Liquidation) & Others

1302769/2018 Mr Chris Clark -v- Carillion Plc (In Compulsory Liquidation) & Others
1302770/2018 Ms Debra Fitzpatrick -v- Carillion Plc (In Compulsory Liquidation) & Others
1302771/2018 Mr Gulfraz Ahmed -v- Carillion Plc (In Compulsory Liquidation) & Others
1302772/2018 Mr Howard Wolfended -v- Carillion Plc (In Compulsory Liquidation) & Others
1302773/2018 Mr Simon Richardson -v- Carillion Plc (In Compulsory Liquidation) & Others
1302775/2018 Ms Gaynor Berrisford -v- Carillion Plc (In Compulsory Liquidation) & Others
1302776/2018 Mr Mark Beresford -v- Carillion Plc (In Compulsory Liquidation) & Others
1302777/2018 Mr Neville Bunce -v- Carillion Plc (In Compulsory Liquidation) & Others
1302778/2018 Mrs Pauline Hickie -v- Carillion Plc (In Compulsory Liquidation) & Others
1302779/2018 Ms Bethany Ascroft -v- Carillion Plc (In Compulsory Liquidation) & Others
1302780/2018 Mr Matthew Williams -v- Carillion Plc (In Compulsory Liquidation) & Others
1302781/2018 Mr Steve O'Hanlon -v- Carillion Plc (In Compulsory Liquidation) & Others
1302782/2018 Mr Samuel Goakes -v- Carillion Plc (In Compulsory Liquidation) & Others
1302783/2018 Mr Mohammed Halim -v- Carillion Plc (In Compulsory Liquidation) & Others
1302784/2018 Mr Shaun Howe -v- Carillion Plc (In Compulsory Liquidation) & Others
1302785/2018 Mr Daniel Law -v- Carillion Plc (In Compulsory Liquidation) & Others
1302786/2018 Mr Adam Sheard -v- Carillion Plc (In Compulsory Liquidation) & Others
1302787/2018 Mr Rob Anderson -v- Carillion Plc (In Compulsory Liquidation) & Others
1302788/2018 Mr Michael Warner -v- Carillion Plc (In Compulsory Liquidation) & Others
1302789/2018 Ms Jo Keverne -v- Carillion Plc (In Compulsory Liquidation) & Others
1302790/2018 Mr Jonathan Moore -v- Carillion Plc (In Compulsory Liquidation) & Others
1302791/2018 Mr Simon Morris -v- Carillion Plc (In Compulsory Liquidation) & Others
1302792/2018 Mr John Kirby -v- Carillion Plc (In Compulsory Liquidation) & Others
1302793/2018 Ms Kirsty Stevenson -v- Carillion Plc (In Compulsory Liquidation) & Others
1302794/2018 Mr Paul Edmunds -v- Carillion Plc (In Compulsory Liquidation) & Others
1302795/2018 Mr David Mellor -v- Carillion Plc (In Compulsory Liquidation) & Others
1302796/2018 Ms Christine Barton -v- Carillion Plc (In Compulsory Liquidation) & Others
1302797/2018 Ms Jane Turner -v- Carillion Plc (In Compulsory Liquidation) & Others
1302798/2018 Mr Harold Mills -v- Carillion Plc (In Compulsory Liquidation) & Others
1302799/2018 Mr Gary Ogden -v- Carillion Plc (In Compulsory Liquidation) & Others
1302800/2018 Mr John Wilmott -v- Carillion Plc (In Compulsory Liquidation) & Others
1302801/2018 Mr Andrew James -v- Carillion Plc (In Compulsory Liquidation) & Others
1302802/2018 Mr David Nudds -v- Carillion Plc (In Compulsory Liquidation) & Others
1302803/2018 Mr Mick Westcott -v- Carillion Plc (In Compulsory Liquidation) & Others
1302805/2018 Mr Paul Edisbury -v- Carillion Plc (In Compulsory Liquidation) & Others
1302806/2018 Mr Dalviersingh Chana -v- Carillion Plc (In Compulsory Liquidation) & Others
1302808/2018 Mr Paul McGuiness -v- Carillion Plc (In Compulsory Liquidation) & Others
1302809/2018 Mr Christopher Francis -v- Carillion Plc (In Compulsory Liquidation) & Others
1302810/2018 Mr Paul Lord -v- Carillion Plc (In Compulsory Liquidation) & Others
1302811/2018 Mr David Davies -v- Carillion Plc (In Compulsory Liquidation) & Others
1302812/2018 Mr Henryk Hinc -v- Carillion Plc (In Compulsory Liquidation) & Others
1302813/2018 Mr Eddie Fisher -v- Carillion Plc (In Compulsory Liquidation) & Others
1302814/2018 Mr Steve Blakemore -v- Carillion Plc (In Compulsory Liquidation) & Others
1302815/2018 Mr Ian Bingham -v- Carillion Plc (In Compulsory Liquidation) & Others
1302816/2018 Mr Paul Thursby -v- Carillion Plc (In Compulsory Liquidation) & Others
1302817/2018 Mr Matthew Bradley -v- Carillion Plc (In Compulsory Liquidation) & Others
1302818/2018 Mr Kevin Stevenson -v- Carillion Plc (In Compulsory Liquidation) & Others
1302819/2018 Mr Nicholas Hilldrith -v- Carillion Plc (In Compulsory Liquidation) & Others
1302820/2018 Ms Kate White -v- Carillion Plc (In Compulsory Liquidation) & Others
1302821/2018 Mr James Webster -v- Carillion Plc (In Compulsory Liquidation) & Others
1302822/2018 Mr Robert Dean -v- Carillion Plc (In Compulsory Liquidation) & Others
1302997/2018 Mr Michael Winhall -v- Carillion Construction Limited (In Compulsory Liquidation)
1303183/2018 Mr Richard Brown -v- Carillion Plc (In Compulsory Liquidation) & Others
1303194/2018 Mr Stephen Evans -v- Carillion Plc (In Compulsory Liquidation) & Others
1303195/2018 Ms Claire Andrews -v- Carillion Plc (In Compulsory Liquidation) & Others
1303196/2018 Ms Karen Allen -v- Carillion Plc (In Compulsory Liquidation) & Others
1303197/2018 Mr Trevor Charles Pratt -v- Carillion Plc (In Compulsory Liquidation) & Others
1303198/2018 Mr Richard Williamson -v- Carillion Plc (In Compulsory Liquidation) & Others
1303199/2018 Mr Christopher Mercer -v- Carillion Plc (In Compulsory Liquidation) & Others
1303200/2018 Ms Janet Marshall -v- Carillion Plc (In Compulsory Liquidation) & Others
1303201/2018 Mr Loukas Hadjigeorgiou -v- Carillion Plc (In Compulsory Liquidation) & Others
1303202/2018 Mr Vincent Brady -v- Carillion Plc (In Compulsory Liquidation) & Others
1303203/2018 Mr Richard Johnson -v- Carillion Plc (In Compulsory Liquidation) & Others
1303204/2018 Mr Phillip Murphy -v- Carillion Plc (In Compulsory Liquidation) & Others

1303205/2018	Mr Anthony Wiltshire -v- Carillion Plc (In Compulsory Liquidation) & Others
1303235/2018	Mr Paul Cartwright -v- Carillion Construction Ltd (In Compulsory Liquidation)
1303359/2018	Mr Nicholas Logan -v- Carillion Construction Limited (In Compulsory Liquidation)
1303408/2018	Mr Anthony Derrick -v- Carillion Plc (In Compulsory Liquidation) & Others
1303641/2018	Mr Aidan Lucey -v- Carillion (AM) Ltd (In Compulsory Liquidation)
1303839/2018	Mr David White -v- Postworth Ltd T/a Skyblue (In Compulsory Liquidation)
1303875/2018	Unite The Union -v- Carillion Plc/Carillion Construction Limited (In Compulsory Liquidation)
1303876/2018	Mr Miroslaw Baldyga -v- Carillion Plc/Carillion Construction Limited (In Compulsory Liquidation)
1303877/2018	Mr Craig Buzzard -v- Carillion Plc/Carillion Construction Limited (In Compulsory Liquidation)
1303878/2018	Mr Gavyn Bowles -v- Carillion Plc/Carillion Construction Limited (In Compulsory Liquidation)
1303879/2018	Mr Michael Burgess -v- Carillion Plc/Carillion Construction Limited (In Compulsory Liquidation)
1303880/2018	Mr Matthew Burgess -v- Carillion Plc/Carillion Construction Limited (In Compulsory Liquidation)
1303881/2018	Mr Marian Curzydlo -v- Carillion Plc/Carillion Construction Limited (In Compulsory Liquidation)
1303882/2018	Mr Terry Davies -v- Carillion Plc/Carillion Construction Limited (In Compulsory Liquidation)
1303883/2018	Mr Jeremy Donson -v- Carillion Plc/Carillion Construction Limited (In Compulsory Liquidation)
1303884/2018	Mr Darren French -v- Carillion Plc/Carillion Construction Limited (In Compulsory Liquidation)
1303885/2018	Mr Stephen Goff -v- Carillion Plc/Carillion Construction Limited (In Compulsory Liquidation)
1303886/2018	Mr Sam Guntrip -v- Carillion Plc/Carillion Construction Limited (In Compulsory Liquidation)
1303887/2018	Mr Glenn Hill -v- Carillion Plc/Carillion Construction Limited (In Compulsory Liquidation)
1303888/2018	Mr Robin Hill -v- Carillion Plc/Carillion Construction Limited (In Compulsory Liquidation)
1303889/2018	Mr Mark Hockings -v- Carillion Plc/Carillion Construction Limited (In Compulsory Liquidation)
1303890/2018	Mr Krzysztof Kajcinski -v- Carillion Plc/Carillion Construction Limited (In Compulsory Liquidation)
1303891/2018	Mr Pawel Ossowski -v- Carillion Plc/Carillion Construction Limited (In Compulsory Liquidation)
1303892/2018	Mr Michael Phipps -v- Carillion Plc/Carillion Construction Limited (In Compulsory Liquidation)
1303893/2018	Mr Mark Rose -v- Carillion Plc/Carillion Construction Limited (In Compulsory Liquidation)
1303894/2018	Mr Radoslaw Szukc -v- Carillion Plc/Carillion Construction Limited (In Compulsory Liquidation)
1303895/2018	Mr Nick Ward -v- Carillion Plc/Carillion Construction Limited (In Compulsory Liquidation)
1303896/2018	Mr Mark Wlasiuk -v- Carillion Plc/Carillion Construction Limited (In Compulsory Liquidation)
1303897/2018	Mr Adam Collett -v- Carillion Plc/Carillion Construction Limited (In Compulsory Liquidation)
1303945/2018	Mr David Haries -v- Postworth Ltd T/a Skyblue (In Compulsory Liquidation)
1400325/2019	Mr Jonathan William Kite -v- Carillion Construction Ltd (In Compulsory Liquidation)
1402011/2018	Mr Alan Gordon -v- Secretary Of State For Business, Energy and Industrial Strategy & Others
1402012/2018	Mr Philip Akers -v- Secretary Of State For Business, Energy and Industrial Strategy & Others
1402013/2018	Mr Philip Ball -v- Secretary Of State For Business, Energy and Industrial Strategy & Others
1402014/2018	Mr Darren Barnett -v- Secretary Of State For Business, Energy and Industrial Strategy & Others
1402015/2018	Mr Steven Beard -v- Secretary Of State For Business, Energy and Industrial Strategy & Others
1402016/2018	Mr James Bottger -v- Secretary Of State For Business, Energy and Industrial Strategy & Others
1402017/2018	Mrs Joanna Carroll -v- Secretary Of State For Business, Energy and Industrial Strategy & Others
1402018/2018	Mr Russell Edwards -v- Secretary Of State For Business, Energy and Industrial Strategy & Others
1402019/2018	Mr Michael Eyre -v- Secretary Of State For Business, Energy and Industrial Strategy & Others
1402020/2018	Mr Christopher Goodhall -v- Secretary Of State For Business, Energy and Industrial Strategy & Others
1402021/2018	Mr Stuart Griffith -v- Secretary Of State For Business, Energy and Industrial Strategy & Others
1402022/2018	Mr Adam Jones -v- Secretary Of State For Business, Energy and Industrial Strategy & Others
1402023/2018	Mr Michael Jones -v- Secretary Of State For Business, Energy and Industrial Strategy & Others
1402024/2018	Mr Norman Matthews -v- Secretary Of State For Business, Energy and Industrial Strategy & Others
1402025/2018	Mr Ashley Marriott -v- Secretary Of State For Business, Energy and Industrial Strategy & Others
1402026/2018	Mr Philip Morris -v- Secretary Of State For Business, Energy and Industrial Strategy & Others
1402027/2018	Mr Wayne Neale -v- Secretary Of State For Business, Energy and Industrial Strategy & Others
1402028/2018	Mr Gerald Palmer -v- Secretary Of State For Business, Energy and Industrial Strategy & Others
1402029/2018	Mr Charles Pearce -v- Secretary Of State For Business, Energy and Industrial Strategy & Others
1402030/2018	Mr Peter Pitt -v- Secretary Of State For Business, Energy and Industrial Strategy & Others
1402031/2018	Mr Mark Pope -v- Secretary Of State For Business, Energy and Industrial Strategy & Others
1402032/2018	Mr Paul Smith -v- Secretary Of State For Business, Energy and Industrial Strategy & Others
1402033/2018	Mr Terence Upton -v- Secretary Of State For Business, Energy and Industrial Strategy & Others
1402034/2018	Mr William Walsh -v- Secretary Of State For Business, Energy and Industrial Strategy & Others
1402035/2018	Mr Peter West -v- Secretary Of State For Business, Energy and Industrial Strategy & Others
1402036/2018	Mr Adrian White -v- Secretary Of State For Business, Energy and Industrial Strategy & Others
1402037/2018	Mr Dean Young -v- Secretary Of State For Business, Energy and Industrial Strategy & Others
1600308/2018	Mrs Ellen Fleurance -v- Carillion Plc
1600309/2018	Mr Ross Fowler -v- Carillion Plc
1600310/2018	Mr Alex Protheroe -v- Carillion Plc
1600311/2018	Mr Nigel Taylor -v- Carillion Plc
1600438/2018	Mr Richard Lewis -v- Carillion Construction Services (In Compulsory Liquidation) & Others
1600605/2018	Mr Philip Stephen Adams -v- Carillion Plc (In Compulsory Liquidation)

1600630/2018	Mrs Rosena Hussain -v- Carillion Construction (In Compulsory Liquidation)
1600703/2018	Mr Colin Roden -v- Carillion
1802497/2018	Mr John Siddle -v- Carillion Service Limited
1804783/2018	Mrs Nichola Taylor -v- Carillion Construction
1804837/2018	Mr Ashley Brookes -v- Carillion Plc
1805268/2018	Mr Mark Jenkins -v- Carillion Services Limited
1805269/2018	Miss Gemma White -v- Carillion Services Limited
1805270/2018	Mr Peter King -v- Carillion Services Limited
1805271/2018	Miss Nicola Lawrence -v- Carillion Services Limited
1805272/2018	Mrs Karen Greville-Woods -v- Carillion Services Limited
1805281/2018	Mrs Louise Worn -v- Carillion Services Limited
1805373/2018	Mr Mark Worn -v- Carillion Services Limited
2200481/2018	Mr Steven Windless -v- Carillion Plc
2201657/2018	Mr Marc Ashley -v- Carillion Construction Limited (official Reciever Pwc)
2201735/2018	Mr David Gan -v- Carillion Construction Limited
2201763/2018	Mr Ashley Chasebi -v- Carillion Services
2201878/2018	Mrs Nerina Agenbag -v- Carillion Construction Ltd
2201953/2018	Mr Bernard Ransom -v- Carillion Construction Limited
2201955/2018	Miss Tracy Gook -v- Carillion Construction Limited & Others
2300982/2018	Mr Gursel Ziynettin -v- Carillion Construction Limited (In Compulsory Liquidation)
2301068/2018	Mr Michael Whelan -v- Carillion Construction Ltd (In Compulsory Liquidation) & Others
2301166/2018	Mrs Linda Onu -v- Carillion Plc (In Compulsory Liquidation)
2301619/2018	Mrs Ria-Louise Wright -v- Carillion Plc (In Compulsory Liquidation)
2301620/2018	Mr Sean Wright -v- Carillion Plc (In Compulsory Liquidation)
2301953/2018	Mr Paul Andrew Champ -v- Carillion Plc (In Compulsory Liquidation)
2302406/2018	Mr Graeme Munn -v- Carillion JM Ltd (In Compulsory Liquidation)
2404257/2018	Mr Mihai Miron -v- Carillion Plc (In Compulsory Liquidation) & Others
2404260/2018	Miss Kerry Boulton -v- Carillon Plc (in compulsory liquidation)
2404292/2018	Mr Christopher Benson -v- Carillion Services Limited (in compulsory liquidation)
2404430/2018	Mr David Harrison -v- Carillion Construction Limited (In Compulsory Liquidation)
2404436/2018	Mr Stephen Eastwood -v- Carillion Construction Ltd (In Compulsory Liquidation)
2404438/2018	Mr Scott McCrory -v- Carillion Construction Limited (In Compulsory Liquidation)
2404444/2018	Miss Emma Hull -v- Carillion Plc (In Compulsory Liquidation)
2404451/2018	Mrs Clare McKeever -v- Carillion Plc (In Compulsory Liquidation)
2404452/2018	Mr Paul McKeever -v- Carillion Plc (In Compulsory Liquidation)
2404479/2018	Miss Lindsey Eastwood -v- Carillion Construction Limited (In Compulsory Liquidation)
2404498/2018	Mr Gareth Corbishley -v- Carillion Construction Limited (in Compulsory Liquidation)
2404510/2018	Mrs Kathryn Higson -v- Carillion Construction Ltd (In Compulsory Liquidation)
2404526/2018	Miss Adelle Wood -v- Carillion Services Ltd (In Compulsory Liquidation)
2404539/2018	Mr Philip Goodlad -v- Carillion Construction Limited (In Compulsory Liquidation)
2404553/2018	Miss Jade Southcombe -v- Carillion Construction Ltd (In Compulsory Liquidation)
2404556/2018	Miss Jeannine Caulfield -v- Carillion plc (In Compulsory Liquidation)
2404558/2018	Mrs Stephanie Rimmer -v- Carillion Construction Ltd (In Compulsory Liquidation)
2404566/2018	Miss Donna Portley -v- Carillion Construction Limited (In Compulsory Liquidation)
2404569/2018	Mr Gavin Collier -v- Carillion (In Compulsory Liquidation)
2404574/2018	Miss Lorna Monaghan -v- Carillion Construction Ltd (In Compulsory Liquidation)
2404576/2018	Mr Dale Williams -v- Carillion Plc (In Compulsory Liquidation)
2405244/2018	Mrs Helen Burt -v- Carillion Construction Ltd (In Compulsory Liquidation)
2405246/2018	Mr Philip Kenneth Anthony Handyside -v- Carillion Construction Ltd (In Compulsory Liquidation)
2405250/2018	Mrs Jayne Petherbridge -v- Carillion (In Compulsory Liquidation)
2405263/2018	Miss Jennifer Milford -v- Carillion Plc (In Compulsory Liquidation)
2405269/2018	Miss Claire Atkinson -v- Carillion Construction Ltd (In Compulsory Liquidation)
2405272/2018	Mr Shaun Halliday -v- Carillon Plc (In Compulsory Liquidation)
2405303/2018	Mr Keith Brown -v- Carillion Construction Ltd (In Compulsory Liquidation)
2405304/2018	Mr Jason Lynch -v- Carillion Construction Ltd (In Compulsory Liquidation)
2405305/2018	Mr Stephen Green -v- Carillion Construction Ltd (In Compulsory Liquidation)
2405306/2018	Miss Cheryl Cooksey -v- Carillion Construction Ltd (In Compulsory Liquidation)
2405307/2018	Miss Jessica O'Malley -v- Carillion Construction Ltd (In Compulsory Liquidation)
2405308/2018	Miss Ces Bradbury -v- Carillion Construction Ltd (In Compulsory Liquidation)
2405309/2018	Miss Donna Portley -v- Carillion Construction Ltd (In Compulsory Liquidation)
2405314/2018	Mrs Joanna Liburd -v- Carillion Services (In Compulsory Liquidation)
2405317/2018	Mr George Coatsworth -v- Carillion Construction Limited (In Compulsory Liquidation)
2405321/2018	Mr Stephen Jolley -v- Carillion Construction Limited (In Compulsory Liquidation)
2405330/2018	Miss Gemma Strickland -v- Carillion Construction Ltd (In Compulsory Liquidation)

2405331/2018 Mr Darren Higson -v- Carillion Construction Ltd (In Compulsory Liquidation)
2405332/2018 Miss Joanne Clarke -v- Carillion Construction (In Compulsory Liquidation)
2405333/2018 Mrs Cathryn Young -v- Carillion Construction Ltd (In Compulsory Liquidation)
2405336/2018 Mr Phil Marsh -v- Carrillion Construction Ltd (In Compulsory Liquidation)
2405354/2018 Mrs Janet Gallagher -v- Carillion (In Compulsory Liquidation)
2405358/2018 Mr Ryan Johnson -v- Carillion Plc (In Compulsory Liquidation)
2405454/2018 Mrs Janet Wood -v- Carillion Construction Limited (In Compulsory Liquidation)
2405485/2018 Miss Natalie Hucks -v- Carillion Construction Ltd (In Compulsory Liquidation)
2405487/2018 Miss Claire Smith -v- Carillion Construction Plc (In Compulsory Liquidation)
2405488/2018 Miss Kristabelle French -v- Carillion Construction Ltd (In Compulsory Liquidation)
2405494/2018 Mr Jay Fairhurst -v- Carillion (In Compulsory Liquidation)
2405500/2018 Miss Michelle Evans -v- Carillion Plc (In Compulsory Liquidation)
2405513/2018 Miss Stephanie Holden -v- Carillion (In Compulsory Liquidation)
2405514/2018 Miss Kathryn Lunn -v- Carillion Services (In Compulsory Liquidation)
2405547/2018 Mrs Marie Brooks -v- Carillion Construction Ltd (In Compulsory Liquidation)
2405625/2018 Mr Steven McDermott -v- Carillion Construction (In Compulsory Liquidation)
2405639/2018 Mrs Nicola Kettle -v- Carillion Construction Ltd (In Compulsory Liquidation)
2410090/2018 Mr Andrew Cullen -v- Carillion Construction Ltd (In Compulsory Liquidation)
2410187/2018 Mrs Janet Taylor -v- Carillion Construction Limited (In Compulsory Liquidation)
2410408/2018 Miss Zoe Shaw -v- Carillion Construction (In Compulsory Liquidation)
2410434/2018 Miss Louise Shaw -v- Carillion Construction Services (In Compulsory Liquidation)
2410504/2018 Mr Robert Redmayne -v- Carillion Plc (In Compulsory Liquidation)
2410818/2018 Unite the Union -v- Carillion Services Limited (In Compulsory Liquidation)
2410819/2018 Mr Michael Campbell -v- Carillion Services Limited (In Compulsory Liquidation)
2410820/2018 Ms Paula Zhao -v- Carillion Services Limited (In Compulsory Liquidation)
2410821/2018 Mr Malcolm Leyland -v- Carillion Services Limited (In Compulsory Liquidation)
2410822/2018 Mr Gordon Moores -v- Carillion Services Limited (In Compulsory Liquidation)
2410823/2018 Mr Stephen Bullen -v- Carillion Services Limited (In Compulsory Liquidation)
2410824/2018 Mr Darren Fenton -v- Carillion Services Limited (In Compulsory Liquidation)
2410825/2018 Mr Peter Boyd -v- Carillion Services Limited (In Compulsory Liquidation)
2410826/2018 Mr Stephen McNulty -v- Carillion Services Limited (In Compulsory Liquidation)
2410827/2018 Mr Gary Wainwright -v- Carillion Services Limited (In Compulsory Liquidation)
2410828/2018 Mr Thomas Glover -v- Carillion Services Limited (In Compulsory Liquidation)
2410829/2018 Mr Tomasz Stasielowicz -v- Carillion Services Limited (In Compulsory Liquidation)
2410830/2018 Mr Daniel Hughes -v- Carillion Services Limited (In Compulsory Liquidation)
2410920/2018 Mr John England -v- Carillion Plc (In Compulsory Liquidation) & Others
2410921/2018 Mr James Wright -v- Carillion Plc (In Compulsory Liquidation) & Others
2410922/2018 Mr Colin Lindfield -v- Carillion Plc (In Compulsory Liquidation) & Others
2410923/2018 Mr Craig Lindfield -v- Carillion Plc (In Compulsory Liquidation) & Others
2410925/2018 Mr Nigel Thorp -v- Carillion Plc (In Compulsory Liquidation) & Others
2410926/2018 Mr Tim Culshaw -v- Carillion Plc (In Compulsory Liquidation) & Others
2410927/2018 Ms Nerina Agenbag -v- Carillion Plc (In Compulsory Liquidation) & Others
2410928/2018 Ms Carol Jones -v- Carillion Plc (In Compulsory Liquidation) & Others
2410929/2018 Mr Gareth Burton -v- Carillion Plc (In Compulsory Liquidation) & Others
2410930/2018 Mr Ian Wilson -v- Carillion Plc (In Compulsory Liquidation) & Others
2410933/2018 Mr Stephen Moorhouse -v- Carillion Plc (In Compulsory Liquidation) & Others
2410934/2018 Mr Robert Yates -v- Carillion Plc (In Compulsory Liquidation) & Others
2411111/2018 Mr Philip Sheridan -v- Carillion (In Compulsory Liquidation)
2411128/2018 Mr John Brookes -v- Carillion Construction Limited (In Compulsory Liquidation)
2411166/2018 Mr Stuart Walker -v- Carillion Plc (In Compulsory Liquidation) & Others
2411167/2018 Mr Gary Hartley -v- Carillion Plc (In Compulsory Liquidation) & Others
2411168/2018 Mr Dave Wright -v- Carillion Plc (In Compulsory Liquidation) & Others
2411169/2018 Ms Sandra Mountjoy -v- Carillion Plc (In Compulsory Liquidation) & Others
2411170/2018 Mr Andrew Hughes -v- Carillion Plc (In Compulsory Liquidation) & Others
2411171/2018 Mr Michael Wilkinson -v- Carillion Plc (In Compulsory Liquidation) & Others
2411172/2018 Mr Stewart Perry -v- Carillion Plc (In Compulsory Liquidation) & Others
2411173/2018 Ms Tizzy Bowman -v- Carillion Plc (In Compulsory Liquidation) & Others
2411174/2018 Mr Daniel Horrocks -v- Carillion Plc (In Compulsory Liquidation) & Others
2411175/2018 Mr David Oldfield -v- Carillion Plc (In Compulsory Liquidation) & Others
2411176/2018 Mr Keith Stannard -v- Carillion Plc (In Compulsory Liquidation) & Others
2411177/2018 Mr Tomas Heath -v- Carillion Plc (In Compulsory Liquidation) & Others
2411178/2018 Ms Jennifer Wills -v- Carillion Plc (In Compulsory Liquidation) & Others
2411179/2018 Mr David Gan -v- Carillion Plc (In Compulsory Liquidation) & Others
2411180/2018 Mr Priyesh Mistry -v- Carillion Plc (In Compulsory Liquidation) & Others

2411182/2018 Mr Alan Armstrong -v- Carillion Plc (In Compulsory Liquidation) & Others
2411183/2018 Mr Adam Robson -v- Carillion Plc (In Compulsory Liquidation) & Others
2411184/2018 Mr Gary Wood -v- Carillion Plc (In Compulsory Liquidation) & Others
2411185/2018 Mr Julian Treadwell -v- Carillion Plc (In Compulsory Liquidation) & Others
2411186/2018 Mr Bobby Smailes -v- Carillion Plc (In Compulsory Liquidation) & Others
2411187/2018 Mr Mark Hunt -v- Carillion Plc (In Compulsory Liquidation) & Others
2411188/2018 Mr Carl Donnelly -v- Carillion Plc (In Compulsory Liquidation) & Others
2411189/2018 Ms Rachel Robinson -v- Carillion Plc (In Compulsory Liquidation) & Others
2411190/2018 Mr Gavin Jenkinson -v- Carillion Plc (In Compulsory Liquidation) & Others
2411191/2018 Mr Alan Bedford -v- Carillion Plc (In Compulsory Liquidation) & Others
2411192/2018 Mr Kevin MacGregor -v- Carillion Plc (In Compulsory Liquidation) & Others
2411193/2018 Mr Paul Chase -v- Carillion Plc (In Compulsory Liquidation) & Others
2411194/2018 Mr Graham Marshall -v- Carillion Plc (In Compulsory Liquidation) & Others
2411195/2018 Ms Caroline Goliath -v- Carillion Plc (In Compulsory Liquidation) & Others
2411196/2018 Ms Rachel Blagg -v- Carillion Plc (In Compulsory Liquidation) & Others
2411197/2018 Mr Jonathan Selwoodhogg -v- Carillion Plc (In Compulsory Liquidation) & Others
2411198/2018 Mr James Barry -v- Carillion Plc (In Compulsory Liquidation) & Others
2411199/2018 Ms Vicky Stubbs -v- Carillion Plc (In Compulsory Liquidation) & Others
2411200/2018 Mr Noelle Devlin -v- Carillion Plc (In Compulsory Liquidation) & Others
2411201/2018 Mr Richard Brown -v- Carillion Plc (In Compulsory Liquidation) & Others
2411202/2018 Mr Andrew Scott -v- Carillion Plc (In Compulsory Liquidation) & Others
2411203/2018 Mr Matt Clements -v- Carillion Plc (In Compulsory Liquidation) & Others
2411204/2018 Mr Sam McLean -v- Carillion Plc (In Compulsory Liquidation) & Others
2411205/2018 Ms Sally Johnston -v- Carillion Plc (In Compulsory Liquidation) & Others
2411206/2018 Mr Barry Russell -v- Carillion Plc (In Compulsory Liquidation) & Others
2411207/2018 Mr Michael Martin -v- Carillion Plc (In Compulsory Liquidation) & Others
2411208/2018 Mr Adam Beattie -v- Carillion Plc (In Compulsory Liquidation) & Others
2411209/2018 Mr Stuart Culley -v- Carillion Plc (In Compulsory Liquidation) & Others
2411210/2018 Mr Paul Walsh -v- Carillion Plc (In Compulsory Liquidation) & Others
2411211/2018 Mr Glen Henderson -v- Carillion Plc (In Compulsory Liquidation) & Others
2411212/2018 Mr Carl Raymond -v- Carillion Plc (In Compulsory Liquidation) & Others
2411213/2018 Mr Ryan Hughes -v- Carillion Plc (In Compulsory Liquidation) & Others
2411214/2018 Mr Alan Swan -v- Carillion Plc (In Compulsory Liquidation) & Others
2411215/2018 Mr Marc Jenkinson -v- Carillion Plc (In Compulsory Liquidation) & Others
2411216/2018 Mr Robert Jordan -v- Carillion Plc (In Compulsory Liquidation) & Others
2411217/2018 Ms Jenniferjane Harrison -v- Carillion Plc (In Compulsory Liquidation) & Others
2411218/2018 Mr Graham Tiffany -v- Carillion Plc (In Compulsory Liquidation) & Others
2411219/2018 Mr Tony Betteridge -v- Carillion Plc (In Compulsory Liquidation) & Others
2411220/2018 Mr Petersteven Kinsley -v- Carillion Plc (In Compulsory Liquidation) & Others
2411221/2018 Mr Liam Ainsley -v- Carillion Plc (In Compulsory Liquidation) & Others
2411222/2018 Mr Scott Marshall -v- Carillion Plc (In Compulsory Liquidation) & Others
2411223/2018 Mr Alan Wilson -v- Carillion Plc (In Compulsory Liquidation) & Others
2411224/2018 Mr Philip O'Connor -v- Carillion Plc (In Compulsory Liquidation) & Others
2411225/2018 Mr David Wild -v- Carillion Plc (In Compulsory Liquidation) & Others
2411226/2018 Mr Kevin Raine -v- Carillion Plc (In Compulsory Liquidation) & Others
2411227/2018 Mr Gary Douglas -v- Carillion Plc (In Compulsory Liquidation) & Others
2411228/2018 Ms Jade Clark -v- Carillion Plc (In Compulsory Liquidation) & Others
2411229/2018 Mr Christopher Hurrell -v- Carillion Plc (In Compulsory Liquidation) & Others
2411230/2018 Mr Akeel Hussain -v- Carillion Plc (In Compulsory Liquidation) & Others
2411231/2018 Mr Ben Whittle -v- Carillion Plc (In Compulsory Liquidation) & Others
2411232/2018 Mr Michael Harness -v- Carillion Plc (In Compulsory Liquidation) & Others
2411233/2018 Mr Liam Redwood -v- Carillion Plc (In Compulsory Liquidation) & Others
2411234/2018 Mr Stephen Duignan -v- Carillion Plc (In Compulsory Liquidation) & Others
2411235/2018 Mr Richard McCaffery -v- Carillion Plc (In Compulsory Liquidation) & Others
2411236/2018 Mr Pavlos Kalogirou -v- Carillion Plc (In Compulsory Liquidation) & Others
2411237/2018 Mr Harry Crawford -v- Carillion Plc (In Compulsory Liquidation) & Others
2411238/2018 Mr Richard Williams -v- Carillion Plc (In Compulsory Liquidation) & Others
2411239/2018 Mr Eoghan Divilly -v- Carillion Plc (In Compulsory Liquidation) & Others
2411240/2018 Ms Claire Larsen -v- Carillion Plc (In Compulsory Liquidation) & Others
2411241/2018 Mr Mark Royston -v- Carillion Plc (In Compulsory Liquidation) & Others
2411242/2018 Mr Jeffrey Elliott -v- Carillion Plc (In Compulsory Liquidation) & Others
2411243/2018 Mr Wiliam McEwan -v- Carillion Plc (In Compulsory Liquidation) & Others
2411244/2018 Mr Stephen Baker -v- Carillion Plc (In Compulsory Liquidation) & Others
2411245/2018 Mr Thomas Watson -v- Carillion Plc (In Compulsory Liquidation) & Others

2411246/2018 Mr Andrew White -v- Carillion Plc (In Compulsory Liquidation) & Others
2411247/2018 Mr Alistair Russell -v- Carillion Plc (In Compulsory Liquidation) & Others
2411248/2018 Mr Brendan Fieldhouse -v- Carillion Plc (In Compulsory Liquidation) & Others
2411249/2018 Mr Tom Nelson -v- Carillion Plc (In Compulsory Liquidation) & Others
2411250/2018 Mr David Powell -v- Carillion Plc (In Compulsory Liquidation) & Others
2411251/2018 Mr Aiden Raymond -v- Carillion Plc (In Compulsory Liquidation) & Others
2411252/2018 Ms Rachel Swaby -v- Carillion Plc (In Compulsory Liquidation) & Others
2411253/2018 Mr James McAllister -v- Carillion Plc (In Compulsory Liquidation) & Others
2411254/2018 Ms Deborah Meekins -v- Carillion Plc (In Compulsory Liquidation) & Others
2411255/2018 Mr Wayne Bedford -v- Carillion Plc (In Compulsory Liquidation) & Others
2411256/2018 Mr Michael O'Neill -v- Carillion Plc (In Compulsory Liquidation) & Others
2411257/2018 Mr Del Crabb -v- Carillion Plc (In Compulsory Liquidation) & Others
2411258/2018 Ms Jessie Maitland -v- Carillion Plc (In Compulsory Liquidation) & Others
2411259/2018 Ms Carol Smith -v- Carillion Plc (In Compulsory Liquidation) & Others
2411260/2018 Mr Mark Neville -v- Carillion Plc (In Compulsory Liquidation) & Others
2411261/2018 Mr Ghanshyam Sindh -v- Carillion Plc (In Compulsory Liquidation) & Others
2411262/2018 Mr Michael Widdicks -v- Carillion Plc (In Compulsory Liquidation) & Others
2411263/2018 Mr Mark Smailes -v- Carillion Plc (In Compulsory Liquidation) & Others
2411264/2018 Mr Sureshchandra Patel Patel -v- Carillion Plc (In Compulsory Liquidation) & Others
2411265/2018 Mr Christopher Pluckrose -v- Carillion Plc (In Compulsory Liquidation) & Others
2411266/2018 Mr John McNiffe -v- Carillion Plc (In Compulsory Liquidation) & Others
2411267/2018 Mr Jagdeepsingh Sekha -v- Carillion Plc (In Compulsory Liquidation) & Others
2411268/2018 Mr Paul Paddick -v- Carillion Plc (In Compulsory Liquidation) & Others
2411269/2018 Ms Jacquelyn Cowlin -v- Carillion Plc (In Compulsory Liquidation) & Others
2411270/2018 Mr Saif Khafaji -v- Carillion Plc (In Compulsory Liquidation) & Others
2411271/2018 Mr Rafael Luque Suarez -v- Carillion Plc (In Compulsory Liquidation) & Others
2411272/2018 Mr David Griffiths -v- Carillion Plc (In Compulsory Liquidation) & Others
2411273/2018 Mr Gerwyn Jones -v- Carillion Plc (In Compulsory Liquidation) & Others
2411274/2018 Mr Uvendhran Govender -v- Carillion Plc (In Compulsory Liquidation) & Others
2411275/2018 Mr Andrew Eastwood -v- Carillion Plc (In Compulsory Liquidation) & Others
2411276/2018 Mr Matt Bellis -v- Carillion Plc (In Compulsory Liquidation) & Others
2411277/2018 Ms Montana Jowett -v- Carillion Plc (In Compulsory Liquidation) & Others
2411278/2018 Mr Michael Brent -v- Carillion Plc (In Compulsory Liquidation) & Others
2411279/2018 Mr Damien Enizan -v- Carillion Plc (In Compulsory Liquidation) & Others
2411280/2018 Mr Aidan O'Mahony -v- Carillion Plc (In Compulsory Liquidation) & Others
2411281/2018 Mr Luis Henriques -v- Carillion Plc (In Compulsory Liquidation) & Others
2411282/2018 Mr Josh Evans -v- Carillion Plc (In Compulsory Liquidation) & Others
2411283/2018 Mr Ricardo Lobato -v- Carillion Plc (In Compulsory Liquidation) & Others
2411284/2018 Mr Lee Tinkler -v- Carillion Plc (In Compulsory Liquidation) & Others
2411285/2018 Mr Gordon Peattie -v- Carillion Plc (In Compulsory Liquidation) & Others
2411286/2018 Mr Alan Dow -v- Carillion Plc (In Compulsory Liquidation) & Others
2411287/2018 Mr Gary Holmes -v- Carillion Plc (In Compulsory Liquidation) & Others
2411288/2018 Mr Antony Slingsby -v- Carillion Plc (In Compulsory Liquidation) & Others
2411290/2018 Ms Vickie Hart -v- Carillion Plc (In Compulsory Liquidation) & Others
2411291/2018 Mr John Chesby -v- Carillion Plc (In Compulsory Liquidation) & Others
2411292/2018 Mr Brian Denison -v- Carillion Plc (In Compulsory Liquidation) & Others
2411293/2018 Mr David Bennett -v- Carillion Plc (In Compulsory Liquidation) & Others
2411294/2018 Mr Blake Eckersall -v- Carillion Plc (In Compulsory Liquidation) & Others
2411295/2018 Mr Andrew Searle -v- Carillion Plc (In Compulsory Liquidation) & Others
2411296/2018 Mr Scott Beattie -v- Carillion Plc (In Compulsory Liquidation) & Others
2411297/2018 Mr Richard Barker -v- Carillion Plc (In Compulsory Liquidation) & Others
2411298/2018 Mr Kevin Thompson -v- Carillion Plc (In Compulsory Liquidation) & Others
2411299/2018 Mr John Connelly -v- Carillion Plc (In Compulsory Liquidation) & Others
2411300/2018 Ms Reham Hewala -v- Carillion Plc (In Compulsory Liquidation) & Others
2411301/2018 Ms Anita Tothova -v- Carillion Plc (In Compulsory Liquidation) & Others
2411302/2018 Mr Richard Hutchinson -v- Carillion Plc (In Compulsory Liquidation) & Others
2411303/2018 Mr Stephen Leigh -v- Carillion Plc (In Compulsory Liquidation) & Others
2411304/2018 Ms Elenamaria Gonzalezcorral -v- Carillion Plc (In Compulsory Liquidation) & Others
2411305/2018 Mr Anderson Abankwa -v- Carillion Plc (In Compulsory Liquidation) & Others
2411306/2018 Ms Amma Gyamfua -v- Carillion Plc (In Compulsory Liquidation) & Others
2411307/2018 Mr Jaroslan Tlustochowicz -v- Carillion Plc (In Compulsory Liquidation) & Others
2411308/2018 Ms Angelika Adamska -v- Carillion Plc (In Compulsory Liquidation) & Others
2411309/2018 Mr Stephen Greene -v- Carillion Plc (In Compulsory Liquidation) & Others
2411310/2018 Mr Mark Lees -v- Carillion Plc (In Compulsory Liquidation) & Others

2411311/2018 Mr Khalid Khan -v- Carillion Plc (In Compulsory Liquidation) & Others
2411312/2018 Mr Maurice Green -v- Carillion Plc (In Compulsory Liquidation) & Others
2411313/2018 Mr Lee Barker -v- Carillion Plc (In Compulsory Liquidation) & Others
2411314/2018 Mr Michael Jackson -v- Carillion Plc (In Compulsory Liquidation) & Others
2411315/2018 Mr Dennis Kelly -v- Carillion Plc (In Compulsory Liquidation) & Others
2411316/2018 Mr Nicholas Longthorn -v- Carillion Plc (In Compulsory Liquidation) & Others
2411317/2018 Mr Damian Foley -v- Carillion Plc (In Compulsory Liquidation) & Others
2411318/2018 Mr Braiden Zhawi -v- Carillion Plc (In Compulsory Liquidation) & Others
2411319/2018 Mr Michael Sedgwick -v- Carillion Plc (In Compulsory Liquidation) & Others
2411320/2018 Mr Kyle Perry -v- Carillion Plc (In Compulsory Liquidation) & Others
2411321/2018 Mr Matthew Pygott -v- Carillion Plc (In Compulsory Liquidation) & Others
2411322/2018 Mr Rajan Singh -v- Carillion Plc (In Compulsory Liquidation) & Others
2411323/2018 Mr Christopher James -v- Carillion Plc (In Compulsory Liquidation) & Others
2411324/2018 Mr Alexander Dakin -v- Carillion Plc (In Compulsory Liquidation) & Others
2411325/2018 Ms Julliett Powell -v- Carillion Plc (In Compulsory Liquidation) & Others
2411326/2018 Ms Grace Oliver -v- Carillion Plc (In Compulsory Liquidation) & Others
2411327/2018 Mr Robert Meadows -v- Carillion Plc (In Compulsory Liquidation) & Others
2411328/2018 Ms Barbara McCluskey -v- Carillion Plc (In Compulsory Liquidation) & Others
2411330/2018 Mr David Newcombe -v- Carillion Plc (In Compulsory Liquidation) & Others
2411331/2018 Ms Juliet Jinks -v- Carillion Plc (In Compulsory Liquidation) & Others
2411333/2018 Mr Ian Gilbert -v- Carillion Plc (In Compulsory Liquidation) & Others
2411334/2018 Ms Dawn McMahon -v- Carillion Plc (In Compulsory Liquidation) & Others
2411335/2018 Mr Mitchell Stokes -v- Carillion Plc (In Compulsory Liquidation) & Others
2411336/2018 Ms Hannah Denning -v- Carillion Plc (In Compulsory Liquidation) & Others
2411337/2018 Mr Adam Fare -v- Carillion Plc (In Compulsory Liquidation) & Others
2411338/2018 Mr Christopher Read -v- Carillion Plc (In Compulsory Liquidation) & Others
2411339/2018 Mr Angus Corsar -v- Carillion Plc (In Compulsory Liquidation) & Others
2411340/2018 Ms Jelena Hohlun -v- Carillion Plc (In Compulsory Liquidation) & Others
2411341/2018 Mr Timothy Younge -v- Carillion Plc (In Compulsory Liquidation) & Others
2411342/2018 Mr Marc Ashley -v- Carillion Plc (In Compulsory Liquidation) & Others
2411343/2018 Ms Holly Rose -v- Carillion Plc (In Compulsory Liquidation) & Others
2411344/2018 Ms Natalie Jaques Jacques -v- Carillion Plc (In Compulsory Liquidation) & Others
2411345/2018 Mr Sean Broadhurst -v- Carillion Plc (In Compulsory Liquidation) & Others
2411346/2018 Ms Jessika Coates -v- Carillion Plc (In Compulsory Liquidation) & Others
2411347/2018 Mr Andrew Haigh Haigh -v- Carillion Plc (In Compulsory Liquidation) & Others
2411348/2018 Mr Mark Dyson -v- Carillion Plc (In Compulsory Liquidation) & Others
2411349/2018 Mr Richard White -v- Carillion Plc (In Compulsory Liquidation) & Others
2411350/2018 Mr Ian MacDonald -v- Carillion Plc (In Compulsory Liquidation) & Others
2411351/2018 Mr Stephen Hartley -v- Carillion Plc (In Compulsory Liquidation) & Others
2413651/2018 Mr Adrian Hardy -v- Carillion Plc (In Compulsory Liquidation)
2413679/2018 Unite the Union -v- Carillion Services Limited (In Compulsory Liquidation)
2413680/2018 Mr Gerard Vose -v- Carillion Services Ltd (In Compulsory Liquidation)
2413681/2018 Mr Christopher Garnett -v- Carillion Services Ltd (In Compulsory Liquidation)
2413682/2018 Mr Stanley McLachlan -v- Carillion Services Ltd (In Compulsory Liquidation)
2413683/2018 Mr Alan Topping -v- Carillion Services Ltd (In Compulsory Liquidation)
2413684/2018 Mr David Carson -v- Carillion Services Ltd (In Compulsory Liquidation)
2413685/2018 Mr Graeme Scott -v- Carillion Services Ltd (In Compulsory Liquidation)
2413686/2018 Mr Christopher Kearns -v- Carillion Services Ltd (In Compulsory Liquidation)
2413687/2018 Mr Desmond O'Connor -v- Carillion Services Ltd (In Compulsory Liquidation)
2413688/2018 Mr James Cardiss -v- Carillion Services Ltd (In Compulsory Liquidation)
2413689/2018 Mr Malcolm Karlsen -v- Carillion Services Ltd (In Compulsory Liquidation)
2413690/2018 Mr Walter Rollinson -v- Carillion Services Ltd (In Compulsory Liquidation)
2413691/2018 Mr Barry Hughes -v- Carillion Services Ltd (In Compulsory Liquidation)
2413692/2018 Mr Paul Hamill -v- Carillion Services Ltd (In Compulsory Liquidation)
2413693/2018 Mr Daniel Taylor -v- Carillion Services Ltd (In Compulsory Liquidation)
2413694/2018 Mr Peter Duffy -v- Carillion Services Ltd (In Compulsory Liquidation)
2413695/2018 Mr Stephen Hall -v- Carillion Services Ltd (In Compulsory Liquidation)
2413696/2018 Mr Paul Kier -v- Carillion Services Ltd (In Compulsory Liquidation)
2413697/2018 Mr Robert Meacock -v- Carillion Services Ltd (In Compulsory Liquidation)
2413698/2018 Mr Lee Donovan -v- Carillion Services Ltd (In Compulsory Liquidation)
2413699/2018 Mr Kenneth Pritchard -v- Carillion Services Ltd (In Compulsory Liquidation)
2413700/2018 Mr William Cox -v- Carillion Services Ltd (In Compulsory Liquidation)
2413701/2018 Mr William Henney -v- Carillion Services Ltd (In Compulsory Liquidation)
2413702/2018 Mr Gary Nesbit -v- Carillion Services Ltd (In Compulsory Liquidation)

2413703/2018 Mr Barry Rogers -v- Carillion Services Ltd (In Compulsory Liquidation)
2413704/2018 Mr John Garnett -v- Carillion Services Ltd (In Compulsory Liquidation)
2413705/2018 Mr Aaron Rice -v- Carillion Services Ltd (In Compulsory Liquidation)
2413706/2018 Mr Keith Mounsey -v- Carillion Services Ltd (In Compulsory Liquidation)
2413707/2018 Mr Terence Hanley -v- Carillion Services Ltd (In Compulsory Liquidation)
2413708/2018 Mr Jeremy Lucas -v- Carillion Services Ltd (In Compulsory Liquidation)
2413709/2018 Mr Terence Cooper -v- Carillion Services Ltd (In Compulsory Liquidation)
2413710/2018 Mr Earle Warde -v- Carillion Services Ltd (In Compulsory Liquidation)
2413711/2018 Mr Vincent Hart -v- Carillion Services Ltd (In Compulsory Liquidation)
2413712/2018 Mr Chris Summers -v- Carillion Services Ltd (In Compulsory Liquidation)
2413713/2018 Mr Robert Chester -v- Carillion Construction Ltd
2413714/2018 Mr James Thomas -v- Carillion Services Ltd (In Compulsory Liquidation)
2413715/2018 Mr Karl Blythe -v- Carillion Services Ltd (In Compulsory Liquidation)
2413716/2018 Mr Martin Crompton -v- Carillion Services Ltd (In Compulsory Liquidation)
2413717/2018 Mr Adam Campbell -v- Carillion Services Ltd (In Compulsory Liquidation)
2413718/2018 Mr Andrew Powell -v- Carillion Services Ltd (In Compulsory Liquidation)
2414866/2018 Mr Mohammed Usman Iqbal -v- Carillion Construction Limited (In Compulsory Liquidation)
2416707/2018 Ms Rachel Leach -v- Carillion Construction
2416708/2018 Mr Darren Smith -v- Carillion Construction
2416709/2018 Mr Steven Ellis -v- Carillion Construction
2416710/2018 Ms Lisa Poisman -v- Carillion Construction
2416711/2018 Mr Stephen Bennett -v- Carillion Construction
2500354/2018 Mr David Bennett -v- Carillion
2500359/2018 Mr Scott Beattie -v- Carillion Plc
2500378/2018 Mr Wesley Mann -v- Carillion Plc
2500595/2018 Mr Barry Smith -v- Carillion JM Ltd
2500791/2018 Miss Jessika Coates -v- Carillion Construction Limited (In Compulsory Liquidation)
2500848/2018 Mr Gary Larkin -v- Carillion Construction Limited (In Compulsory Liquidation)
2600915/2018 Mr Bruce Abraham -v- Carillion Construction
2600916/2018 Mr Stephen Walton -v- Carillion Construction
2600917/2018 Mr Christopher Morris -v- Carillion Construction
2600918/2018 Mr Brian Moffat -v- Carillion Construction
2600919/2018 Mr Muhammad Najm-Ul-Hassan -v- Carillion Construction
2600920/2018 Mr Andrew Slinn -v- Carillion Construction
2600921/2018 Mr John Taylor -v- Carillion Construction
3200505/2018 Mr Eamon Grehan -v- Carillion Construction Limited
3200576/2018 Mr Paul Leppard -v- Carillion Services Ltd
3200659/2018 Mr Robert Chapman -v- Carillion
3304071/2018 Mr James Martin -v- Carillion Construction Ltd
3305148/2018 Mr Robert Feurtado -v- Carillion Construction Ltd
3305450/2018 Mr Andy Lyons -v- Carillion Construction Limited & Others
3305451/2018 Mr Paul Allison -v- Carillion Construction Limited & Others
3305452/2018 Mr Joseph Arudell -v- Carillion Construction Limited & Others
3305453/2018 Mr Nuno Azvedo -v- Carillion Construction Limited & Others
3305454/2018 Miss Pauline Balmer-Howieson -v- Carillion Construction Limited & Others
3305455/2018 Mr Jack Brittain -v- Carillion Construction Limited & Others
3305456/2018 Miss Hannah Brown -v- Carillion Construction Limited & Others
3305457/2018 Mr Glyn Davies -v- Carillion Construction Limited & Others
3305458/2018 Mr William Davis -v- Carillion Construction Limited & Others
3305459/2018 Mr Luke Groom -v- Carillion Construction Limited & Others
3305460/2018 Mr Terry Higgs -v- Carillion Construction Limited & Others
3305461/2018 Mrs Monika Humplik -v- Carillion Construction Limited & Others
3305462/2018 Mr Ondrej Humplik -v- Carillion Construction Limited & Others
3305463/2018 Mr Neil Jenkinson -v- Carillion Construction Limited & Others
3305464/2018 Mr Gemma Kellingray -v- Carillion Construction Limited & Others
3305465/2018 Mr Vernon Kellingray -v- Carillion Construction Limited & Others
3305466/2018 Miss Louise McKay -v- Carillion Construction Limited & Others
3305467/2018 Mr Gavin Owens -v- Carillion Construction Limited & Others
3305468/2018 Mr Alec Martin Pas -v- Carillion Construction Limited & Others
3305470/2018 Mr Mark Rawson -v- Carillion Construction Limited & Others
3305471/2018 Mr Carl Reilly -v- Carillion Construction Limited & Others
3305472/2018 Mr Neil Scullion -v- Carillion Construction Limited & Others
3305473/2018 Mr David Smith -v- Carillion Construction Limited & Others
3305474/2018 Mr Chris Thomas -v- Carillion Construction Limited & Others

3305475/2018	Mr Edward Wells -v- Carillion Construction Limited & Others
3305476/2018	Mr Howard Williams -v- Carillion Construction Limited & Others
3305477/2018	Mr Austin Tasker -v- Carillion Construction Limited & Others
3305478/2018	Mr David Brown -v- Carillion Construction Limited & Others
3305479/2018	Mr Apostolos Zoumpos -v- Carillion Construction Limited & Others
3305480/2018	Mr Stephen Sullivan -v- Carillion Construction Limited & Others
3305481/2018	Mr Nelson Rodrigues -v- Carillion Construction Limited & Others
3306807/2018	Ms Kim Hoy -v- Carillion Services Ltd
4104581/2018	Mr Patrick Martin -v- Carillion Construction Limited (In Liquidation)