



**EMPLOYMENT TRIBUNALS (SCOTLAND)**

**Case no 4113764/2021 (V)**

**Held via Cloud Video Platform on 21 March 2022**

**Employment Judge W A Meiklejohn**

**Ms Nicola Barclay**

**Claimant  
Represented by:  
Mr J Barclay -  
Claimant's son**

**Mr Jatinder Pal Singh**

**First respondent  
No appearance and  
no representation**

**Mr Wasif Sohail Fida Nisar**

**Second respondent  
Represented by:  
Mr Waqas - Representative**

**JUDGMENT OF THE EMPLOYMENT TRIBUNAL**

The Judgment of the Employment Tribunal is as follows -

- (a) The claimant's claim of unfair dismissal succeeds and the second respondent is ordered to pay to the claimant the sum of **ONE THOUSAND FOUR HUNDRED AND FORTY NINE POUNDS AND FORTY PENCE (£1449.40)**.
- (b) The claimant's claim for a redundancy payment does not succeed and is dismissed.
- (c) The claimant's claim of breach of contract succeeds and the second respondent is ordered to pay to the claimant the sum of **SEVEN HUNDRED AND SEVENTY ONE POUNDS (£771.00)** in respect of notice pay.

- (d) The claimant's claim in respect of unlawful deduction of wages succeeds and the second respondent is ordered to pay to the claimant the sum of **FOUR HUNDRED AND SIXTY EIGHT POUNDS AND NINETY SEVEN PENCE (£468.97)**.
- (e) The claimant's claim in respect of holiday pay succeeds and the second respondent is ordered to pay to the claimant the sum of **FIVE HUNDRED AND FORTY FOUR POUNDS AND EIGHTY FOUR PENCE (£544.84)**.
- (f) In respect that the claimant was not provided with a compliant statement of employment particulars, the second respondent is ordered in terms of section 38 of the Employment Act 2002 to pay to the claimant the sum of **ONE THOUSAND ONE HUNDRED AND FORTY NINE POUNDS AND FORTY PENCE (£1149.40)**.

### REASONS

1. This case came before me for a final hearing, conducted remotely by means of the Cloud Video Platform, to determine both liability and remedy. The claimant was represented by her son.
2. Neither of the respondents had submitted an ET3 response form. The first respondent did not participate. The second respondent did participate and was represented by Mr Waqas.
3. Rule 21 of the Employment Tribunal Rules of Procedure 2013 provides, so far as relevant, as follows -

***21 Effect of non-presentation or rejection of response, or case not contested***

- (1) *Where on the expiry of the time limit in rule 16 no response has been presented, or any response received has been rejected and no application for a reconsideration is outstanding, or where the respondent has stated that no part of the claim is contested, paragraphs (2) and (3) shall apply.*

- (2) ....

(3) *The respondent shall be entitled to notice of any hearings and decisions of the Tribunal but, unless and until an extension of time is granted, shall only be entitled to participate in any hearing to the extent permitted by the Judge.*

4. I explained the terms of Rule 21(3) to Mr Waqas at the start of the hearing. I invited him to address me at the start of the hearing (in relation to whether there were any preliminary matters) and at the end of the hearing but did not otherwise permit him to participate.

### **Nature of claims**

5. In her ET1 claim form the claimant brought complaints of unfair dismissal, entitlement to a statutory redundancy payment, notice pay and holiday pay. She also referred to being owed for 35 hours worked for the second respondent which was a complaint of unlawful deduction of wages.

### **Applicable statutory provisions**

6. A number of statutory provisions were engaged in this case and it is convenient to set these out here.

### ***Unfair dismissal***

7. The right not to be unfairly dismissed is found in section 94 of the Employment Rights Act 1996 ("ERA")-

*(1) An employee has the right not to be unfairly dismissed by his employer. ...*

8. The fairness or otherwise of a dismissal is dealt with at section 98 ERA which, so far as relevant, provides as follows -

*(1) In determining for the purposes of this Part whether the dismissal of an employee is fair or unfair, it is for the employer to show -*

*(a) the reason (or, if more than one, the principal reason) for the dismissal, and*

- (b) *that it is either a reason falling within subsection (2) or some other substantial reason of a kind such as to justify the dismissal of an employee holding the position which the employee held.*
- (2) *A reason falls within this subsection if it -*
  - (a) *relates to the capability or qualifications of the employee for performing work of the kind which he was employed by the employer to do,*
  - (b) *relates to the conduct of the employee,*
  - (c) *is that the employee was redundant,*
  - (d) *is that the employee could not continue to work in the position which he held without contravention (either on his part or on that of his employer) of a duty or restriction imposed by or under an enactment.*
- (3)....
- (4) *Where the employer has fulfilled the requirements of subsection (1), the determination of the question whether the dismissal is fair or unfair (having regard to the reason shown by the employer) -*
  - (a) *depends on whether in the circumstances (including the size and administrative resources of the employer's undertaking) the employer acted reasonably or unreasonably in treating it as a sufficient reason for dismissing the employee, and*
  - (b) *shall be determined in accordance with equity and the substantial merits of the case....*

### ***Transfer of undertaking***

9. The Transfer of Undertakings (Protection of Employment) Regulations 2006 ("TUPE") provide, so far as relevant, as follows -

#### **3      *A relevant transfer***

- (1) *These Regulations apply to -*
- (a) *a transfer of an undertaking, business or part of an undertaking or business situated immediately before the transfer in the United Kingdom to another person where there is a transfer of an economic entity which retains its identity....*
- (2) *In this regulation "economic entity" means an organised grouping of resources which has the objective of pursuing an economic activity, whether or not that activity is central or ancillary. ...*

#### **4 Effect of relevant transfer on contracts of employment**

- (1) *Except where objection is made under paragraph (7), a relevant transfer shall not operate so as to terminate the contract of employment of any person employed by the transferor and assigned to the organised grouping of resources or employees that is subject to the relevant transfer, which would otherwise be terminated by the transfer, but any such contract shall have effect after the transfer as if originally made between the person so employed and the transferee.*
- (2) *Without prejudice to paragraph (1), but subject to paragraph (6), and regulations 8 and 15(9), on the completion of a relevant transfer-*
- (a) *all of the transferor's rights, powers, duties and liabilities under or in connection with any such contract shall be transferred by virtue of this regulation to the transferee; and*
- (b) *any act or omission before the transfer is completed, of or in relation to the transferor in respect of that contract or a person assigned to that organised grouping of resources or employees, shall be deemed to have been an act or omission of or in relation to the transferee.*
- (3) *Any reference in paragraph (1) to a person employed by the transferor and assigned to the organised grouping of resources or employees that is subject to a relevant transfer, is a reference to a person so employed immediately before the transfer....*

## **Redundancy**

10. The provisions of ERA relating to redundancy, so far as relevant, are as follows

—

### **135 The right**

(1) *An employer shall pay a redundancy payment to any employee of his if the employee -*

(a) *is dismissed by the employer by reason of redundancy. ...*

### **136 Circumstances in which an employee is dismissed**

(1) *Subject to the provisions of this section and section 137 and 138, for the purposes of this Part an employee is dismissed by his employer if (and only if) -*

(a) *the contract under which he is employed by the employer is terminated by the employer (with or without notice) ....*

### **138 No dismissal in cases of renewal of contract or re-engagement**

(1) *Where -*

(a) *an employee's contract is renewed, or he is re-engaged under a new contract of employment in pursuance of an offer (whether in writing or not) made before the end of his employment under the previous contract, and*

(b) *the renewal or re-engagement takes effect either immediately on, or after an interval of not more than four weeks after, the end of that employment,*

*the employee shall not be regarded for the purposes of this Part as dismissed by his employer by reason of the ending of his employment under the previous contract....*

### **139 Redundancy**

- (1) *For the purposes of this Act an employee who is dismissed shall be taken to be dismissed by reason of redundancy if the dismissal is wholly or mainly attributable to -*
- (a) *the fact that his employer has ceased or intends to cease -*
    - (i) *to carry on the business for the purposes of which the employee was employed by him, or*
    - (ii) *to carry on that business in the place where the employee was so employed, or*
  - (b) *the fact that the requirements of that business -*
    - (i) *for employees to carry out work of a particular kind, or*
    - (ii) *for employees to carry out work of a particular kind in the place where the employee was employed by the employer,*
- have ceased or diminished or are expected to cease or diminish.*

### **163 References to employment tribunals**

- (1) *Any question arising under this Part as to -*
- (a) *the right of an employee to a redundancy payment, or*
  - (b) *the amount of a redundancy payment,*
- shall be referred to and determined by an employment tribunal.*
- (2) *For the purposes of any such reference, an employee who has been dismissed by his employer shall, unless the contrary is proved, be presumed to have been so dismissed by reason of redundancy. ..*

### **Notice pay**

11. An employee's entitlement to notice on termination of employment is dealt with in section 86 ERA -

## **86 Rights of employer and employee to minimum notice**

- (1) *The notice required to be given by an employer to terminate the contract of employment of a person who has been continuously employed for one month or more -*
- (a) *is not less than one week's notice if his period of continuous employment is less than two years,*
  - (b) *is not less than one week's notice for each year of continuous employment if his period of continuous employment is two years or more but less than twelve years. ...*

### **Holiday pay**

12. The entitlement of a worker to holiday pay is governed by regulations 13 to 17 of the Working Time Regulations 1998 ("WTR"). In terms of regulations 13(1) and 13A(1) WTR a worker is entitled to 5.6 weeks' annual leave.
13. Normally, annual leave must be taken in the leave year in respect of which it is due - regulation 13(9)(a) WTR. However regulation 13 also provides for circumstances where the worker's ability to take annual leave was affected by the coronavirus pandemic, as follows \*

*(10) Where in any leave year it was not reasonably practicable for a worker to take some or all of the leave to which the worker was entitled under this regulation as a result of the effects of coronavirus (including on the worker, the employer or the wider economy or society), the worker shall be entitled to carry forward such untaken leave as provided for in paragraph (11).*

*(11) Leave to which paragraph (10) applies may be carried forward and taken in the two leave years immediately following the leave year in respect of which it is due.*

14. In terms of regulation 13(3) WTR, where employment began after 1 October 1998 and there is no provision in a relevant agreement (such as a contract of employment), a worker's leave year begins on the anniversary of the date upon which his/her employment began.



15. Regulation 14 WTR provides that where, on termination of employment during a leave year the worker has taken less leave than the proportion of the annual leave to which the worker is entitled, the employer shall make a payment in lieu of that leave, under deduction of leave actually taken.

### ***Unlawful deduction of wages***

16. The right of a worker not to suffer an unlawful deduction of wages is found in section 13 ERA which, so far as relevant, provides as follows -

(1) *An employer shall not make a deduction from wages of a worker employed by him unless -*

(a) *the deduction is required or authorised to be made by virtue of a statutory provision or a relevant provision of the worker's contract,*

*or*

(b) *the worker has previously signified his agreement or consent to the making of the deduction.*

(2) ....

(3) *Where the total amount of wages paid on any occasion by an employer to a worker employed by him is less than the total amount of the wages properly payable by him to the worker on that occasion (after deductions), the amount of the deficiency shall be treated for the purposes of this Part as a deduction made by the employer from the worker's wages on that occasion.*

### ***Employment Act 2002***

17. Section 38 of the Employment Act 2002 provides, so far as relevant, as follows

—

(3) *If in the case of proceedings to which this section applies -*

(a) *the employment tribunal makes an award to the worker in respect of the claim to which the proceedings relate, and*

(b) *when the proceedings were begun the employer was in breach of his duty to the worker under section 1(1) or 4(1) of the Employment Rights Act 1996...*

*the tribunal must, subject to subsection (5), increase the award by the minimum amount and may, if it considers it just and equitable in all the circumstances, increase the award by the higher amount instead.*

18. All of the complaints brought by the claimant in this case were of the type to which section 38 applies (being listed in Schedule 5 to the 2002 Act). In terms of section 38(4), the minimum amount is two weeks' pay and the higher amount is four weeks' pay. Section 38(5) disapplies section 38(3) where "*there are exceptional circumstances which would make an award or increase under that subsection unjust or inequitable*".
19. The references in section 38 of the Employment Act 2002 to sections 1(1) and 4(1) ERA are to the provisions under which an employer is required to provide a worker with a statement of initial employment particulars and a statement of changes to those particulars.

#### **evidence**

20. I heard evidence from the claimant. There was no bundle of documents but various items had been submitted to the Tribunal prior to the hearing including payslips and a P45 issued to the claimant by the first respondent. I took account of these where appropriate.

#### **Findings in fact**

21. The claimant worked at the Centre Cafe in Cumbernauld as an Assistant Manager. Her employment there started in February 2018. At that time the business was operated by Ms M Baldassari. In August 2019 the business was taken over by the first respondent. The claimant understood that this was a business transfer to which TUPE applied.
22. It was apparent from her payslips that, following this transfer, the claimant's employer had been a company called JD Centre Caffè Ltd (SC639950). The

Companies House website disclosed that the first respondent was the sole director of that company which was incorporated on 28 August 2019.

23. In September 2021 the claimant was aware of the second respondent at the cafe premises. There was speculation that the first respondent was selling the business. Initially this was denied by the first respondent but he then confirmed that he was selling. The first respondent told the claimant not to worry. He referred to TUPE and told the claimant nothing would change. This was on or around Friday 24 September 2021. The first respondent emailed a P45 to the claimant (which she said she was unable to open at the time but which was produced to the Tribunal) which gave a termination date of 24 September 2021.
24. The claimant continued to work as normal in the week commencing Monday 27 September 2021. Her normal working week of 35 hours was from Monday to Friday. Occasionally she worked on a Saturday. Her gross pay was £287.35 per week and her net pay was £257.00 per week.
25. On Monday 4 October 2021 the claimant contacted her GP. She was thereafter issued with a Fit Note certifying that she was not fit to work for a period of three weeks from Thursday 7 October 2021. While she was absent she exchanged text messages with the second respondent. She described these as the second respondent asking how she was and when she would be coming back.
26. On or around Thursday 21 October 2021 the claimant had a conversation with the second respondent. The second respondent told her that he would not honour her Statutory Sick Pay ("SSP") as she was *"not on the books"*. He told the claimant that he had taken over the business but not the staff. He also told her that she would get her job back if she came to speak to him. The claimant's understanding of this was that she was no longer employed at the cafe. She felt she had been deceived. She did not return to work at the cafe.
27. Believing that she had been dismissed, the claimant looked for a new job. She found employment as from 18 November 2021, working the same hours and earning the same amount as previously. Her hours had subsequently reduced to 28 but she indicated that she was content with that. She did not receive any benefits.

28. The claimant was not issued with a statement of employment particulars at any time during her period of employment at the Centre Cafe, Cumbernauld.
29. The claimant said that her holiday entitlement had been based on a holiday year running from 1 April to 31 March and that she had carried over five days of holiday entitlement as at 31 March 2021. I noted from the payslips which had been provided to the Tribunal that the claimant had received holiday pay of £305.20 gross in March 2021. The claimant had taken one week's holiday in June or July 2021. She had not received any accrued holiday pay on termination of her employment.
30. The claimant had not been paid for the week commencing 27 September 2021. She had not received any SSP in respect of the period of absence covered by her Fit Note. She did not receive any notice of termination of employment nor any pay in lieu of such notice.
31. In the section of her ET1 claim form referring to the second respondent, the claimant had inserted as part of his address *UNF Centre Cafe Limited*. I noted from the Companies House website that this company was incorporated on 29 September 2021 (SC710782) and that the second respondent was the sole director.

### **Comments on evidence**

32. Absent the participation of the respondents, the claimant's evidence was not challenged in cross-examination. However, she gave that evidence in a straightforward manner and I found her to be a credible witness.

### **Discussion and disposal**

#### ***Unfair dismissal***

33. I will deal firstly with the unfair dismissal claim. This required me to consider the operation of TUPE. I was satisfied that the business of Centre Cafe, Cumbernauld had been transferred to the second respondent on 24 September 2021. This was confirmed by (a) the claimant's evidence that she had been told by the first respondent on or around that date that he was selling the business, (b) the first respondent's reference to TUPE during his conversation with the

claimant and (c) her receipt of a P45 giving a termination date of 24 September 2021.

34. The cafe business was an “*economic entity*” within the meaning of regulation 3(2) of TUPE. The transfer of the business to the second respondent had the effects set out in regulations 4(1) and 4(2) of TUPE. The transfer did not operate to terminate the claimant’s contract of employment and the second respondent as transferee inherited all of the rights, powers, duties and liabilities under the claimant’s contract of employment. She became an employee of the second respondent.
35. For the sake of completeness I should add that I did not believe the claimant’s employment had transferred to NF Centre Cafe Ltd. This was because, at the time of the transfer on 24 September 2021, that company had not yet been incorporated. It would have been possible for the claimant’s employment to be transferred from the second respondent to that company after incorporation. However, if that had happened, the second respondent would have been under a duty to comply with regulation 13 (or more likely, as a micro-business, regulation 13A) of TUPE. I had no evidence to indicate or even suggest that this had occurred.
36. I was satisfied that the business had been operated by JD Centre Caffe Ltd (and not by the first respondent as an individual) up to 24 September 2021. This was the entity named as the employer on the claimant’s payslips and her P45. The claimant was employed by JD Centre Caffe Ltd immediately before the transfer of the business to the second respondent. She was in scope to transfer under TUPE. The issuing of a P45 by JD Centre Caffe Ltd to the claimant was a matter of compliance with HM Revenue and Customs (“HMRC”) requirements and not indicative of her being dismissed.
37. I was also satisfied that the claimant had been dismissed by the second respondent on or around 21 October 2021. She was told that she was “*not on the books*”. She was entitled to understand that as indicating that the second respondent was not accepting her into his employment. She was told by the second respondent that he was not going to pay her SSP. The second

respondent had in effect said to the claimant *"You are not my employee"*. This amounted to action by him which brought the claimant's employment to an end. It was a dismissal.

38. In terms of section 98(1) ERA it is for the employer to show the reason (or principal reason, if there is more than one) for the dismissal and that it is a reason falling within section 98(2) ERA or some other substantial reason. As the second respondent had not submitted an ET3 response, he was not in a position to show the reason for the claimant's dismissal. That meant that the dismissal was unfair.

39. As a consequence of her unfair dismissal the claimant was entitled to a basic award. She was also entitled to a compensatory award to reflect her loss of statutory employment protection rights. She was not however entitled to compensation for loss of earnings because she had chosen not to take up the second respondent's offer to speak to him about getting her job back. I was satisfied that, on the balance of probability, the claimant could have returned to work at the Centre Cafe had she wished to do so. By choosing not to do so, the claimant had failed to mitigate her loss.

### ***Redundancy payment***

40. I next considered the claim for a statutory redundancy payment. I considered that, in approaching this, it was appropriate to take into account the evidence given by the claimant and the findings in fact which I made on the basis of that evidence.

41. The findings in fact which I believed to be relevant were those at paragraph 26 above. In the context of the claimant's unfair dismissal claim, I found that the claimant was dismissed by the second respondent on or around 21 October 2021 (see paragraph 37 above). That engaged the presumption of redundancy in section 163(2) ERA. However, I also found that the second respondent told the claimant that she would get her job back if she came to speak to him.

42. While that was somewhat vague I considered that, on the balance of probability and in the context of the claimant having submitted a Fit Note covering a period of three weeks from 7 October 2021, it meant that the second respondent would

take the claimant back as an employee if she reported for work on or around 28 October 2021 .

43. I considered whether this brought section 138(1) ERA into play. I decided that it did not. That section only applies where the renewal of the employee's contract (or the re-engagement) actually occurs. In the present case the contract was not renewed because the claimant did not take up the second respondent's offer.
44. However, the fact that such an offer was made indicated that the needs of the business for an employee to carry out the work of the particular kind which the claimant had done had not ceased or diminished. That meant that the reason for her dismissal was not redundancy. Although based on the claimant's own evidence, I believed that this was sufficient to rebut the presumption of redundancy in section 163(2) ERA.
45. Accordingly I found that the claimant was not entitled to a statutory redundancy payment. This did not actually prejudice the claimant financially because, if she had been entitled to a redundancy payment, she would not have been entitled to a basic award in respect of her unfair dismissal.

### ***Notice pay***

46. The fact that I found the claimant had been dismissed by the second respondent meant that her entitlement to a minimum period of notice was engaged. In terms of section 86 ERA, as an employee with more than three but less than four years\* service at date of dismissal, her notice entitlement was three weeks. As she had not been given notice of termination of employment, she was entitled to three weeks' net pay in lieu of that notice.

### ***Holiday pay***

47. In the absence of a relevant agreement (such as a contract of employment), the claimant's holiday entitlement was based on WTR. This meant that -
  - (a) Her entitlement to paid leave in each holiday year was 5.6 weeks.
  - (b) The holiday year ran from the anniversary of her start date.

(c) She was not entitled to carry forward holiday entitlement from one leave year to the next unless it was not reasonably practicable for her to take leave because of the effects of coronavirus.

48. Notwithstanding that her holiday year ran from the anniversary of her start date, the claimant understood that the first respondent (or rather JD Centre Caffè Ltd) operated a holiday year running from 1 April to 31 March. That explained why she had received a payment in respect of holiday pay in March 2021 .

49. I considered that the correct way to approach the issue of holiday pay was as follows -

(a) The relevant holiday year for the purposes of the claimant's entitlement to accrued holiday pay on termination of employment was the year commencing February 2021 . I did not have an exact start date so for the purposes of calculation of holiday pay I took it to be the year commencing 1 February 2021 .

(b) The payment in March 2021 was intended to cover accrued holiday entitlement up to 31 March 2021, and so effectively included any holiday entitlement in the period 1 February to 31 March 2021.

(c) In the absence of any evidence that it had not been reasonably practicable for the claimant to take annual leave in the preceding holiday year because of the effects of coronavirus, the claimant did not have the right to carry forward any holiday entitlement - regulation 13(9)(c) WTR.

(d) The claimant's accrued holiday entitlement as at 21 October 2021 (ie for the period from 1 February 2021 to that date was 3.12 weeks. I calculated this by multiplying the annual entitlement of 5.6 weeks by 29, being the number of weeks between 1 February 2021 and 21 October 2021 (37.5) under deduction of the weeks between 1 February 2021 and 31 March 2021 (8.5). From this I deducted the 1 week of holiday actually taken by the claimant in June/July 2021. This left an accrued entitlement on termination of employment of 2.12 weeks.



### ***Unlawful deduction of wages***

50. I was satisfied that the claimant had worked in the week commencing 27 September 2021 and had not been paid for that week. She had suffered an unlawful deduction of that one week's pay.
51. Thereafter the claimant had been absent from work under medical certification of her unfitness to work. She had been entitled to receive SSP from the second respondent in respect of the period from 4 October 2021 (when she consulted her GP) until 21 October 2021 (when her employment ended). This had not been paid. SSP is included in the definition of "wages" in section 27(1) ERA. Using the online calculator at [www.gov.uk](http://www.gov.uk) I noted that the amount of SSP to which the claimant was entitled up to 21 October 2021 was £211.97. The claimant had suffered an unlawful deduction of wages of that amount.

### **Sums awarded to claimant**

52. In respect of her unfair dismissal the claimant was entitled to -
- (a) a basic award - based on her gross weekly pay (£287.35), her length of service (3 years) and her age at date of dismissal (52, indicating a multiplier of 1.5) this amounted to  $£287.35 \times 3 \times 1.5$  which equals £1149.40, and
  - (b) a compensatory award of £300 representing loss of statutory employment protection rights,
- making a total award of £1449.40.
53. In respect of breach of contract the claimant was entitled to 3 weeks' net pay which amounted to £257.00 (her weekly net pay) multiplied by 3 (years\* service) which equals £771.00.
54. In respect of holiday pay the claimant was entitled to 2.12 weeks which amounted to £544.84 ( $£257.00 \times 2.12$ ).
55. In respect of unlawful deduction of wages the claimant was entitled to -
- (a) Pay for the week commencing 27 September 2021 - £257.00, and

(b) SSP for the period from 4 October to 21 October 2021 - £211.97

making a total of £468.97.

56. In respect of the breach of the duty to provide the claimant with a statement of employment particulars, thus engaging section 38 of the Employment Act 2002, I decided to award the claimant the higher amount of 4 weeks' pay. There was no evidence that there had been any attempt to comply with sections 1(1) or 4(1) ERA. That made it just and equitable to award the higher amount. Accordingly the claimant was entitled to £1149.40 (£287.35 being a week's gross pay multiplied by 4). I found no exceptional circumstances which made such an award unjust or inequitable.
57. The second respondent is reminded that the sums awarded to the claimant in respect of notice pay, holiday pay and unlawful deduction of wages (so far as relating to pay for the week commencing 27 September 2021) are expressed in net terms. The second respondent must account to HMRC for income tax and National Insurance contributions in respect of these sums.

Employment Judge: Sandy Meiklejohn  
Date of Judgment: 04 April 2022  
Entered in register: 06 April 2022  
and copied to parties