EMPLOYMENT TRIBUNALS

Claimants: Kevin Hawker
Cheryl Hawker

First Respondent: Roco Vere Ltd (in liquidation)
Second Respondent: The Secretary of State for Business and Trade (the "SOS")

Heard at: Watford via CVP

On: 30 November 2023 and 8 January 2024

Before: Employment Judge Gill

Representation
Claimant: Unrepresented
First Respondent: No attendance
Second Respondent: Mr Soni for the SOS

RESERVED JUDGMENT

Mr Hawker

The judgement of the Tribunal is that the claimant was not an employee for the purposes of the claims brought under s166 and s182 of the Employment Rights Act 1996. The claim for payments against the National Insurance Fund are not well founded.

Mrs Hawker

The judgement of the Tribunal is that the claimant was an employee for the purposes of the claims brought under s166 and s182 of the Employment Rights Act 1996. The claim for payments against the National Insurance Fund are well founded.

REASONS

1. The claims of Mr and Mrs Hawker were joined in this matter. I will deal with each in turn.

MR HAWKER

2. The Claimant was a 65% shareholder and director of a limited company, the First Respondent. Initially, he operated as a sole trader, until his accountant advised him to set up a limited company due to changes in legislation at that time. He was later joined by his wife and another member of staff as additional shareholders and directors.

3. He now seeks payments from the National Insurance Fund as he argues that he was an employee of the First Respondent during the period in contention.

4. The First Respondent is now in liquidation as of 27 February 2023.

5. The Second Respondent, the Secretary of State for Business, Industry and Strategy (the "SOS"), rejects that claim and argues that the Claimant was not an employee but an office holder of the First Respondent.

6. The Claimant produced a bundle of documents, which was supplemented by one set of historic pay slips during the hearing.

7. The Claimant gave oral evidence.

Fact findings

8. The First Respondent is Roco Vere Ltd ("RVL"), incorporated on 24 March 1999. It was a small business which marketed and manufactured predominantly leather goods designed by the Claimant.

9. Also working at the company was a lady who worked in the office called Enza Panepinto, who held a 5% shareholding. Mrs Hawker, who was brought in four years and 10 months prior to liquidation, held a 30% shareholding.

10. At one time, RVL employed one non-director/shareholder staff member to assist with manufacturing, who eventually moved over to deal with production, with the Claimant doing most of the manufacturing work himself.

11. The Claimant paid himself regular dividends from the company and for a number of years was paying himself a salary that was not above the National Minimum Wage ("NMW").

12. The Claimant ran RVL for 26 years, being from the incorporation of the company until its insolvency.

13. The Claimant sought to evidence his role as employee at RVL via 2 contracts. The first was from the time of incorporation and is incredibly brief. It is dated 10 May 2000 (the "2000 Contract") and contains some of

the provisions normally found in an employment contract, albeit abbreviated in form. These include:

a. Role: *"Managing director duties, accounts, managing staff, designing products for the company, purchasing. All products designed by Kevin Hawker is Kevin Hawker's property unless stated otherwise. Kevin Hawker the MD owns all design rights to his designs."*
b. Hours of work: *"whatever is needed to run the business"*
c. Salary: *"£800 monthly + dividends"*
d. Holidays: 20 + statutory bank holidays
e. Termination: *"under normal circumstances termination of employment can only be terminated if Kevin Hawker resigns or the company ceases trading"*

14. In evidence, I found Mr Hawker to be an open, cooperative, and candid witness. He stated that the 2000 Contract was intended to act as "*more of a design contract, to protect [my] rights to the design. That was the first contract [I] had in 2000."*

15. The 2000 Contract was, however, superseded by another contract in 2011 (the "2011 Contract"). The complete version is both undated and unsigned, although another signature page appears elsewhere in the bundle as a photocopy and is signed and dated 5 April 2011. It contains the same provisions as the 2000 Contract with the following differences:

a. Salary: *"£900 per calendar month + dividends"*
b. Hours of work: *"whatever the company requires, generally 37hrs per week"*
c. Holiday: 5 weeks
d. Sick pay: contractual sick pay
e. Pension: no provision for any employee
f. No termination clause: *"3 months calendar notice"*

16. The Claimant took holiday and was paid for it via his salary.

17. I accept that the contract provided for £900 pcm plus dividends, but that this increased in some months according to the pay slips to between £1500 and £2000, with regular dividends ranging from £525 to £1750, taking the year 2022/2023 as an example.

18. There were periods where the Claimant's salary was less than the National Minimum Wage, particularly in the years leading up to the insolvency. For example, the P60 and information provided to the SOS (which was not disputed) shows:

a. 2021 - 2022: £13,200
b. 2019 - 2020: £13,200

19. The Claimant accepted this in his oral evidence stating: *"I appreciate I wasn't at minimum wage, I should've been, I can't contest that."*

20. RVL was a small business. I accept that the Claimant was very "hands on" in the business and worked across the different parts of it to get the products he had designed made and sent out, including *"packing, organising production, laser machine cutting, custom orders, emails, artwork for customer orders and creating products, some purchasing, buying new products and paying the bills."*

21. The Claimant did not accept that he was in sole control of RVL and an office holder. However, he stated in evidence: *"I didn't have someone above me dictating to me what I was meant to do."* I take this to be cogent evidence that he was not controlled or line-managed, and that material business decisions were taken by him. This was indeed envisaged by the 2000 contract, which saw him managing staff and included a termination clause which had the effect of not allowing him to be dismissed from the company. Whilst Ms Panepinto sometimes told him which orders had come through, the Claimant had no one above him exercising control over what he did with those orders and when, with no repercussions in terms of his employment status if he did not follow orders. He was in control of deciding the design of the products and how they were manufactured, marketed and produced, since they were his own protected designs.

22. I am satisfied, therefore, that the Claimant was not subject to a degree of control by RVL or by his co-directors Ms Panepinto or Mrs Hawker.

23. The Claimant explained how Covid and the Ukraine war had a negative effect on the business and that his role came to an end on 27 February 2023 when RVL became subject to voluntary liquidation.

The claim

24. The Claimant applied to the Insolvency Service for money owed after he believed he had been made redundant. He sought:

    a. Redundancy pay;
    b. Arrears of pay;
    c. Holiday pay;
    d. Notice pay.

25. That claim was rejected on the basis that he was not an employee of RVL but an office holder and therefore not entitled to claim under law.

26. ET1 was presented on 25 May 2023 and in it the Claimant seeks the following to be paid out of the National Insurance Fund:

    a. Notice pay;
    b. Holiday pay.

27. The First Respondent has played no part in these proceedings. The Second Respondent denied the claim on the basis that the Claimant was not an employee of RVL and was therefore not entitled to payments from the National Insurance Fund. The Second Respondent did not comment at this stage on the sums in dispute.

The law

Applications for redundancy payments – s166 ERA

28. Where an employer is insolvent, s166 Employment Rights Act 1996 ("ERA") provides as follows:

(1) Where an employee claims that his employer is liable to pay to him an employer's payment and either –

a. That the employer has taken all reasonable steps, other than legal proceedings, to recover the payment from the employer and the employer has refused or failed to pay it, or has paid part of it and has refused or failed to pay the balance, or
b. That the employer is insolvent and the whole or part of the payment remains unpaid,

The employee may apply to the Secretary of State for a payment under this section.

(2) In this part "employer's payment", in relation to an employee, means –

a. A redundancy payment which his employer is liable to pay to him under this Part..."

Employee's rights on insolvency of employer – s182 ERA

29. Section 182 obliges the SOS to make those payments from the National Insurance Fund, provided that it is satisfied the employee's employer has become insolvent and the sums applied are properly due:

If, on an application made to him in writing by an employee, the Secretary of State is satisfied that –

a. the employee's employer has become insolvent;
b. he employee's employment has been terminated; and,
c. on the appropriate date the employee was entitled to be paid the whole or part of any debt to which this Part applies,

The Secretary of state shall, subject to s186, pay the employee out of the National Insurance Fund the amount to which, in the opinion of the Secretary of State, the employee is entitled in respect of the debt.

Employee Status

30. It is a necessary and important feature of the above sections that payments ought only to be made to employees. S230 ERA defines an employee as:

Section 230.— Employees, workers etc.

(1) In this Act "employee" means an individual who has entered into or works under (or, where the employment has ceased, worked under) a contract of employment.

(2) In this Act "contract of employment" means a contract of service or apprenticeship, whether express or implied, and (if it is express) whether oral or in writing.

30. Case law further elaborates on the meaning of a contract of service and the criteria is established in the case of *Ready Mixed Concrete (South East) Ltd v Minister of Pensions and National Insurance [1968] 2 QB 497*, in which Mr Justice Mackenna set out a test comprising three elements required to establish the existence of a contract of services:

"A contract of service exists if these three conditions are fulfilled: (i) the servant agrees that in consideration of a wage or other remuneration he will provide his own work and skill in the performance of some service for his master; (ii) he agrees, expressly or impliedly, that in the performance of that service he will be subject to the other's control in a sufficient degree to make that other master; and (iii) the other provisions of the contract are consistent with its being a contract of service.

31. In *Nethermere (St Neots) Ltd v Gardiner and anor 1984 ICR 612, CA*, the Court of Appeal, whilst wholly endorsing the approach taken in *Ready Mixed Concrete*, described the need to demonstrate *"an irreducible minimum of obligation on each side"* of the employer/employee relationship to create a contract of services: in order for a person to be an employee, there must be a contract, and there are three essential elements which are required in order to establish a contract of employment: an obligation to provide work personally; mutuality of obligation; and the worker must agree to be subject to the control of the employer to a sufficient degree.

32. Where there is a dispute as to the genuineness of a written term in an employment contract, the focus must be to discover the actual legal obligations of the parties. All the relevant evidence must be examined, including: the written term itself, read in the context of the whole agreement; how the parties conduct themselves in practice; and their expectations of each other (*Autoclenz Ltd v Belcher [2011] ICR 1157 SC).*

33. The situation in which a controlling shareholder of a company is capable of being an employee has been addressed in a number of authorities. In *Secretary of State for Business, Enterprise and Regulatory Reform v Neufeld and anor 2009 ICR 1183, CA*, the Court of Appeal said that there was no objection in principle why a shareholder cannot be an employee:

"*There is no reason in principle why someone who is a shareholder and director of a company cannot also be an employee of the company under a contract of employment. There is also no reason in principle why someone whose shareholding in the company gives him control of it - even total control – cannot be an employee. In short, a person whose economic interest in a company and its business means that he is in practice properly to be regarded as their "owner" can also be an employee of the company."*

34. The Court of Appeal set out a two-stage approach to establish an employer/employee relationship in this context:

"Whether or not such a shareholder/director is an employee of the company is a question of fact for the court or tribunal before which such issue arises. In any such case there may in theory be two such issues, although in practice the evidence relevant to their resolution will be likely to overlap. The first, and logically preliminary one, will be whether the putative contract is a genuine contract or a sham. The second will be whether, assuming it is a genuine contract, it amounts to a contract of employment (it might, for example, instead amount to a contract for services)"

35. In *Clark v Clark Construction Initiatives Ltd and anor 2008 ICR 635, EAT*, the EAT upheld that company directors can be both employees and office holders at the same time. It identified a list of issues that a tribunal might consider in deciding whether a majority shareholder was an employee:

"How should a Tribunal approach the task of determining whether the contract of employment should be given effect or not? We would suggest that a consideration of the following factors, whilst not exhaustive, may be of assistance:

(1) Where there is a contract ostensibly in place, the onus is on the party seeking to deny its effect to satisfy the court that it is not what it appears to be. This is particularly so where the individual has paid tax and national insurance as an employee; he has on the face of it earned the right to take advantage of the benefits which employees may derive from such payments.
(2) The mere fact that the individual has a controlling shareholding does not of itself prevent a contract of employment arising. Nor does the fact that he in practice is able to exercise real or sole control over what the company does.
(3) Similarly, the fact that he is an entrepreneur, or has built the company up, or will profit from its success, will not be factors militating against a finding that there is a contract in place. Indeed, any controlling shareholder will inevitably benefit from the company's success, as will many employees with share option schemes.
(4) If the conduct of the parties is in accordance with the contract that would be a strong pointer towards the contract being valid and binding. For example, this would be so if the individual works the hours stipulated or does not take more than the stipulated holidays."
(*5) Conversely, if the conduct of the parties is either inconsistent with the contract (in the sense described in para.96) or in certain key areas where one might expect it to be governed by the contract is in fact not so governed, that would be a factor, and potentially a very important one, militating against a finding that the controlling shareholder is in reality an employee.*
(6) In that context, the assertion that there is a genuine contract will be undermined if the terms have not been identified or reduced into writing (Fleming). This will be powerful evidence that the contract was not really intended to regulate the relationship in any way.
(7) The fact that the individual takes loans from the company or guarantees its debts could exceptionally have some relevance in analysing the true nature of the relationship, but in most cases such factors are unlikely to

carry any weight. There is nothing intrinsically inconsistent in a person who is an employee doing these things. Indeed, in many small companies it will be necessary for the controlling shareholder personally to have to give bank guarantees precisely because the company assets are small and no funding will be forthcoming without them. It would wholly undermine the Lee approach if this were to be sufficient to deny the controlling shareholder the right to enter into a contract of employment
(8) Although the courts have said that the fact of there being a controlling shareholding is always relevant and may be decisive, that does not mean that the fact alone will ever justify a Tribunal in finding that there was no contract in place. That would be to apply the Buchan test which has been decisively rejected. The fact that there is a controlling shareholding is what may raise doubts as to whether that individual is truly an employee, but of itself that fact alone does not resolve those doubts one way or another."

30. In *Neufeld*, the Court of Appeal modified slightly the eight factors identified by the EAT in *Clark* but otherwise approved them.

31. The SOS also referred me to *Rainford v Dorset Aquatics Ltd EA-2020-000123-BA, UKEAT/10126/20/BA*, which held that

"although there was no reason in principle why a director/shareholder of a company could not also be an employee or worker, it did not necessarily follow that simply because he did work for the company and received money from it, he had to be one of the three categories of individual identified in s 230(3) of the Act. Overall, the tribunal's conclusion that the appellant was not an employee or worker was one of fact based on relevant factors and was not perverse."

National Minimum Wage

30. Section 1 of the National Minimum Wage Act 1998 provides that an employee is entitled to be paid the national minimum wage. However, a director is not bound by this provision and may receive a salary less than minimum wage.

Findings

31. The determination of the Claimant's employment status is a question of fact and all relevant factors must be considered.

32. For the purposes of determining whether the Claimant was operating under a genuine contract of employment, I must have regard to the two-stage approach taken in *Neufeld*. The starting point is to consider whether the contract drawn up between the Claimant and RVL was a sham.

33. The Claimant stated in evidence that the 2000 Contract was put in place to protect his designs. He gave evidence that the 2011 Contract was a generalised template and that he should have sat down with a lawyer to draw it up.

34. I find that the both the 2000 and 2011 Contracts as drafted were "not really intended to govern the relationship (*Fleming)*" between the Claimant and

RVL. It is more likely in my view that they were drawn up by the Claimant in an attempt to protect his designs rather than to make himself an intentional employee of RVL. There are a number of elements within the contracts which, taken together, render them incapable of being contracts that could suitably pertain to an employee, as such clauses are likely to be void in an employment contract or not open to an employee:

a. The contract that the Claimant drew up for himself envisages payment of less than the NMW, a state of affairs that is only available to an office holder and not lawfully to an employee. An employee must be paid the NMW, whereas an office holder can set their own level of remuneration;
b. The number of hours to be worked is not identified but stated in general terms. An employee contract ought to have an identified number of working hours, and/or a clause to opt out of these hours, so that employees are sure what their obligations to the employer are. Terms must be specific and identifiable. A vague description of working hours is open to an office holder only, who can decide when he works, without repercussion;
c. In the 2000 contract, the Claimant was unable to be dismissed, his role being terminated only upon his resignation or the company going out of business, sustaining in my view the spirit of being a sole trader for 11 years until the 2011 Contract removed this clause.

35. I find, therefore, that both contracts (the 2011 Contract taking us up to the date of insolvency) were not genuinely intended to transform and render the Claimant from a sole trader to an employee of RVL as opposed to its office holder.

36. Further, having regard to the factors also set out in *Ready Mixed Concrete* and *Clark,* I find that the 2011 Contract and the Claimant's conduct did not reflect the true position of the Claimant as an employee at the date of insolvency for the following reasons:

a. The Claimant decided to pay himself at various times a salary at odds with that stipulated in the contract. When these met the NMW, the Claimant's evidence was that it was to top up his pension and because his accountant had told him to. I find that it was not a decision taken because the Claimant thought he was an employee and must therefore lawfully meet the NMW. As an office holder, he was capable of paying himself more if required, which is an option not open to an employee;
b. The Claimant stated different hours worked in the ET1 and his application to the SOS, and the Contracts did not set specific working hours, demonstrating that he could set his own hours rather than adhere to a specific and identifiable clause in the contract, as an employee would be expected to do;
c. Mutuality of obligation: the Contract places generalised obligations on the Claimant, such as working as many hours as the company requires and a salary which is not open to an employee. The Claimant provided himself with his own work through marketing of his own designs and was not obliged to take on a client/buyer, for

example, if he did not wish to. I find therefore that the mutuality of obligation was that of an office holder and not an employee.

d. Control: in circumstances where the Claimant is a majority shareholder of RVL and also a director, the authorities establish that a controlling shareholder and director can be capable of being an employee. However, I find that RVL did not exert sufficient control over the Claimant for this to be the case. Initially the company functioned with the Claimant being a sole trader and it was only converted into a limited company on advice of his accountant following a change in legislation. He described the 2000 contract as a way of protecting his designs, rather than an employment contract *per se*. I find that the spirit of being a sole trader in control of his own designs continued into the limited company at both this stage and up to the date of insolvency. The Claimant stated in evidence: *"I did not have someone above me dictating to me what I was meant to do."* He had no line manager and was a 65% shareholder. He was also unable to be dismissed under the 2000 contract, although the 2011 contract included a 3 month notice period. Whilst he was quite "hands on" in the daily running of the business, carrying out manufacturing, production, marketing and other roles, I find that the Claimant was in control of what needed to be done as it was a matter of manufacturing and producing his own designs, and he had been doing this ever since he was a sole trader. It is difficult to picture a scenario where one of the other staff members would be able to control, modify, or stop him from designing or manufacturing his products as he had envisaged them to be. He was essentially in charge of his own destiny and I find that he himself occupied the position of exerting control over the other staff members. I find that the move to a limited company was not to establish or enter into an employer/employee relationship with RVL and that this continued to be the position at the date of insolvency. This is supported by a similar clause in the 2011 contract which tries to enshrine this design ownership: *"all products designed by Kevin Hawker is Kevin Hawker's property and owns all rights to designs and manufacture unless stated otherwise."* Further, he was not capable of being dismissed from the job, as it was his own designs that were being manufactured and, without him, the products could not be manufactured or produced. The business would cease to exist. Taking the above reasons together, I find that the test of control fails and that RVL did not exert sufficient control over the Claimant.

e. Personal service: The Claimant stated in evidence that he employed someone else at one time to do the manufacturing but that that person went on to do the production tasks after a while – both are jobs that the Claimant regularly did himself. He also brought in his wife to help develop one of his brands and then to assist him with manufacturing and production. Since everyone helped out wherever the Claimant needed them to, I find that the obligation of personal service by the Claimant was not met as he was able to hire someone else to fulfil some of his own tasks and had in fact done so.

37. In summary, whilst no one single factor may be determinative of status, the factors taken as a whole which I find go against the Claimant's status as an employee are:

a. The employment contracts taken as a whole were not ones that were open to an employee, envisaging as they did a salary less than the NMW, undefined hours of work, and an inability to be dismissed;
b. The contracts were not intended to govern the Claimant's relationship to RVL as an employee but was to protect his design rights or for legislative reasons;
c. He was a 65% shareholder;
d. He gave himself regular dividends alongside a salary less than the NMW, which is an option not open to an employee but an to office holder;
e. He regularly received a salary of less than the national minimum wage, which would be unlawful for an employee to receive, but open to an office holder;
f. He was able to choose and modify how much to remunerate himself which is a privilege not open to an employee;
g. The business was to manufacture his own designs and there was no one above him telling him what to do. He was in control and in charge of his own destiny;
h. The conduct of the Claimant is inconsistent with the definition of an employee;
i. He fails the tests of mutuality of obligation, control, and personal service.

38. I conclude therefore that the contract was not capable of being one as between employer and employee and that the essential ingredients and conduct for a contract of service were not present. I find that the Claimant was not an employee throughout the relevant period.

39. Consequently, the Claimant's claim for payments from the National Insurance Fund and the First Respondent must fail.

MRS HAWKER

40. Mrs Hawker also seeks payments from the National Insurance Fund as she argues that she was an employee of RVL during the period in contention. Her application for payment out of the National Insurance Fund was made alongside Mr Hawker's and in the same terms.

41. It was also rejected by the SOS for the same reasons, namely that she was not an employee of RVL but an office holder.

42. The Claimant used the same bundle of documents as Mr Hawker and gave oral evidence.

Findings of fact

43. The facts pertaining to RVL are as found above for Mr Hawker.

44. The Claimant joined the company as a 30% shareholder and director on 5 April 2018 and worked there until its insolvency on 27 January 2023. This was a period of 4 years and 10 months.

45. The Claimant was initially brought on as a director to develop a particular brand through trade fairs. She had worked for another company previously. She described in evidence that when Covid hit, the business was damaged financially and stated: *"I was put to work on whatever projects needed my help and assistance. I worked in the warehouse, took instructions from Enza, Helen, and Kevin. I would work on the production line, packing of orders, some online work, product descriptions."*

46. Whilst I found the Claimant to be a guarded and not entirely forthcoming witness, I am satisfied from her evidence that a level of control was exercised over her.

47. The Claimant sought to evidence her employment via a contract dated 6 April 2018, provided to her by RVL. It contained more definite and identifiable terms of employment than Mr Hawker's own purported contract, notwithstanding a salary less than the NWM:

    a. Job title: *"Director with a 30% shareholding. Responsible for digital platforms content, new products, editing listings, Zaida brand and some warehouse and production work at busy times"*
    b. Salary: *"£1200 a month + dividends"*
    c. Hours of work: *"The Employee is employed for 30 hours a week"*
    d. Holiday entitlement: 1.66 days per calendar month pro rata
    e. Sick pay, pension entitlement via NEST, a disciplinary procedure for minor and gross misconduct, and Notice period of 1 month.

48. The contract was provided to the Claimant by RVL/Mr Hawker and I accept that the Claimant signed it believing it was a contract of employment intended to document her status as an employee. I find that it is more likely than not that she did not realise on signing it that the salary being provided to her was unlawful, being less than the NMW. On this basis, and in the context of all other clauses being valid for an employee contract, I find that the contract was not a sham and that the Claimant understood it to establish her status as an employee of RVL and as a contract of service.

The claim

49. The Claimant applied to the Insolvency Service for money owed after she believed she had been made redundant. She sought:

    a. Redundancy pay
    b. Arrears of pay
    c. Holiday pay
    d. Notice pay

50. The claim was rejected on the basis that she was not an employee of RVL but an office holder and therefore not entitled to claim under law.

51. The ET1 was not present in the bundle but it is clear from the Second Respondent's ET3 that one was filed.

The law

52. I have regard to the same legal framework set out in Mr Hawker's claim above.

Findings

53. The determination of the Claimant's employment status is a question of fact, taking into account all relevant factors.

54. For the purposes of determining whether the Claimant was an employee of RVL, I must have regard to the two-stage test in *Neufeld.* The starting point is to consider whether the contract drawn up between the Claimant and RVL was a sham. I have found above that it was not and that it was intended to reflect the relationship of employee/employer.

55. Further, having regard to the factors in *Ready Mixed Concrete* and bearing in mind *Clark*, I find that the Claimant meets the criteria for being an employee of RVL for the following reasons:

    a. Mutuality of obligation: In her evidence she stated that she was *"put to work"* wherever she was needed by RVL/Mr Hawker. I find that the Claimant was obliged to accept the work that Mr Hawker sent her way and that it was not open to her to refuse this work;

    b. Control: I find that Mr Hawker exercised a sufficient degree of control over the Claimant's work, stating as she did that she was *"put to work"* by him wherever he needed her to be;

    c. Personal service: I find that the Claimant was personally required to perform the work given by RVL and would not herself be able to hire someone to perform her function for her. This is particularly the case for the development of the Zaida brand, which she was brought on initially to spearhead.

56. I find therefore that these criteria are met and that the Claimant was an employee throughout the relevant period.

57. Consequently, the Claimant's claim for payments from the National Insurance Fund, if any fall due, must succeed.

Remedy

58. A hearing will be listed to determine remedy in relation to Mrs Hawker's claim with a time estimate of 2 hours.

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Employment Judge Gill

_____

Date 12 January 2024

RESERVED JUDGMENT & REASONS SENT TO THE PARTIES ON 2 February 2024
FOR EMPLOYMENT TRIBUNALS