



EMPLOYMENT TRIBUNALS

BETWEEN:

Claimant
Mr W Kibble

And

Respondent
GL Events UK Limited

AT A FINAL HEARING

Held: Nottingham by CVP **On:** 13 August 2024

Before: Employment Judge R Clark (Sitting alone)

REPRESENTATION

For the Claimant: Mr Kibble in person.

For the Respondent: Mr Willey, Solicitor.

RESERVED JUDGMENT

1. The claim of unauthorised deduction from wages **succeeds in part.**
2. The respondent shall pay the claimant the sum of £938.11 unlawfully deducted from the claimant's December 2023 pay.

REASONS

1. Introduction

1.1 This is a claim for unauthorised deduction from wages. The claimant claims he suffered an unlawful deduction in his December pay of £2000. There is no dispute that £2000 was deducted as reimbursement for the cost of a training course he attended between 30 October and 9 November 2023. The issue in this case is whether the deduction was authorised and lawful.

1.2 This hearing was listed on the short track with a time estimate of 2 hours. With three witnesses to hear, we substantially ran over but were able to conclude the parties' participation. As a result, however, I have had to reserve judgment.

2. Issues

2.1 Mr Kibble's challenges can be summarised under the following four headings which overlap in part. They are: -

- a) The vitiated agreement point. Mr Kibble says the agreement should be set aside on the ground that he was subject to "Coercive and pressurised management style to enforce training agreement".
- b) The unlawful contractual agreement point. Mr Kibble refers to an ACAS website which states that training agreements should be formed prior to training commencing.
- c) The section 13 point. In this, Mr Kibble asserts "there is a breach of the Employments Rights Act 1966" (which may include the timing of the agreement overlapping with b).
- d) The mandatory training point. Mr Kibble asserts that the training "was mandatory training and there was no option given by the company to opt-out". This goes to the application of the National Minimum Wage Act 1998 and associated regulations.

3. Facts

3.1 The claimant was employed as an IT Analyst starting a second spell of employment in 2021. His employment was subject to a written contract signed by the claimant on 11 June 2021. The contract did not make any provision for training of any sort. However, at clause 24 it contains a provision headed "deductions from pay" which provides: -

24.1 The company shall be entitled to deduct from any basic salary or other payments due to you (including but not limited to bonus payments or any sums due to you at termination of your employment), any money which you may owe us at any time during your employment.

3.2 The claimant's work required him to operate the respondent's systems and IT resources, aspects of which use a particular type of software to virtually manage the IT infrastructure and systems. This has the benefit of increased efficiency, power and fault management. I find it is an essential part of the IT infrastructure. Recent to the events in this case, the respondent had changed the software that provided this virtual capability moving to a new product called VMWare. I find VMWare had been installed with little in the way of training. Mr Kibble, and no doubt the other 2 colleagues in the team and his manager Mr Koppe, were able to operate it to a basic level of functionality with self-directed learning. It is not until they had attended the training course that is central to this case that Mr Kibble was able to perform the necessary advanced operations such as performing a system update.

3.3 I find there was a recognised skills deficiency in the IT team in respect of VMWare. I find this was explicitly raised during Mr Kibble's annual appraisal in March 2023 where, in the box marked "learning needs identified" Mr Koppe wrote: -

"training on VMWare which is the new group infrastructure solution"

3.4 I have not been shown any similar appraisals for Mr Kibble's colleagues, but I find this training need was identified for all three of them and also Mr Koppe himself as the IT Manager.

3.5 Mr Koppe began searching for a training provider. This proved difficult and expensive because of the specialist nature of the product. He put a cost case to the finance director to approve at a time when the quotes were in the region of £20,000 and was told to find a cheaper option. He did and eventually settled on a quote from a company called Koenig at £10,000 including VAT. Some concerns were held about that provider's solvency or ability to deliver and the fees were therefore agreed to be paid as 1/3rd deposit and 2/3rd balance on completion. I find Mr Kibble was not involved in those negotiations and had no idea who the provider might be, the details of the course itself and what the costs of the training might be.

3.6 I found Mr Koppe's explanation of the costs approval process to be vague. Nothing was in writing. I asked whether the issue of the employees signing a training costs recovery agreement was discussed with the FD or formed part of his decision making. On balance, I find it was not part of the decision making. The result is that the FD's support for the training was based not on funding something the individuals wanted for their own needs, but something the business needed to perform the IT function.

3.7 Over the summer months, I accept that the employees continued to express their interest in receiving training on VMWare. At that initial stage, I find they did not know they would be presented with a training costs recovery agreement, and they did not know the cost of the training that they would be potentially underwriting if they left their employment.

3.8 In August or September, I accept that Mr Koppe did tell the claimant, and probably the others, that he thought the respondent would in all likelihood want them to sign a training costs recovery agreement. He thought it might be needed to protect the investment should they leave employment in the region of 12 months after undertaking the course. The claimant still did not know the cost of the course and none of the discussions were put in terms of whether the employees still wanted to undertake the training. That, too, points towards it being a business need for the roles being performed, rather than an individual desire to do something peripheral or tangential to it.

3.9 The course was booked with Koenig in October. The course was scheduled to take place from 30 October 2023 until 10 November 2023. All four staff were required to schedule their availability to attend the course. I find Mr Koppe did ask the claimant to organise the administrative task of raising the initial purchase invoice. I do not accept that performing that task would necessarily lead him to understand this was the invoice for the training and, to the extent that it might have done, it would have indicated that the total net cost was £2777.33,

when in fact the cost would be three times that. On balance, I accept Mr Kibble was not copied into the email [at 38] setting out the course costs of £8,000. In fact, that figure was an error and it should have been £8331.99 net of VAT, but the respondent stuck with the figure of £8,000 when drafting the training cost recovery agreements.

3.10 No training costs recovery agreement was prepared or discussed further with the claimant or his colleagues at this stage. Bluntly, the explanation of various annual leave or absences does not really make sense. Mr Koppe was absent from 13 October until 22 October. Ms Dalby, who would later prepare the agreement, was absent on Friday 3 and Monday 6 November and says she was at another office working during the intervening period they were both at work. Both parties were able to send emails. The agreement is in a template form. The only information needed to complete it and present it to the staff concerned was the cost, the identity of the individuals to whom it would apply and a description of the course that it related to. It looks to me as though all that was provided to Ms Dalby in the email to her of 13 October 2023. To the extent that the description of “VMWare training” was too imprecise for her to use as the course description, no effort was made to ask anyone for a more specific title.

3.11 On 30 October 2023 the claimant commenced the 10-day course with his colleagues. All four completed the first week. It was not until the Tuesday of the second week, on 7 November 2023, that the claimant and his colleagues were presented with the training costs recovery agreement. I have not been shown the email that attached it but it is common ground that Ms Dalby sent the original version that morning. It proposed a 24-month recovery period. I find Mr Kibble and his colleagues were unhappy about it. Whilst I accept the focus of initial concern was on the obvious increase in the recovery period from the 12 months that Mr Koppe had suggested might apply, to 24 months, I find that the employees’ concerns went beyond that. It included the fact that this was the first time they had any sense of what the cost would be and how much they would each be expected to repay if they left. It included the fact the course had already started and they now knew it was not a certificated course. I accept it would potentially have had some value to the individual’s CV, as long as the VMWare product was used by a future employer, but I do not accept this was something the claimant was seeking to undertake for his own sake or development. This is not like an employee who desired to undertake a developmental qualification which might improve their career chances in the future, whilst giving some peripheral benefit to the current employer in the meantime. The real value of this course was in Mr Kibble being able to better do the job that he and others were then employed to do. As Mr Koppe himself put it, the course added considerably to their understanding of VMWare.

3.12 As a result of the initial concerns, Mr Kibble and others spoke with Mr Koppe. I find, on balance he did make representations to the effect that they were expected to sign it and that one of them (i.e. them or him) would be getting a rocketing if they didn’t. He did, however, agree with the point about the recovery period. Ms Dalby was asked if it could be redrafted which she did after first confirming the reduced period with the FD.

3.13 The email attaching the revised agreement was sent to the claimant at 2.56PM. The claimant signed and returned that agreement, attaching it to an email timed at 3.06, 10 minutes later. By that agreement, the claimant agreed to repay 100% of the costs if he left employment within 9 months and 75% up to 12 months. I do not accept there was any further conversation in that time or that there was anything pressurising Mr Kibble to sign it.

3.14 There is then a period of approaching 2 hours before the claimant emails Ms Dalby at 4.56PM setting out his and his colleagues concerns. There clearly was ongoing unrest about what they had been asked to sign.

3.15 Faced with the terms of the agreement, I find the claimant took the view he did not want to undertake the course any longer. On 8 November 2023 he emailed at 08:37 [46] prior to the training session beginning stating: -

I personally don't want to partake in further training sessions as this training benefits the company not me personally the same for Olly and Paul. I will revert from today back to my job role as I have enough to be working on before I go away the end of this month.

3.16 I find the claimant was then then told he must attend. Ms Dalby wrote: -

Hi Will,

I fully appreciate the comments made.

You will all need to attend the training this week to complete the course we will catch up tomorrow regarding the training agreements.

3.17 The claimant did effectively complete the course, save that he did not attend on 10 November due to being off sick. I find there was no further discussion about the training agreement.

3.18 Around this time Mr Kibble was contemplating other employment opportunities. He says this situation convinced him to progress those options and he did successfully. On 4 December 2023 he submitted his letter of resignation. It stated: -

It is with regret that I am writing to inform you of my decision to resign from my position as senior IT analyst at GL events UK. My last day of work will be 04/01/2023 (sic) (to be confirmed) This is to ensure cover during Carl's annual leave in the first week back.

I'm grateful for the opportunities and experiences that I gained since returning in 2021.

Please let me know if there's anything I can do to ensure smooth transition for my replacement. I'm happy to assist in any way I can.

3.19 The resignation was acknowledged on 7 December confirming 4 January as the last day of employment. Neither letter raises the issue of the training costs recovery agreement or its application in the circumstances of this termination.

3.20 However, on 8 December Mr Kibbled restated his position on the training agreement and put to the employer that the agreement was unlawful because it should have been presented prior to the course commencing that takes his wage below the minimum wage due

to undertaking mandatory job related training. The respondent replied after taking advice rejecting both contentions. It is those contentions which are central to the case before me today.

3.21 On 26 December the deduction was made from the claimant's pay leaving him with £538.72 net instead of £2538. There is no dispute that net figure was substantially below the national minimum wage rate for that pay period.

3.22 The parties were in agreement with the claimant's basic approach to calculating the minimum wage for the December pay period. The applicable rate of the national minimum wage was £10.42 per hour. The claimant worked 40 hours per week giving a gross weekly wage of £416.80. That equates to £1806.13 gross per calendar month. What the claimant did not calculate, but accepted would apply, was the relevant statutory deductions as applied to someone earning that gross salary with his tax code in the 2023/24 tax year and together with the 6% deduction for employee pension contributions. Using a PAYE calculator, those are £129.90 for income tax, £91.04 for national insurance and £108.37 for employee pension contribution. The total deductions would then be £329.31 leaving the net pay for that pay period at £1,476.83.

4. The law

4.1 Section 13 of the employment rights act 1996 provides

13 Right not to suffer unauthorised deductions.

(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 in writing his agreement or consent to the making of the deduction.

...

6) For the purposes of this section an agreement or consent signified by a worker does not operate to authorise the making of a deduction on account of any conduct of the worker, or any other event occurring, before the agreement or consent was signified.

4.2 An agreement may be vitiated under the normal common law principals of contract. But signing an agreement "under protest" does not itself vitiate the agreement. In **Laird v AK Stoddart Ltd [2001] IRLR 591 the EAT** said; -

"If an employee agrees to a contractual variation even under protest, he can be said to affirm it if he continues in the workplace. What is required to avoid such a conclusion in that situation is a lack of consent which may be evidenced either by a refusal to accept the position or by succumbing to some form of duress or pressure. Merely to sign under protest is not enough... If the appellant signed the contract and was thus consenting, albeit under protest, then he has agreed to the variation. He will have to establish that his signature was appended under such duress as amounts to vitiation of consent."

4.3 Regulation 12 of the National Minimum Wage Regulations 2015 provides an exception for certain deductions from pay which are not treated as reducing the pay for the purpose of the national minimum wage act. In particular, Reg 12(2)(a) provides: -

(2) The following deductions and payments are not treated as reductions—

(a) deductions, or payments, in respect of the worker's conduct, or any other event, where the worker (whether together with another worker or not) is contractually liable

4.4 The meaning of 'any other event' for which the worker is contractually liable was considered by the EAT in **Commissioners for Revenue and Customs v Lorne Stewart plc 2015 ICR 708**. The respondent deducted wages from an employee's final pay, as it was contractually entitled to do, in respect of the cost of a training course that she had attended. That deduction put the employee's wages below the level of the minimum wage. HMRC issued a notice of underpayment. The respondent argued on appeal that a voluntary resignation amounted to 'any other event' under the equivalent predecessor to Reg 12(2)(a). The ET and then the EAT agreed that the effect was the deduction must therefore be disregarded for the purpose of ascertaining whether the employee had received the NMW. The EAT observed that while the 'event' must have some relationship to conduct for which the worker is responsible, it does not have to be something akin to misconduct. A voluntary resignation or damage to property for which the worker is responsible comes within the concept of 'any other event'.

4.5 Regulation 13 provides the opposite effect where sums deducted do not continue to be counted in the calculation of NMW. In other words, unlike regulation 12, where regulation 13 applies it is the amount left after the deduction which is counted. It provides: -

13. Deductions or payments as respects a worker's expenditure

(1) Subject to the exception in paragraph (2), the following deductions and payments are to be treated as reductions if the deduction or payment is paid by or due from the worker in the pay reference period—

(a) deductions made by the employer as respects the worker's expenditure in connection with the employment;

4.6 This provision was considered in **Commissioners for HM Revenue and Customs v Ant Marketing Ltd 2020 IRLR 744, EAT**.

4.7 Deductions for training costs were taken out of the workers' wages pursuant to a contractual provision that applied if they left their employment for any reason other than redundancy within 12 months of completing mandatory induction training. In this case the training was mandatory and satisfied reg 13(1)(a) test of 'as respects the worker's expenditure in connection with the employment'. Such expenditure would be directly akin to compulsory expenditure on uniforms or essential tools to do the job.

4.8 Significantly, the EAT added that expenditure need not be mandatory in order for it to be 'in connection with the employment', but the fact that in this case it was mandatory, and

that employment could not be secured without it, meant that it is all the more likely to be regarded as being in connection with employment under Reg 13(1)(a).

5. Discussion

Issue a) The Vitiating Agreement Point

5.1 There is no dispute £2000 was deducted from the claimants pay on or around the 26th of December 2023 in accordance with the written agreement signed by the claimant on 7 November 2023. That gives authority for the deduction.

5.2 To vitiate that agreement, to set it aside, means it has to have been induced by misrepresentation or the claimant put under duress or some fundamental mistake or undue influence in a relationship of trust and confidence or where a party lacks capacity. There is no mistake nor misrepresentation argued and Mr Kibble clearly had capacity to contract.

5.3 There is nothing in the circumstances in which the claimant signed that agreement that would vitiate the agreement. He knew training costs would be subject to a reimbursement agreement such as this. He believed that the period in which such an agreement would operate would ordinarily be 12 months. When the first draft contained a period of 24 months, he took steps to renegotiate that so that the period would be reduced to 12 months.

5.4 I do not accept the conversation with Mr Koppe, to the extent it included some statement along the lines of if you don't sign one of us is going to get a rocketing goes far enough to amount to undue influence. That is especially so as Mr Kibble was demonstrably in a position to argue his sense of injustice about the agreement and the reason why he signed the second draft has not been adequately explained by him. Although there are clearly failings in the respondent's handling of the arrangements for this course, Mr Koppe did at least believe the employees wanted to undertake the training knowing that they would be asked to sign a training agreement. Faced with the staff apparently reneging on the agreement to sign the training agreement, his expression is as much an expression of the position he was then in with his superiors.

5.5 I also do not regard those facts to amount to duress which, short of threats of physical assault, must amount to illegitimate pressure towards the victim amounting to compulsion of the will in order to vitiate the agreement. For the same reasons, the manner in which the second version was signed so quickly does not support this was the case. This is really about his protests and as the case of Laird shows, signing to agree to the terms of a document but doing so under protest, is still signing to agree to them.

5.6 One issue for the claimant seems to be that he did not know the cost of the course which he would ultimately be required to reimburse was £2000. That is true only up to the point of the first draft of the training agreement being received. It cannot be said that he did not know that before he signed the agreement because the agreement explicitly states that figure. Mr Kibble's contention is that he had by then already commenced the course but that seems to me to have been a perfectly valid reason to refuse to sign the agreement. But he

did sign the agreement. Refusing to sign would have meant the employer had no lawful authority to make a deduction from wages and this was an option open to the claimant. It may have had other options open to it whether ultimately to treat the refusal as a matter of conduct but in view of its failings to organise the agreement at a time when the employees and the employer could make an informed decision about the value of the course, that seems to me to have been unlikely. Similarly, the claimant could have treated the circumstances of this matter as conduct likely to undermine trust and confidence and resigned in response but neither has taken either of those courses.

5.7 Consequently, I conclude the agreement stands as lawful authority to deduct.

Issue b) The Unlawful Agreement Point and Issue c) the section 13 point

5.8 It is convenient to deal with these two points together as they amount to two ways of raising the same issue of timing. Mr Kibble seeks to set aside the lawfulness of the agreement because of the time it was signed. He has referred generally to the Employment Rights Act 1996. More particularly, I have cited section 13(6) above which provides the requirements as to the timing of the agreement.

5.9 It is clear that the agreement or consent of the worker referred to in s 13(1)(b) must be obtained not only before the deduction has been made but also before the incident which is said to justify the deduction has occurred. This is because of the effect of s 13(6).

5.10 The deduction was 26 December 2023. The agreement was reached before that date and therefore complies with that part of the condition. The question then is what is meant by “the incident which justified the deduction”. There are various contenders: -

- a) Starting the course on 30 October;
- b) Finishing the course on 10 November; or
- c) The claimant’s resignation on 4 December.

5.11 The claimant says it is the first. He has not cited authority for that but relies on an extract from the ACAS website which very briefly says: -

Employers might be able to deduct money from final pay for training courses. This can only happen if the deduction was agreed in the contract or in writing beforehand.

For example, an employer could ask someone to agree in writing before a training course to pay back costs if they leave within 6 months.

If the employer is deducting money for mandatory training, the deduction must not take the employee's final pay below the National Minimum Wage.

5.12 I consider these statements to be patently good advice. I do not consider them to be a comprehensive statement of the law. For example, reference to “beforehand” must be attempting to put s13(6) into plain English but, as I have stated, s13(6) actually contains two parts. The second paragraph of the website is, explicitly, an example. Clearly there is good

practice in getting the agreement in place before the course. That is as much in the employer's interests as the employee may not then sign it.

5.13 In my judgment, for the purpose of section 13(6), there is nothing to repay at the time the course had started, at any point during it, or on its completion. In fact, there is nothing to repay (or be deducted from pay) at any time afterwards for the entirety of the recovery period as long as the employment continues. None of those events can therefore be said to trigger the deduction. The event that triggers the deduction is the termination of employment. In this case that happened by the claimant's resignation and that is the prior event for the purpose of section 13(6). As a result, the agreement was signed both before the deduction was made and before the need to make the deduction arose.

5.14 In any event, this agreement is additional to the contract signed in June 2021 which was clearly before all the events. It may be circular, as the entitlement to the repayment arises from the November agreement, but insofar as that agreement gives the employer an entitlement to the money, the existing contract appears to authorise a deduction from wages to recover it.

5.15 Consequently, the agreement withstands this challenge also.

Issue d) The Mandatory training point

5.16 Just as Mr Kibble relied on internet guidance as to the timing of the agreement, both parties also rely on guidance for the mandatory nature of the training. Mr Willey said his research was unable to go behind the guidance he had to identify the law that it was based on. I do not know whether the guidance he referred to had different authority, but the legal issues I have identified engage with regulations 12 and 13 of the NMW Regulations 2015 and the relevant case law. In particular, reference to mandatory appears to flow from the 2020 case *Ant Marketing*, referred to above. That appears to me to cover the same ground.

5.17 My conclusion so far mean that the deduction is lawful. As an agreement is in place, Reg 12(2)(a) would appear to apply. There is contractual liability arising from an "any other event" which, as in the *Lorne Stewart* case, would be Mr Kibble's 'conduct' in resigning. If matters ended there, the effect of regulation 12 would mean that the deduction of £2000 was to be treated as part of Mr Kibble's wages for the purpose of calculating the National Minimum Wage in that pay reference period. That would result in a figure substantially in excess of the minimum.

5.18 However, I have come to the conclusion that things do not end there. In this case I am satisfied that Reg 13(1)(a) is engaged. I am satisfied that the effect of the deduction is to render the deduction for the training to be an expenditure by Mr Kibble in connection with the employment.

5.19 I do not read the Judgment of the EAT in *Ant Marketing* to require the training to be mandatory, although I accept that the guidance both parties have found uses that language. There is no need for new language to be superimposed on the regulation to create a new test

or threshold of “mandatory”. I prefer to seek to apply the statutory test as it is, but as informed by the authority on it. As it happens, the **Ant Marketing** case engaged with a situation where the training course was in fact mandatory. In that case the employee had no choice at all as it was part of being recruited. That is at one extreme and I accept, as the EAT effectively said, that where something is labelled mandatory that it will be easy to satisfy the test of expenditure in connection with the employment, but it does not need to be mandatory to do so. The question then is what does that mean? What is the threshold?

5.20 At the other extreme, I do not consider the reference to “employment” in the test of “expenditure in connection with the employment” means merely because the context of the payment is that of the employment *relationship*. That is not enough. By definition, every single case arises in an employment setting, under the NMW Act and its associated Regulations. That would mean all deductions would always be connected with the employment. In my judgment, the word employment means the specific role that the employee is employed to do and the provision engages where the expenditure is necessary for the employee to carry out his actual job, that is his *employment*. It is illustrated in other contexts by deducting the cost of tools to do the job or PPE to do it safely.

5.21 In this case, the training was not “mandatory” in the sense that the employees had some participation in the initial decision whether to undertake the course on this topic. That, it seems to me, would make it difficult to call it mandatory in the strict sense of the word, although it would effectively become so as a result of the arrangements then being put into place without further consultation with the affected staff.

5.22 However, that aside, I remain satisfied that the nature of the training, the relevance to the work actually being performed and the circumstances in the respondent’s planning of it are sufficient to properly say it was in connection with Mr Kibble’s employment. Those reasons are: -

- a) This was a new group infrastructure solution that Mr Kibble (and others) had to operate as part of their employment.
- b) The initial installation had not come with any meaningful training. A training need was identified in Mr Kibbles annual appraisal which, in all respects, focused on his performance in the job he was doing.
- c) All four of the team were put on the training at the same time.
- d) The FD supported the cost of the training without an individual training agreement forming part of the initial costs justification.
- e) There was no attempt to sign up the employees before committing to the training by an external provider.
- f) There was no attempt to discuss the costs of the training with the employees before committing to the training.

- g) Mr Kibble and others were required to schedule the training dates and attend.
- h) Mr Kibble was not able to withdraw from the course when he asked and was told to complete it.
- i) The course was said by the respondent to be valuable because it added considerably to their understanding of VMware.
- j) Mr Kibble was able to perform essential tasks on the VMware product such as system upgrade only after attending the training.

5.23 The practical consequence of regulation 13(1) engaging because of regulation 13(1)(a) being satisfied, is that the deduction is not counted in the calculation of pay during the pay reference period to which it relates. That pay reference period is December 2023. The rate of the national minimum wage meant Mr Kibble had to be paid £1806.13 gross for that pay period or, in his particular circumstances, £1,476.83 net. Anything below that latter figure would mean his pay in that pay period fell below the national minimum wage. That is what happened in this case when he was unlawfully paid £538.72. On the other hand, the employer was entitled to make the deduction so long as it did not reduce his pay below the NMW. That means the claimant should have received £1,476.83. He is therefore entitled to the difference between that and what he did receive, in the sum of £938.11.

5.24 No further adjustment is needed for the incidence of tax, NI and pension which were taken from the actual gross pay before the deduction so this adjustment is to the net pay only.

6. Conclusion

6.1 For those reasons the claim succeeds in part by the protection of the national minimum wage. The claimant is entitled to be repaid the sum that takes his December pay to the minimum level it should have been. The respondent has otherwise been entitled to make the deduction of the remaining £1,061.89 of the £2,000 it originally sought to deduct.

EMPLOYMENT JUDGE R Clark

DATE 23 August 2024

JUDGMENT SENT TO THE PARTIES ON
.....05 September 2024.....

AND ENTERED IN THE REGISTER

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FOR THE TRIBUNALS