



EMPLOYMENT TRIBUNALS (SCOTLAND)

Case No: 8001652/2024

Decision following reconsideration in Chambers

**Employment Judge C McManus
Tribunal Member J Smillie
Tribunal Member G McKay**

Mr R Scott

**Claimant
Represented by:
Ms W Govan -
Claimant's mother**

Tillicoultry Quarries Ltd

**Respondent
Represented by:
Mr G McQueen -
Solicitor**

RECONSIDERATION JUDGMENT (2) OF THE EMPLOYMENT TRIBUNAL

On consideration of parties' positions in correspondence following issue of the Reconsideration Judgment of this Tribunal dated 4 September 2025, (that being a reconsideration of the Judgment entered in the register and copied to parties on 1 May 2025), the decision is that:

1. The claimant's complaint of disability discrimination under section 15 of the Equality Act 2010 is well founded and succeeds.
2. The claimant's complaint of disability discrimination under section 21 of the Equality Act 2010 is well founded and succeeds.
3. The claimant is awarded the net compensatory award of £19,625.44 in respect of these well-founded complaints, being the net compensatory award of £18,398.84 plus interest of £1,226.60.
4. The claimant is awarded an injury to feelings (solatium) award of £7,466.67 in respect of these well-founded complaints, being an injury to feelings award of £7,000 and calculated interest of £466.67.

REASONS

1. The Judgment dated 1 May 2025 was that the claimant's complaints of disability discrimination under section 15 and section 21 of the Equality Act 2010 ('EqA') were successful. The claimant was awarded:
 - A total gross compensatory award of £22,366.54, subject to lawful deductions by the respondent in respect of tax and national insurance, on production of a valid confirmation to the claimant of proper receipt of those deductions.
 - A total injury to feelings (solatium) award of £7,466.67 (bring an injury to feelings award of £7,000 and calculated interest of £466.67).
2. The respondent sought reconsideration in the interests of justice, only in relation to remedy, on the grounds set out in the respondent's representative's correspondence to the Tribunal of 13 May 2025, being:-
 - That the compensatory award payment would fall within the £30,000 tax-free band under section 402C of the Income Tax (Earnings and Pensions) Act 2003 (ITEPA 2003') and should accordingly have been calculated on the basis of net loss of earnings, without the respondent having to account for deductions to His Majesty's Revenue and Customs ('HMRC') re tax and National Insurance.
 - That, on the evidence before the Tribunal, the award made for injury to feelings of £7,000 is excessive.
3. The Reconsideration Judgment was issued on 4 September 2025. For reasons set out in that Judgment, the decision on that reconsideration was :-
 - The financial award will be recalculated on the claimant's net loss, based on the net income from the National Minimum Wage at the applicable rate, plus calculated interest on that loss.
 - The injury to feelings award is confirmed.
4. As set out in the Reconsideration Judgment of 4 September 2025, the gross compensatory award in the Judgment of 1 May 2025 (£22,366.54) included interest calculated on the gross financial loss figure. For the reasons set out in paragraphs 80 – 88 of that 1 May 2025 Judgment, the claimant's gross financial loss was calculated to be £20,968.64. As set out in paragraph 94, interest of £1,397.90 was calculated on the financial loss, giving a total gross financial award of (£20,968.64 + £1,397.90) £22,366.54 (subject to deductions for tax and NI).

5. The respondent's representative provided their calculations of the net sum considered by them to be payable to the claimant in respect of the gross compensatory award of £22,366.54. That sum represented the award of £20,968.64 plus interest on that amount of £1,397.90. Their position was that deductions would be due for PAYE tax of £1,957.40 and National Insurance Contributions of £783.72, leaving a net payment after these tax and NI deductions of £19,625.42.
6. The respondent's representative subsequently provided their position on the net figure from a gross award of £20,968.64, being deductions due for PAYE tax of £1,835.06 and National Insurance Contributions of £734.74, leaving a net payment after these tax and NI deductions of £18,398.84.
7. Interest would then require to be calculated on that net figure of £18,398.84, as was done in paragraph 94 of the Judgment of 1 May 2025. On the same basis as set out in that paragraph 94, on the compensatory award, interest is awarded from the date of dismissal (1 July 2024) until the date of that Judgment (1 May 2025). That is a period of 10 months. The monthly interest on the net financial loss of £18,398.84 at the judicial rate of 8%, is $((£18,398.84/12) \times 8/100) \times 10 = £122.66$. For the 10 month period that equates to interest of $(£122.66 \times 10) = £1,226.60$. Interest is awarded on the compensatory award of £1,226.60, giving a total net compensatory award of $(£18,398.84 + £1,226.60) = £19,625.44$.
8. As the total award to the claimant is below the £30,000 tax-free band under section 402C of the Income Tax (Earnings and Pensions) Act 2003 (ITEPA 2003') no grossing up is required by the Tribunal.

Date sent to parties

15 December 2025