EMPLOYMENT TRIBUNALS

Claimant		Respondent
Mr K Lowe	**v**	**IEG4 Limited**

Heard at:	**Manchester**	On:	**19, 20, 21, 22 October 2026 (in person)** **23 October 2026 (by video)**

Before **Employment Judge Kenward** (sitting alone)

Appearances
For the Claimant: **in person** (assisted by Dr C Barnett MBE)
For the Respondent: **Mr A Powell** (Chief Operating Officer)

JUDGMENT

1. The complaint of age discrimination is not well-founded and is dismissed.
2. The complaint of sex discrimination is not well-founded and is dismissed.
3. The Respondent made unauthorised deductions from the Claimant's wages by failing to pay the Claimant for holidays accrued but not taken on the date that the Claimant's employment ended. The Respondent is ordered to pay the Claimant £1349.88, which is the gross sum deducted. The Claimant is responsible for the payment of any tax or National Insurance.
4. The complaint of unfair dismissal is well-founded and succeeds. This means that the Respondent unfairly dismissed the Claimant.
5. The Respondent is ordered to pay to the Claimant compensation for unfair dismissal in the sum of £43,992.00 on the basis that:

   (1) there is no additional entitlement to a basic award (in that a redundancy payment has already been paid);
   (2) a compensatory award is payable in the sum of £43,992.00 consisting of a prescribed element only namely loss of earnings in respect of the period from 4 November 2024 to 23 October 2026.

6. The total amount payable by the Respondent to the Claimant is £45,341.88.

7. The Employment Protection (Recoupment of Benefits) Regulations 1996 apply, for which purposes the following information is provided:

   (1) the total monetary award payable to the Claimant is £45,341.88;
   (2) the prescribed element is £43,992.00;
   (3) the period of the prescribed element is from 4 November 2024 to 23 October 2026;
   (4) the difference between (1) and (2) (the amount by which the monetary award exceeds the prescribed element) is £1349.88.

Approved by
Employment Judge Kenward
Dated 23 October 2026

Sent to the parties on

5 November 2026

For the Tribunal office

Notes

Summary reasons for the Judgment having been given orally at the hearing; written summary reasons will not be provided unless a request was made by either party at the hearing or a written request is presented by either party within 14 days of the sending of this written record of the decision.

Public access to employment tribunal decisions

Judgments and reasons for the Judgments are published, in full, online at www.gov.uk/employment-tribunal-decisions shortly after a copy has been sent to the Claimant(s) and Respondent(s) in a case.

Recording and Transcription

Please note that if a Tribunal hearing has been recorded you may request a transcript of the recording, for which a charge may be payable. If a transcript is produced it will not include any oral Judgment or reasons given at the hearing. The transcript will not be checked, approved or verified by a Judge. There is more information in the joint Presidential Practice Direction on the Recording and Transcription of Hearings, and accompanying Guidance, which can be found here: https://www.judiciary.uk/guidance-and-resources/employment-rules-and-legislation-practice-directions/

Claimant: **Mr K Lowe**

Respondent: **IEG4 Limited**

ANNEX TO THE JUDGMENT (MONETARY AWARDS)

Recoupment of Benefits

The following particulars are given pursuant to the Employment Protection (Recoupment of Benefits) Regulations 1996.

The Tribunal has awarded compensation to the Claimant, but not all of it should be paid immediately. This is because the Secretary of State has the right to recover (recoup) any jobseeker's allowance, income-related employment and support allowance, universal credit or income support paid to the Claimant after dismissal. This will be done by way of a Recoupment Notice, which will be sent to the Respondent usually within 21 days after the Tribunal's Judgment was sent to the parties.

The Tribunal's Judgment states: (1) the total monetary award made to the Claimant; (2) an amount called the prescribed element, if any; (3) the dates of the period to which the prescribed element is attributable; and (4) the amount, if any, by which the monetary award exceeds the prescribed element. Only the prescribed element is affected by the Recoupment Notice and that part of the Tribunal's award should not be paid until the Recoupment Notice has been received.

The difference between the monetary award and the prescribed element is payable by the Respondent to the Claimant immediately.

When the Secretary of State sends the Recoupment Notice, the Respondent must pay the amount specified in the Recoupment Notice to the Secretary of State. This amount can never be more than the prescribed element of any monetary award. If the amount is less than the prescribed element, the Respondent must pay the balance to the Claimant. If the Secretary of State informs the Respondent that it is not intended to issue a Recoupment Notice, the Respondent must immediately pay the whole of the prescribed element to the Claimant.

The Claimant will receive a copy of the Recoupment Notice from the Secretary of State. If the Claimant disputes the amount in the Recoupment Notice, the Claimant must inform the Secretary of State in writing within 21 days. The Tribunal has no power to resolve such disputes, which must be resolved directly between the Claimant and the Secretary of State.

NOTICE

THE EMPLOYMENT TRIBUNALS (INTEREST) ORDER 1990

ARTICLE 12

Case number: **2407236/2024**

Name of case: **Mr K Lowe** v **IEG4 Limited**

Interest is payable when an Employment Tribunal makes an award or determination requiring one party to proceedings to pay a sum of money to another party, apart from sums representing costs or expenses.

No interest is payable if the sum is paid in full within 14 days after the date the Tribunal sent the written record of the decision to the parties. The date the Tribunal sent the written record of the decision to the parties is called **the relevant decision day**.

Interest starts to accrue from the day immediately after the relevant decision day. That is called **the calculation day**.

The rate of interest payable is the rate specified in section 17 of the Judgments Act 1838 on the relevant decision day. This is known as **the stipulated rate of interest**.

The Secretary of the Tribunal is required to give you notice of **the relevant decision day**, **the calculation day**, and **the stipulated rate of interest** in your case. They are as follows:

the relevant decision day in this case is: 5 November 2026

the calculation day in this case is: 6 November 2026

the stipulated rate of interest is: **8% per annum**.

For the Employment Tribunal Office