Neutral Citation Number: [2024] EWHC 1278 (KB)

Case No: KB-2023-000060

IN THE HIGH COURT OF JUSTICE
KING'S BENCH DIVISION
MEDIA & COMMUNICATIONS LIST

Royal Courts of Justice
Strand, London, WC2A 2LL

Date: 24 May 2024

Before :
His Honour Judge Lewis
(sitting as a Judge of the High Court)

- -

Between :

UNITY PLUS HEALTHCARE LIMITED

Claimant

- and -

PETER GARETH CLAY
JAMES MATTHEW PATTON
ADAM CHARLES LYLE
TAO STAFFING SOLUTIONS LIMITED
CLAY BUSINESS SERVICES LIMITED

Defendants

- -
- -

Beth Grossman (instructed by Blacks Solicitors) for the claimant
Chloe Strong (instructed by Rinew Legal Limited) for the first and fourth defendants

Hearing date: 1 March 2024

- -

Approved Judgment

This judgment was handed down remotely at 14:00 on 24 May 2024 by circulation to the parties or their representatives by e-mail and release to the National Archives

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HIS HONOUR JUDGE LEWIS

1. This judgment is handed down following the trial of preliminary issues in respect of a defamation claim brought by the claimant against the first and fourth defendants.

2. The claimant describes itself as a company that provides trained care workers and nurses for the nursing and care home sector.

3. The first defendant is a former business development manager for the claimant. He was a director of the fourth defendant, which he says offers similar but not identical services to that of the claimant. He remains an employee of the fourth defendant.

4. These proceedings were issued on 28 June 2022. The claim form says that the claim is for (i) conspiracy to injure by unlawful means; (ii) wrongful interference with the claimant's economic interests; (iii) breach of confidence and/or misuse of confidential information; and (iv) defamation.

5. The defamation claim arises out of an email ("the Email") sent by the first defendant to HMRC's Chief Investigation Officer and Director, Fraud Investigation Service ("the HMRC Director") on 2 July 2021.

6. The text of the Email is set out in the schedule to this judgment.

7. The claim form identifies two specific instances of publication by the first and/or fourth defendants. The first is the sending of the Email to the HMRC Director on 2 July 2021. The second is the forwarding of the Email on 4 July 2021 to one of the claimant's customers.

8. I note that in its particulars of claim, the claimant has also pleaded that it has reasonable grounds for suspecting that the Email was forwarded by the first defendant to others he knew did business with the claimant.

9. On 7 March and 7 August 2023 there were case management hearings before Master Dagnall. The first and fourth defendants confirmed that they will be relying on a defence of common law qualified privilege. The Master considered carefully whether there should be a trial of a preliminary issue to determine meaning, having regard to the Court of Appeal decision in ***Curistan v Times Newspapers Limited*** **[2009] QB 231**. The parties have confirmed to me that their position before the Master was that ***Curistan*** should be distinguished on the basis that if privilege is established in the present case it would attach to the entirety of the publication, rather than just part of it.

10. On 12 December 2023, Master Dagnall approved a consent order directing that there should be a trial of preliminary issues dealing with:
    a. the natural and ordinary meaning of the statement complained of;
    b. whether the statement complained of was a statement of fact or opinion; and
    c. whether the statement is, in any meaning found, defamatory of the claimant at common law.

<u>The positions of the parties</u>

11. The claimant's pleaded case is that the natural and ordinary meaning of the words complained of was as follows:
    a. "The claimant was run by a disqualified director guilty of VAT evasion and its directors were a front for him.
    b. The claimant was guilty of furlough fraud on a big scale, over £500,000.
    c. The claimant was laundering money from external sources.
    d. The claimant had improperly siphoned Bounce Back and Funding Circle loans to alternative bank accounts.
    e. The claimant took advantage of its staff by forcing them into limited companies without their consent, knowledge or understanding."

12. The claimant says these are statements of fact, and they are defamatory at common law.

13. The defendant's pleaded case is that the natural and ordinary meaning of the words complained of was as follows:

    "There were grounds to investigate the Claimant for suspected involvement in furlough fraud, money laundering, misuse of "Bounce Back" and "Funding Circle" loans and for taking advantage of temporary staff by forcing them into arrangements involving the use and establishment of limited companies without their knowledge or consent."

14. The first and fourth defendants say this is an expression of opinion. It is not disputed that it is defamatory at common law.

<u>The law</u>

15. The court's task is to determine the single natural and ordinary meaning of the words complained of, which is the meaning that the hypothetical reasonable reader would understand the words bear.

16. In ***Jones v Skelton*** **[1963] 1 WLR 1362** the Privy Council explained what is meant by a natural and ordinary meaning:

> "The ordinary and natural meaning of words may be either the literal meaning or it may be an implied or inferred or an indirect meaning: any meaning that does not require the support of extrinsic facts passing beyond general knowledge but is a meaning which is capable of being detected in the language used can be a part of the ordinary and natural meaning of words. …. The ordinary and natural meaning may therefore include any implication or inference which a reasonable reader guided not by any special but only by general knowledge and not fettered by any strict legal rules of construction would draw from the words." per Lord Morris at 1370-1371.

17. I must first read the publication complained of to form a provisional view on meaning, before turning to the parties' pleaded cases and submissions, see ***Tinkler v Ferguson*** **[2020] EWCA Civ 819** at [9].

18. The long-established principles to be applied when reaching a determination of meaning were re-stated by Nicklin J in ***Koutsogiannis v Random House Group Ltd*** **[2019] EWHC 48 (QB)** at [12].

> "(i) The governing principle is reasonableness.
> (ii) The intention of the publisher is irrelevant.
> (iii) The hypothetical reasonable reader is not naïve but he is not unduly suspicious. He can read between the lines. He can read in an implication more readily than a lawyer and may indulge in a certain amount of loose thinking but he must be treated as being a man who is not avid for scandal and someone who does not, and should not, select one bad meaning where other non-defamatory meanings are available. A reader who always adopts a bad meaning where a less serious or non-defamatory meaning is available is not reasonable: s/he is avid for scandal. But always to adopt the less derogatory meaning would also be unreasonable: it would be naïve.
> (iv) Over-elaborate analysis should be avoided and the court should certainly not take a too literal approach to the task.
> (v) Consequently, a judge providing written reasons for conclusions on meaning should not fall into the trap of conducting too detailed an analysis of the various passages relied on by the respective parties.
> (vi) Any meaning that emerges as the produce of some strained, or forced, or utterly unreasonable interpretation should be rejected.
> (vii) It follows that it is not enough to say that by some person or another the words might be understood in a defamatory sense.
> (viii) The publication must be read as a whole, and any "bane and antidote" taken together. Sometimes, the context will clothe the words in a more serious defamatory meaning (for example the classic "rogues' gallery" case). In other cases, the context will weaken (even extinguish altogether) the defamatory meaning that the words would bear if they were read in isolation (eg bane and antidote cases).
> (ix) In order to determine the natural and ordinary meaning of the statement of which the claimant complains, it is necessary to take into account the context in which it appeared and the mode of publication.
> (x) No evidence, beyond publication complained of, is admissible in determining the natural and ordinary meaning.
> (xi) The hypothetical reader is taken to be representative of those who would read the publication in question. The court can take judicial notice of facts which are common knowledge, but should beware of reliance on impressionistic assessments of the characteristics of a publication's readership.
> (xii) Judges should have regard to the impression the article has made upon them themselves in considering what impact it would have made on the hypothetical reasonable reader.
> (xiii) In determining the single meaning, the court is free to choose the correct meaning; it is not bound by the meanings advanced by the parties (save that it cannot find a meaning that is more injurious than the claimant's pleaded meaning)."

Context

19. There is a dispute between the parties about the scope of the material that this court should consider as "context" when assessing meaning.

20. The first and fourth defendants say that the court needs to take account of the twenty-seven attachments to the Email.

21. This issue was only raised days before this hearing. It had not been mentioned at the hearings before the Master, nor in the defendants' written case as to meaning, nor when the parties first agreed the contents of the hearing bundle.

22. I have been provided with copies of the attachments. They include things like company accounts, contracts of employment, emails and staff profiles. When printed, they comprise 133 pages of A4. They were not attached to the Email in any discernible order, nor were they numbered, nor cross-referenced to the Email. Some of the attachments are themselves emails, which contain embedded attachments.

23. The relevant legal principles were summarised by Nicklin J in ***Riley v Murray*** **[2020] EWHC 977 (QB)** at [16]:

> "[16] … the following material can be taken into account when assessing the natural and ordinary meaning of a publication:
> i) **matters of common knowledge**: facts so well known that, for practical purposes, everybody knows them;
> ii) **matters that are to be treated as part of the publication**: although not set out in the publication itself, material that the ordinary reasonable reader would have read (for example, a second article in a newspaper to which express reference is made in the first or hyperlinks); and
> iii) **matters of directly available context to a publication**: this has a particular application where the statement complained of appears as part of a series of publications – e.g. postings on social media, which may appear alongside other postings, principally in the context of discussions.
>
> [17] The fundamental principle is that it is impermissible to seek to rely on material, as "context", which could not reasonably be expected to be known (or read) by all the publishees. To do so is to "erode the rather important and principled distinction between natural and ordinary meanings and innuendos": Monroe -v- Hopkins [40]. When I considered this principle very recently, I explained that the distinction was between "material that would have been known (or read) by all readers and material that would have been known (or read) by only some of them. The former is legitimately admissible as context in determining the natural and ordinary meaning; the latter is relevant only to an innuendo meaning (if relied upon)" (emphasis in original): Hijazi -v- Yaxley-Lennon [2020] EWHC 934 (QB) [14]."

24. We are concerned here with the second category identified by Nicklin J, namely matters that are to be treated as part of the publication.

25. These issues often arise in respect of hyperlinks. In that context, I note the observations of Nicklin J in ***Falter v Altzmon*** **[2018] EWHC 1728** at [12]:

> "It is perhaps unrealistic to proceed on the basis that every reader will follow all the hyperlinks, but everything depends upon its context. For example, if in a single tweet there is a single statement that says, "X is a liar" and then a hyperlink is given, it is almost an irresistible inference to conclude that the ordinary reasonable reader would have to follow the hyperlink in order to make sense of what was being said. At the other end of the spectrum, a very long article could contain a very large number of hyperlinks. Only the most tenacious or diligent reader could be expected to follow every single one of those hyperlinks. Such a reader could hardly be described as the ordinary reasonable reader. How many links any individual reader would follow would depend on an individual's interest in or knowledge of the subject matter or perhaps other particular reasons for investigating each of the hyperlinks in question."

26. The first and fourth defendants' skeleton says little on this issue, except that it is to be assumed that the attachments would have been read in conjunction with the Email by the reasonable reader.

27. In oral submissions, Ms Strong for the first and fourth defendants says these were attachments on the face of the Email. She says that it is fundamentally wrong in law to say that simply because the attachments are lengthy, they would not have been considered by the ordinary, reasonable reader. Ms Strong points out that when assessing meaning, that reader is taken to have read (or viewed) the whole of the publication complained of, even where the publication is a lengthy book. She relies upon the observations of Tugendhat J in ***Cruddas v Calvert*** **[2013] EWHC 1427 (QB)** at [93] when it was noted that the assumption that the reasonable reader had read the article as a whole was "as unrealistic an assumption as any that is required to be made… albeit that that assumption is necessary to do justice to a defendant". In this case, Ms Strong says that the attachments form part of the Email, and so I should treat them in the same way as I would treat parts of any publication complained of.

28. The claimant says that this material is not relevant to the court's determination. Ms Grossman for the claimant says that one must start by looking at the Email. It is of reasonable length and contains a reasonably significant amount of detail. Only five of the attachments are referred to at all. The Email does not state that the reader would need to read those attachments to understand what is being alleged. The allegations are self-contained, and on the few occasions where attachments are referred to, they are presented as supporting evidence. The reader can understand the entirety of what is being alleged from what is being set out in the Email, and so does not need to look beyond it. Ms Grossman says it is wholly implausible that the ordinary reasonable reader would go to the accompanying material to understand the allegation, or that all twenty-seven of the attachments would have been read.

29. In this case, whilst I consider that any reader would have been aware of the existence of numerous attachments, I do not consider those attachments to form part of the Email for the purposes of determining meaning. The Email was written in a way that the ordinary, reasonable reader did not need to open the attachments to understand what was being said. The attachments were not labelled, nor for the most part explained. If the five attachments referred to in the Email had been labelled in a way

that would have made it straightforward to locate them, without having to work through all the others, then it would at least be arguable that those five attachments would form part of the publication complained of. That is not, however, the position. To borrow the language of Nicklin J, it seems to me that only the most tenacious or diligent reader could be expected to open and read all 27 attachments, and such person would not be a reasonable reader.

Levels of meaning

30. The courts commonly refer to various levels of possible defamatory meaning, to distinguish between different types of defamatory allegation. This was explained by Nicklin J in ***Brown v Bower and another*** **[2017] EWHC 2637 (QB)** at [17]:

> "… I need to refer to what are called the Chase levels of meaning. They come from the decision of Brooke LJ in Chase –v- News Group Newspapers Ltd [2003] EMLR 11 [45] in which he identified three types of defamatory allegation: broadly, (1) the claimant is guilty of the act; (2) reasonable grounds to suspect that the claimant is guilty of the act; and (3) grounds to investigate whether the claimant has committed the act. In the lexicon of defamation, these have come to be known as the Chase levels. Reflecting the almost infinite capacity for subtle differences in meaning, they are not a straitjacket forcing the court to select one of these prescribed levels of meaning, but they are a helpful shorthand."

31. The claimant says that usually the *Chase* level meanings would pertain to factual allegations only. *Chase* does not set rigid categories. Typically, a *Chase* level 3 meaning would be expressed with tentativeness, including reasons for being cautious, with the reader being told explicitly that the writer has questions about the material.

32. Ms Grossman says the Email does not suggest that it contains partial information, and whilst it notes that HMRC will undertake its own checks, it does not invite them to undertake further investigation or suggest that there might be another possible explanation. Ms Grossman says the Email comes across as being from someone who purports to understand the detail. It contains clear statements of fact. The author presents the reader with information from sources, giving no reason to doubt it. There is no sense of tentativeness or holding back, with the Email setting out matters with clarity and confidence. The first defendant says he has more "evidence" and refers to "proof" being attached. The reference in the Email to the first defendant having a "concern" is a concern as to what to do with the allegations, which Ms Grossman says are presented as well founded and beyond the writer's doubt.

33. The first and fourth defendants say the overarching theme of the Email was the first defendant alerting HMRC about concerns about the claimant. It would be apparent that the first claimant expected HMRC to investigate the matter itself and reach its own conclusions. Even if the words used were imprecise and muddled at times, the reader would not understand any meaning more serious than grounds to investigate.

34. Ms Strong said that when considering the publication to HMRC, the reasonable and ordinary reader would have the characteristics of someone who works at HMRC. When considering the re-publication to a customer, the reasonable and ordinary reader

would have the characteristics of someone connected with the claimant. She says such persons are likely to have an understanding of the claimant's business and awareness of why an author might write to HMRC, and what HMRC might do. She says that the claimant's meaning ignores context.

Fact or opinion

35. In ***Koutsogiannis*** at [16] Nicklin J provided a summary of the common law principles to be applied in relation to the "first condition", which were approved by Warby LJ in ***Corbyn v Millett*** **[2021] EWCA Civ 567** at [12]:

> "… when determining whether the words complained of contain allegations of fact or opinion, the court will be guided by the following points:
>
> (i) The statement must be recognisable as comment, as distinct from an imputation of fact.
>
> (ii) Opinion is something which is or can reasonably be inferred to be a deduction, inference, conclusion, criticism, remark, observation, etc.
>
> (iii) The ultimate question is how the word would strike the ordinary reasonable reader. The subject matter and context of the words may be an important indicator of whether they are fact or opinion.
>
> (iv) Some statements which are, by their nature and appearance opinion, are nevertheless treated as statements of fact where, for instance, the opinion implies that a claimant has done something but does not indicate what that something is, i e the statement is a bare comment.
>
> (v) Whether an allegation that someone has acted 'dishonestly' or 'criminally' is an allegation of fact or expression of opinion will very much depend upon context. There is no fixed rule that a statement that someone has been dishonest must be treated as an allegation of fact."

36. In ***Triplark v Northwood Hall*** **[2019] EWHC 3494 (QB)** at [17] Warby J (as he then was) said:

> "Although an inference may amount to a statement of opinion, the bare statement of an inference, without reference to the facts on which it is based, may well appear as a statement of fact: see *Kemsley v Foot* [1952] AC 345. As Sharp LJ, DBE, pointed out in *Butt* at [37], not every inference counts as an opinion; context is all. Put simply, the more clearly a statement indicates that it is based on some extraneous material, the more likely it is to strike the reader as an expression of opinion."

37. The claimant says HMRC is being asked to investigate factual allegations. It would be extraordinary, indeed fanciful, for someone to invite HMRC to take action on the basis of a personal opinion, and no reasonable reader would interpret the Email as such.

38. The claimant also points out that what is said has obvious characteristics of making allegations of fact – including of specific criminal offences, or evidence of criminal activity. The obvious reading of the Email is that these are statements of fact. In contrast, Ms Grossman points out that there is usually a subjective quality to an opinion, and some element of value judgment. Whilst comment might allow for deductive inferences, this is not how the allegations are presented.

39. The first and fourth defendants say this was a relatively informal email, rather than a formal publication disseminating information that might be presumed to be factual in character. It was written in the first defendant's own words. The context – namely where it was being sent and the words used - would be recognised by the hypothetical reader to be one of opinion. By way of example, Ms Strong draws my attention to the wording of the eleventh paragraph where the first defendant says "*I do believe* this is their way of cleaning the money… and *I believe* that the bank accounts all lead back to Mr Shafiq Rehman" (emphasis added). It is also pointed out that in respect of each concern raised, the first defendant stated the basis as to why he had such concerns and/or attached relevant evidence, which would be more likely to strike the reader as an expression of opinion.

Decision

40. The natural and ordinary meaning of the words complained of was:

    "There were strong grounds to suspect that the claimant
    a) was run by a disqualified director guilty of VAT evasion and its directors were a front for him;
    b) was involved in furlough fraud, money laundering and misuse of "Bounce Back" and "Funding Circle" loans; and
    c) took advantage of staff by forcing them into arrangements involving the use and establishment of limited companies without their consent, knowledge or understanding."

41. The words complained of comprised statements of fact, save for the matter underlined which is an expression of opinion.

42. The natural and ordinary meaning is plainly defamatory of the claimant at common law.

43. It is important to consider the Email in context.

44. It is a matter of common knowledge, and would have been understood by the ordinary and reasonable reader, that HMRC is responsible for collecting taxes and investigating tax fraud.

45. It would be apparent to the ordinary reasonable reader that the purpose of the Email was to bring to HMRC's attention certain information about the claimant and its tax affairs.

46. The first defendant would have been understood by the ordinary reasonable reader to be reporting what he considers to be wrong-doing on the part of the claimant. The matters raised are serious and include matters that would have been understood by the ordinary, reasonable reader as being unlawful or otherwise wrong, for example fraud and money laundering.

47. The Email would not have been understood by the ordinary reasonable reader to be simply stating that the matters alleged are true. It would be recognised that the Email referred to some of the matters raised as "areas of concern" and that it recognised that HMRC would need to undertake its own checks. It also envisaged that further information might be required as part of any investigation.

48. That said, it would have been clear to the reader that the first claimant was not saying simply that these were matters that needed investigation. The language used by the first defendant went much further than this, referring to sources, evidence and "proof". Looked at in context, the reasonable reader would conclude that the first and fourth defendants were saying that there are strong grounds to suspect the claimant of the wrong-doing alleged.

49. The claimant's pleaded meaning includes reference to "a disqualified director guilty of VAT evasion". The first and fourth defendants do not include this in their pleaded meaning. Ms Strong says this is because the Email referred to the disqualified director's role in a different company called Sugra Limited, and so it could not be said to be defamatory of the claimant.

50. The Email explains why the first defendant believes that this disqualified director runs a company called Sugra Limited, using his sons as a front. The Email also clearly says in the subject heading that Sugra Limited is the parent company of the claimant. The ordinary reader can read between the lines. They would understand that in the context of what appears to be a family business, that if the parent company was being run by a disqualified director, then there were strong grounds to suspect that the claimant company was also being run in the same way.

51. For the most part, the wording used in the Email would have struck the ordinary reasonable reader as making factual allegations about the claimant. The context of the Email is key here, namely the report of potential crime and other wrong-doing to the authorities. Whilst the reader would be aware that the first defendant was basing what he said on extraneous material – including "evidence" and information from sources – it would be understood that he was making statements of fact. Whilst the first defendant qualified what he said at times, for example including words "I believe", his belief was simply in respect of the truth of the factual matters that he was alleging. The reasonable ordinary reader would not consider this to be an expression of opinion on the facts stated.

52. I do, however, consider what was said about taking advantage of staff to be a value judgment about the way in which the staff had been treated, which would be recognisable as an expression of an opinion.

SCHEDULE – THE EMAIL

From: Peter Clay
Sent: Friday, July 2, 2021 5:23:27 PM
To:
Subject: As discussed - Unity Plus Healthcare Groups (Parent Company - Sugra Ltd)

Good Afternoon Simon,

Thanks for responding on Linked In – I genuinely had no idea where to turn.

I feel the best way to deliver this information is by listing the area of concern and attaching some form of evidence. However, I know that HMRC do their own internal checks.

Background

Mr Shafiq Rehman, A disqualified Director in 2018 (VAT Evasion) runs a company called Sugra Ltd. Although not a director, fronts the business through family members.

- 2015 to roughly May 2019 traded as 247 Professional Health.
- May 2019 to 11th February 2021 Sugra Ltd traded as Tezlom (Yorkshire)
- February 2021 to Date Sugra Ltd is the Holding company for another company Unity Healthcare Group Limited.

Mr Shafiq Rehman is an intelligent man. He has placed his Nephews and Son in charge of Sugra Ltd however holds overall control as the 'Boss'. I know this in itself is a criminal offence however only a small part of the problem.

Attached 1 – Disqualification Record for Shafiq Rehman
Attached 2 – Details of Sugra Limited

Directors: -

- B Rehman (Basim) – Shafiq Son
- I Rehman (Idrees) – Shafiq Nephew
- H Rehman (Hamza) – Shafiq Nephew

Attached 3 – Details of Unity Plus Healthcare Group Limited

Directors: -

L Voina (Lidia) – Shafiq Islamic Wife

My name is Peter Clay, I worked with the above in question for 2 years in the capacity of Business Development Manager. I never came in contact with internal Financial Matters of the Business so for a long while never knew what was going on. I did however share a bottle of wine with the once Finance Manager Mr Matthew Patton.

He shared quite a lot with me: -

- Furlough fraud on a big scale over £500,000
- Potential of Money Laundering
- Bounce Back loans of £250,000 syphoned off to alternative bank accounts.
- Funding Circle Loans of upwards of £100,000
- Forcing Temporary Staff onto limited companies without their consent or knowledge

Attachment 4 – Email from an Ex member of Temporary staff (Unity), called Cornel who was placed onto a Limited company without consent, knowledge or understanding. Also had a Business Bank account opened in his name too. He is poor of English and taken advantage of.

I have evidence of over 10 people with whom were opened Business Limited Companies and I have found out it was utilizing a company called Rapid Formations. I believe the overall numbers will be reaching over 50 members of staff.

If you need more here – I can provide them for you?

Furlough fraud on a big scale over £500,000

Attachment 5 – Details of those who were Furloughed from Unity Plus Healthcare Group, this was held by the ex Finance Manager Matthew Patton.

Breakdown of staff within this document who Furlough was claimed and notes. The period in question was between Apr/May 2020 to Date
I have submitted pieces of evidence for the below specified… this is not all I have but trying to keep the email attachment size down.

[The email included a table, with three columns showing (i) Name of individual furloughed; (ii) NI number; (iii) per month/per person claimed. For this judgment, the names have been anonymised and the NI numbers removed].

Person A – Full time hours, working on call (proof attached), 1172.33
Person B – Full time Hours, working throughout on payroll (Proof attached), 1172.33
Person C – At Manchester University studying Pharmacy and never works, 2505.43
Person D – Shafiq Islamic Wife and never worked 1 minute with the company, you will never find a single email from her (she doesn't have an email address), 542.14
Person E – Director of Sugra but acts as Transport Manager. Works every single day , 2505.43
Person F – Director of Sugra, works as Operations Manager and in work every day , 2505.43
Person G – Director of Sugra, Works as office manager and in every single day (Proof Attached), 2505.43
Person H – Daughter of Shafiq and never worked a day with the company, 2505.43
Person I – Shafiq other Islamic wife and never seen or worked 1 second in the company, 2505.43
Person J – Works every single day Mon to Sun within the company (Proof Attached), 2505.43
Person K – The Wife of Shafiqs brother, never worked 1 second within the company, 2505.43
Person L – Highly Autistic, unable to work for the company and doesn't work for the company, 2505.43
Person M – Never heard of this member of the family but most certainly never worked 1 second within the business, 2505.43
Person N – Compliance Manager within the business and works there every day (Proof attached), 1477.55
Person O– Account Manager within the Business, Works everyday (proof attached), 1833.33
Person P – Account Manager within the Business, Works everyday (proof attached), 1152

The below 3 are Temporary staff of the company !!

Person Q - This person is one of the temporary Staff, works on a zero hour contract and not where Near the office , 2505.43
Person R - This person is one of the temporary Staff, works on a zero hour contract and not where near the office, 2505.43
Person S - This person is one of the temporary Staff, works on a zero hour contract and not where near the office, 2505.43

Money Laundering

Unity Plus Healthcare Group use a Payroll company called Eden Group. I have seen, but do not have payroll reports for the company and witnessed over 10 people being paid what would appear upwards of £50k per annum however have nothing to do with the business. I do believe this is their way of cleaning the money which I heard came into the business through external sources. I also believe that the banks accounts all lead back to Mr Shafiq Rehman.

Bounce Back Loan and Funding Circle Loan

It is very evident from the financials on Companies House that Sugra Limited has over £1.2 million in the bank account. They utilized a bounce back loan and then later a funding circle loan where the money was filtered into other Bank Accounts.

My mobile is [redacted] and happy to help in any way I can

Best Wishes

Peter Clay