



## **EMPLOYMENT TRIBUNALS (SCOTLAND)**

**Case No: 4102035/2022**

5

**Held via Cloud Video Platform (CVP) by 23-25 August 2022**

**Employment Judge Cowen**

10 **The Firm of Robert Andrew**

**Claimant  
Represented by:  
Mr S Andrew -  
Director**

15 **The Scottish Ministers**

**Respondent  
Represented by:  
Ms McGrady -  
Solicitor**

### **JUDGMENT OF THE EMPLOYMENT TRIBUNAL**

- 20 (1) The Appeal against the Enforcement Notice served under the National  
Minimum wages Act 1998 is allowed.
- (2) The Enforcement Notice be rectified to £1,895.

### **REASONS**

1. The Appellant raised two grounds of appeal against an enforcement notice in  
25 the sum of £3,460.82. The enforcement notice was issued by the Respondent
2. The appeal asserts that;
- a. No sums were due to the worker by the Appellant and therefore the  
decision to serve the Notice was erroneous (s.19C(1)(a) National  
Minimum Wage Act 1998 (NMWA), and
  - 30 b. If any sums were due, they are grossly excessive (s. 19C(1)(b)NMWA

3. At a Preliminary Hearing on 9 June 2022, the appeal was listed for 3 days to be heard by a judge sitting alone. Directions were given to the parties to prepare for the hearing.
4. A bundle of productions was provided by the parties, together with a chronology, a list of issues and a list of legislation. The Respondent provided written submissions.
5. Evidence was heard from Mr Brown and Ms Stewart on behalf of the Respondent and from Mrs Andrew and Mr Steven Andrew on behalf of the Appellant. Another former member of staff who was due to give evidence did not attend.
6. A List of Issues was agreed by the parties and considered by the Tribunal in making its decision;
  - a. Are there facts such that an inspection officer who was aware of them would have had no reason to serve the notice on the appellant?
  - b. What information shows that the sums in the notice are not due to the employee?
    - i. Are there any timesheets showing hours and days worked by the employee?
    - ii. Are there any records of the holiday taken by the employee?
  - c. What paid holiday entitlement was due and received by the employee throughout the duration of his employment with the Respondent?
    - i. Was the employee a 6 day or a 5 day employee and what evidence is there to support either conclusion?
    - ii. Upon determination of c. i) above, was the employee entitled to 5 weeks' holiday or 33 days' holiday plus two Special Holidays?
    - iii. Can purchases made by the employee, such as for a padlock, be offset against the employee's holiday pay?

- d. What wage was due to the employee as wages when, as set out in the enforcement notice, there was an alleged underpayment of £216.59?
- i. What Special Holidays did the employee work throughout his employment with the Respondent?
- 5 ii. Was the employee correctly reimbursed for the Special Holidays worked?
- e. Are the sums claimed grossly excessive?

### **The Evidence and Submissions**

7. The Appellant is a firm comprising of three partners - Mr Robert Andrew, Mrs  
10 Irene Andrew and their son Mr Steven Andrew, which runs a dairy farm at Moorston Farm. Stuart John Wallace Brown worked as a farm worker from September 2016 to December 2020, assisting with milking, looking after the cattle, driving the tractor and arranging the bedding for the animals.
8. Mr Brown made a complaint to the Respondent who is the authority which  
15 investigates and enforces Agricultural wages in Scotland. He claimed that he was owed for unpaid holidays and inappropriately paid Christmas and New Year work and time off. The form was not filled in by Mr Brown, but by a friend, although Mr Brown did sign the form.
9. An investigation was carried out on behalf of the Respondent by Mr Gordon,  
20 who interviewed Mr Andrew on behalf of the Appellant. Mr Brown did not engage with the investigation and was not interviewed. Ms Stewart, the Respondent's Enforcement Manager, who received Mr Gordon's investigation and issued the enforcement notice, was not aware that Mr Brown had not written the complaint himself. She assumed he had.
- 25 10. Mr Brown asserted that he was a 6 day per week worker. The Respondent also asserts this. Mr Andrew also said in evidence that Mr Brown was a 6 day worker at that start of his employment. This was important to identify, as it dictates the number of days off per annum that he was entitled to under the Wages Order. There is evidence from the Appellant that latterly, Mr Brown's

hours were altered to 5 days per week and the parties ultimately agreed during the hearing, that from 13 June 2020 to his termination in December 2020, Mr Brown worked 5 days per week.

- 5 11. Mr Brown was not provided with a written contract or timesheets. His hours of work varied according to the seasons. His evidence on the hours he worked was inconsistent, between his written submission to the Respondent and his oral evidence to the Tribunal. His application to the Respondent suggested he worked the same hours in both summer and winter; 4am to 8.30am with some additional hours in winter for bedding and in summer for silage. In  
10 evidence in chief he said he worked 3.30am to 8.30am and 2.15pm to 5.30pm. He later changed this to 3.45am to 8.30am. He said on some days he would return around 1pm to help with bedding calves. Around Harvest time the hours would change and he would return to work around 9am to help with silage.
- 15 12. The Appellant wrote to the Respondent as part of the investigation, on 14 December 2021. They stated that Mr Brown worked 4am to 7.30 am and 3pm to 6pm in 2016 and 2017, then it changed to 4am to 7am and 3pm to 5.30pm in 2018/2019 and then 6am to 7.30am and 1pm to 5pm from March 2020 and  
20 8am to 12 noon and 1pm to 5pm from June 2020. It also suggested that payments to Mr Brown had deducted funds for items purchased by Mr Brown, such as straw for his animals, a security chain and a padlock. The list also referred to 'cash for holidays' which Mr Andrew told the Tribunal was paid to Mr Brown at the end of each year.
- 25 13. The Respondent's letter to the Appellant of 6 January 2022, indicated that they believed Mr Brown's hours to be 4am to 8am and 3pm to 4pm in Winter, with 12 days on and 2 days off. The hours were cut in 2018 to 4am to 7/7.30am and 3 to 5.30pm. They were changed again in July 2020 to 8am-12 noon and 1- 5pm. This is in contrast to the Further and Better Particulars in which the Appellant asserted that the hours worked were the same throughout the employment.
- 30 14. Mr Andrew received an order to arrest some of Mr Brown's earnings for the purposes of money owed to the Council. This amounted to approximately £80

per week, but was revised to £60 per week, when Mr Brown's wages fell in June 2020.

15. In respect of holidays, Mr Brown asserted that he was allowed 4 weeks per annum, amounting to 20 days. He acknowledged that in 2020 he was paid for 2 weeks of holiday which he took. He denied that he was given payment for untaken holidays each year, but admitted that Mr Andrew gave him cash in an envelope at the end of the year. In cross examination he said he was not aware of how much holiday he was entitled to.
16. The Appellant's Further and Better Particulars outlined that Mr Brown was entitled to 5 weeks' holiday per annum and that these were paid. This was consistent with the evidence given to the Tribunal by Mr Andrew, that Mr Brown would take 2 weeks around Easter, 2 weeks in July/August and 1 week in October as holiday.
17. In evidence to the Tribunal Mr Brown also asserted that in 2016 and 2017 he had no time off at all at Christmas and New Year, referred to as the 'special holidays'. His evidence changed when he said that in 2017 he worked Christmas but was off on New Year's Day.
18. Mr Andrew's evidence was that Mr Brown worked one of the two special holidays each year. He said that Mr Brown preferred to work Christmas Day and that they started early, at 3am in order to be home by 6.30am. Mr Andrew denied that Mr Brown worked New Year's Day.
19. In cross examination Mr Brown also denied that he was allowed time off due to the breakdown of his relationship, when his son was hospitalised and that he was paid in full when he was injured at work all of which were given as examples by Mr Andrew of the Appellant's actions as a responsible employer. Mr Brown denied that his hours changed in June 2020, but accepted it when he was shown the relevant payslips.
20. Mr Brown asserted that he was placed on furlough, without any agreement. He was due to be on holiday the week of 16 November 2020, but was not paid for holiday that week. He wrote to the Appellant to request his holiday pay and

that his furlough pay start the following week. Mr Brown also asserted that he was allowed to work elsewhere during his furlough. Mr Andrew saw Mr Brown's work for another farm as an indication that he did not want to work for the Appellant any more.

- 5 21. Mr Brown's employment was terminated by Mr Andrew, on 7 December 2020. It was asserted by the Appellant that this was because Mr Brown worked for another employer during lockdown and due to the way he spoke to Mr Andrew. Mr Brown lodged a complaint with the Respondent about unpaid wages on 20 December 2020. He claimed that he had not been paid for all  
10 the hours he worked and that he had not been paid holiday pay.
22. Ms Stewart gave evidence which outlined that the Board produce an annual Agricultural Wages (Scotland) Order ('the Order'), setting rates of pay in the agricultural sector in Scotland. A guide is also produced on an annual basis to translate the Order into layman's terms. Inspections arise as a result of  
15 complaints or random choice.
23. Ms Stewart's evidence was that Mr Gordon was appointed as an inspector of the complaint. He reported back to her. She said that he was unable to speak to Mr Brown who did not respond to calls. She also said that timesheets were not kept by the Appellant, which was a breach of a legal obligation, under  
20 Article 28 of the Order.
24. It was the view of the Respondent that Mr Brown was a 6 day worker who received 5 weeks of holiday per year. Ms Stewart explained that under the Order, being a 6 day worker entitled Mr Brown to 33 days of holiday. As a 5 day worker he would be entitled to 28 days per annum.
- 25 25. Ms Stewart's evidence was that deductions can be made from wages for petrol etc, but her view was that straw fell outside of the scope of the order.
26. An inspector, Mr Gordon, interviewed Mr Steven Andrew with regard to the allegations on 21 May 2021. Mr Andrew informed Mr Gordon that Mr Brown had worked 12 days out of every two weeks. He also stated that Mr Brown  
30 received 5 weeks of holiday per year, had taken all of the holiday due to him

at the time of his termination and that Christmas Day and New Year's Day were considered as 'special holidays', where employees, including Mr Brown had worked one or other of these two days in each festive period.

27. Ms Stewart's evidence was that they accepted that Mr Brown had not taken holidays as there was no evidence that he had taken them. Mr Andrew had told Mr Gordon in his interview that Mr Brown had taken all holidays owed to him. Ms Stewart was not aware that Mr Brown had not written the content of his complaint form himself.
28. Mr Andrew told Mr Gordon that Mr Brown was paid £10 per hour between September 2016 and 5 June 2020 and since then, he had been paid £9 per hour. Mr Andrews also set out that Mr Brown had been furloughed between 16 November 2020 and 6 December 2020.
29. The Appellant submitted that Mr Brown had worked 6 days per week between 2 September 2016 and June 2020 and thereafter was a 5 days per week worker.
30. The payslips shown to Mr Gordon did not detail any holiday pay other than 31 July 2020 which was marked 'holiday' but paid the regular amount to Mr Brown.
31. Ms Stewart said that Mr Brown was entitled to be paid for any holiday he had accrued but not taken at the date of his termination. She believed this to be 33 days per annum and that Mr Brown had not been paid for 5 days. She also said that where Mr Brown had worked Christmas or New Year's Day, he ought to be paid treble time and have a day off in lieu. However, there would be no day off in lieu if it falls on a day he would normally work.
32. Mr Andrew acknowledged in his evidence that he had not paid Mr Brown treble time for his work on Christmas Day. He said that he had given Mr Brown 5 weeks of holiday each year and that Mr Brown had been satisfied with this and had continued to work without complaint. Mr Andrew said that he had paid money to Mr Brown at Christmas each year, to represent the value of outstanding holiday which had not been taken.

33. Mr Andrew accepted in cross examination that Mr Brown had taken 20 days in 2020 and was entitled to 28.5 on the basis of his pro rata entitlement. He therefore conceded that he was owed 8.5 days' pay.
34. Mr Brown refused to engage with Mr Gordon's investigation. Ms Stewart also  
5 tried to call Mr Brown to alert him to the fact that Mr Gordon wished to speak to him.
35. The Appellant was asked to respond to the Respondent's letter dated 18 November 2021, to indicate whether they could provide any further information to dispute the initial findings.
- 10 36. On 14 December 2021, the Appellant responded, setting out their understanding of Mr Brown's hours and holiday arrangements, including a change in Mr Brown's working hours.
37. There was further correspondence between the Appellant and the Respondent in respect of their understanding of the holiday taken and paid to  
15 Mr Brown in January 2022.
38. An enforcement notice was issued by the Respondent on 9 March 2022 alleging that the Appellant owed Mr Brown £3,460.82 .
39. The Appellant issued the appeal on the basis that its original submissions had not been taken into consideration by the Respondent, who had accepted Mr  
20 Brown's submission, without testing it.

### **The Law**

40. s.3A(1) Agricultural Wages (Scotland) Act 1949 states that:
- "The enforcement provisions of the National Minimum Wage Act 1998 shall have effect for the purposes of this Act as they have effect for the purposes  
25 of that Act...."*
41. The enforcement is carried out on behalf of the Scottish Ministers by the Scottish Agricultural Wages Board (the Board), which sets minimum wages



rates and holiday entitlement. The enforcement is carried out by Wages Inspectors on behalf of the Respondent.

42. Each year the Board sets the minimum wage rate in the Agricultural Wages (Scotland) Order ('the Order'). A set of guidelines is also produced to accompany each order and assist with the application of the order. The relevant Orders for the purposes of this appeal are those issued in 2016 (order No 63), 2017 (order No 64), 2018 (order No 65), 2019 (order No 66) and 2020 (order No 67).

43. s.17 to 19 National Minimum Wage Act 1998, sets out the right to enforce national minimum wage, including the right of appeal.

44. S.19(6) NMWA states that:

*"On appeal under subsection (4) above, the employment tribunal shall dismiss the appeal unless it is established-*

*That, in the case of the worker or workers to whom the enforcement notice relates, the facts are such that an officer who was aware of them would have had no reason to serve any enforcement notice on the appellant; or*

*.....*

*Where the enforcement notice imposes a requirement under subsection (2) above in relation to a worker –*

*i. That no sum was due to the worker under section 17 above; or*

*ii. That the amount specified in the notice as the sum due to the worker under that section is incorrect; and in this subsection any reference to a worker includes a reference to a person whom the enforcement notice purports to treat as a worker."*

45. S.19C (8) of the NMWA – allows the Tribunal to substitute the correct amount in the enforcement notice.

46. The Agricultural Wages (Scotland) Order (no 67) 2020 (and other years), paragraph 10, that a worker who works 5 days per week is entitled to 28 days

holiday per annum and a worker for 6 days per week is entitled to 33 days per annum.

47. Under paragraph 14 of the Order:

5 *“Subject to the following provisions of the Order, where a worker is required by their employer to work on 25 December or 1 January they shall be paid, for each hour worked, no less than a sum calculated in accordance with the following formula—*

*(M + P) × 3,*

10 *and where the day is a day on which, in another week, the worker would have been contractually obliged to work it shall count as a holiday taken.”*

48. The guide to Agricultural Wages in Scotland (22nd edition) stated that; *“ where a worker had not taken all of the days holiday to which they are entitled by the end of the holiday year, that worker will be due payment in lieu for only the days which are over and above the entitlement set by the WTR”.*

15 49. Under paragraph 15 the right to pay for untaken holidays is set out:

*“15.—*

20 *(1) (a) Where a worker’s minimum holiday entitlement, in accordance with article 10, has not been taken by the end of the holiday year, they shall be paid no less than a sum calculated in accordance with article 13 above for each day not taken that is in excess of any entitlement to any holidays accruing to such a worker by virtue of the Working Time Regulations 1998.*

*(b) Payment of such a sum shall be made not later than the regular pay day next following 31 December.*

25 *(2) (a) Where a worker’s minimum holiday entitlement, in accordance with article 10, has not been taken before the date of termination of their employment in a holiday year, they shall be paid no less than a sum calculated in accordance with article 13 above for each day not taken.*

*(b) Payment of such a sum shall be made within 7 days following the date of termination of employment.”*

50. Under paragraph 28 of the Wages Orders:

5 *“(1) Subject to paragraph (2) below, every worker to whom this Order applies shall be provided by their employer with time sheets on which the worker shall record their daily hours of work or other activity in respect of which payment at a minimum rate under this Order requires to be made.*

*(2) This article shall not apply to an employer who operates an automatic system to record the working hours of their workers.*

10 *(3) Time sheets which have been completed and tendered by a worker to their employer shall be retained by the employer for 3 years.”*

51. Under paragraph 20, *“Provision of a house or other living accommodation is the only benefit that can be taken into account for the purpose of establishing whether the employee has received the minimum wage.”*

15 52. The 20th edition of the same guide refers to *“Section 11 of the Agricultural Wages (Scotland) Act 1949 states that any agreement between a worker and an employer which would lead to the worker not enjoying at least the minimum terms and conditions set out in the Orders would be void”*

20 53. The burden of proof is not explicitly set out in the Order, nor in the NMWA with respect to the appeal of an enforcement notice. The Tribunal notes that the Appellant brings the appeal and therefore must bring forward the grounds on which he relies. As part of the consideration of the appeal, the Tribunal must consider whether the Respondent had ‘no reason’ to make the enforcement notice. The Tribunal understands this to be a consideration of whether, based  
25 on the evidence available to the Respondent after conducting a reasonable investigation, they were able to reach a conclusion.

54. The Tribunal is also asked to consider if the amount of the enforcement notice is ‘grossly excessive’. This is viewed by the Tribunal to be a consideration of whether the amount is in excess of the appropriately calculated value and

whether it is therefore inappropriate or unjust to require the employer to pay the worker an amount which is beyond that which is properly payable under the Order.

### **Decision**

5 55. Mr Brown gave evidence on behalf of the Respondent. He raised a complaint of underpayment after he was dismissed by the Appellant. During his evidence Mr Brown made it clear that he remained in dispute with Mr Andrew and that he regarded Mr Steven Andrew as dishonest. However, Mr Brown's own evidence was inconsistent and at times, in his endeavour to disagree  
10 with Mr Andrew, he came across as aggressive and lacked coherence. This was acknowledged by the Respondent in their closing submission.

15 56. Mr Steven Andrew's evidence was also inconsistent at times and did not follow the information contained in his own further and better particulars. However, on some central points, such as the holidays afforded to Mr Brown, he was consistent and where appropriate, admitted that he had been mistaken. He was also open to identifying actions he had taken as an employer to benefit Mr Brown, such as sick pay, time off for personal reasons and maintaining his employment through lockdown.

### **No reason to serve the notice**

20 57. The evidence provided to Mr Gordon by both Mr Brown and Mr Andrew

58. and considered by Ms Stewart was inconsistent and contradictory. Mr Andrew admitted to some underpayment. There were no copies of timesheets and payslips did not specify holiday pay. There were therefore breaches of the Orders and NMWA and therefore there was reason to serve a notice under  
25 paragraph 19. This ground of appeal cannot be upheld.

### **Sums in the notice**

59. The version of Mr Brown's hours set out in the Respondent's letter of 4 January 2022 does not reflect the content of the complaint form, nor is it mirrored by Mr Brown's evidence to the Tribunal. Nor does it reflect the details

provided by Mr Andrew in the course of the investigation. The hours contained in the Respondent's enforcement letter were therefore not based on any of the evidence provided by either side and cannot be considered to be accurate.

5 60. The Appellant's evidence was also contradictory, particularly in relation to the hours worked by Mr Brown. Mr Andrew told the Tribunal that the hours were altered, yet the pleaded case says they were not.

61. There were no timesheets to prove the hours worked, nor were there records of the holiday taken.

### Offset amounts

10 62. The Respondent referred to paragraph 10 (f) of the National Minimum Wage regulations 2015, which says that "*benefits in kind provided to the worker, whether or not a monetary value is attached to the benefit, other than living accommodation*" do not form part of remuneration.

15 63. The Wages Order at paragraph 11 says that any agreement between worker and employer to amend their payment which would lead to the worker receiving less than the minimum wage is void. The Respondent relies upon this to assert that an agreement between Mr Andrew and Mr Brown, that payment was made for hay and a padlock, are void. They asserted that the only deduction which can be taken into account is accommodation under the  
20 wages Order.

25 64. The purchase by Mr Brown of straw, or other items was not a benefit in kind, as asserted by the Respondent. It was a sale/ purchase between Mr Brown and Mr Andrew, which was a private agreement between them. The cost of the goods purchased by Mr Brown was deducted from his wages by  
30 agreement. If no purchases were made, then no deduction would have occurred. This is not a breach of the NMW regulations. There is no evidence to support the assertion by the Respondent that Mr Brown earned less than minimum wage before his purchases were deducted from his wages. Given that Mr Andrew supplied a detailed account to the Respondent on 14 December 2021 and Mr Brown's evidence did not deny he had purchased

such items, on a balance of probabilities, he did purchase these items and agree that the money be taken from his wages at the end of the month/year. These payments can therefore be offset against payment of holiday pay and no payment is required in relation to these items by the Appellant.

- 5 65. The evidence also showed that money was deducted for the purposes of the repayment of sums owed to the Council, which the Respondent did not consider void.

### Holiday

- 10 66. The evidence of Mr Andrew was that he believed Mr Brown's holiday entitlement to be 5 weeks, i.e. 25 days per annum. The Guidance to the Order stipulates that the holiday year is calculated on the calendar year and this was accepted by Mr Andrew in evidence.

- 15 67. As the Appellant accepted that they had been operating on the basis that Mr Brown was a 6 day worker from the start of his employment, he ought to have received 33 days holiday from 2017 (2016 was pro rata) until June 2020. In a full year, he was therefore underpaid by 8 days, each year. Mr Brown was entitled under the WTR to be paid for holidays beyond the statutory requirement, which have not been paid during the period of his employment. He was therefore entitled to 1.5 days in 2016 and 5 days in each of 2017-  
20 2019 inclusive. The Respondent has calculated this in Annexe B attached to the enforcement letter at a rate of £70 per day in 2016- 2017 and then £60 per day in 2018-2020. A total of £105 + £250 + £300 + £300 up to 2019.

- 25 68. In respect of 2020; The Respondent's enforcement notice at Annexe B sets out that 28.5 days are owed for 2020. This is not supported by the evidence. Mr Brown's complaint form asserted that he was owed 8 days of holiday in 2020 at the time of his termination. There is no evidence to support the Respondent's calculation that 28.5 days are owed. Ms Stewart who relied upon Annexe B could not justify the difference between that and Mr Brown's form. She also admitted that she had not taken into account the fact that Mr  
30 Brown's working pattern was reduced to 5 days in June 2020.

69. Mr Andrew conceded that Mr Brown was owed 8.5 days of untaken holiday at the end of his employment.

70. At the time of his termination Mr Brown was working 5 days per week. This is a fact agreed by all parties. He was therefore entitled to 33 days holiday per annum for January to June 2020 and 28 days for the remainder of the year in which he was employed. This calculates as 0.5 x 33 for January to June (16.5 holiday days), plus a further 0.83 x 14 for June to November (11.6) He was dismissed on 7 December 2020, having accrued 27.1 days in the year (pro rata). The evidence supports the fact that he had used 20 days during the year. At the time of his dismissal he was therefore entitled to a further 7 days of holiday. The Order allows for payment of outstanding holiday accrued at the time of termination and therefore Mr Brown should have been paid £60 per day for 7 days = £420.

71. There is no evidence that this amount was paid to Mr Brown upon his termination as it is not set out in the final payslip dates 6 December 2020.

72. The amount payable on the basis of this judgment in respect of the items in Annexe B, in respect of holidays is **£1,375**.

### **Special Holidays**

73. The evidence in relation to special holidays was contradictory and inconsistent by Mr Brown. The evidence of Mr Andrew and Mrs Andrew was consistent and was also set out in their interview with Mr Gordon – that is, that Mr Brown worked one of the two special days and was given two days time off immediately after it. This is not a breach of the Order in relation to special holidays.

74. Mr Andrew admitted that Mr Brown was not paid the correct amount in relation to special holiday pay. He was not paid treble time. Mr Andrew said that he was not aware of this at the time and there is no evidence to contradict this. Mrs Andrew was in charge of payroll and payments to the staff. She was not familiar with the details of the Order.

75. Mr Andrew's evidence was that he had paid Mr Brown cash at the end of each year, to buy back any unused holiday. Mr Brown did not dispute that he had received cash sums at the end of the year, but disputed the amounts. I do not consider that these amount to the payments to be made in respect of the special holidays. Firstly, because Mr and Mrs Andrew were unaware of the requirement to make the payment and secondly because the arrangement was that it covered untaken holiday from his annual allowance.

76. Mr Brown is therefore entitled to be paid 2 days pay (having received normal wages) for each of the Special Holidays which he worked. That is, four years (2016 -2019). This amounts to 2 x £140 and 2 x £120 = **£520**.

### **Grossly Excessive**

77. The final issue is whether the sums on the enforcement notice were 'grossly excessive'. The notice of 9 March 2022 required the Appellant to pay to Mr Brown £3,460.82. By way of this judgment the correct amount, based on the evidence available ought to have been **£1,895**. On the basis that this amounts to only 54% of the amount stated in the Respondent's enforcement notice, it is my judgment that the enforcement notice was incorrectly calculated and not based on the information available to the Respondent. This amounts to a grossly excessive notice and the enforcement notice ought to be rectified to £1895.

Employment Judge: Sally Cowen  
Date of Judgment: 13 November 2022  
Entered in register: 14 November 2022  
and copied to parties