EMPLOYMENT TRIBUNALS

Claimant: Miss D Stewart

Respondent: Spa Satori Limited

HELD AT: Manchester **ON:** 19 April 2018

BEFORE: Employment Judge Barker

REPRESENTATION:

Claimant: In person
Respondents: In person

JUDGMENT

The decision of the Tribunal is that the claimant's complaints of unfair dismissal, wrongful dismissal and unlawful deductions from wages fail and are dismissed.

REASONS

Issues for the Tribunal to decide

1. The claimant brings claims of unfair dismissal, wrongful dismissal and unlawful deductions from wages. The claimant was dismissed for gross misconduct by the respondent in a letter sent to her on 8 August 2017, the dismissal said to be with effect from 9 August 2017.

2. The respondent operates a beauty salon and the claimant was employed as a senior beauty therapist until her dismissal.

3. The respondent's case is that the claimant was fairly dismissed by reason of gross misconduct and that no notice monies are payable to her. The respondent has made deductions from the claimant's final wages of sums for three separate

instances of training attended by the claimant such that a total of £331.50 was deducted from the claimant's final wage of £474.21. The respondent will say that each of these three instances of training, which were for "Dermalift", "Elemis" and "Jessica" products and techniques used in the respondent business, was subject to training agreements which were signed by the respondent and the claimant and in which the claimant agreed that if she left employment with the respondent within a year of having completed the training that she is liable to repay certain sums to the respondent.

4. The Tribunal notes in relation to this issue that the claimant does not dispute that she signed these agreements or that she attended the training. However, the claimant alleges that the training was mandatory, that her dismissal was unfair and therefore that she should not be made to reimburse the respondent for sums in this regard. The claimant therefore alleges that the respondent's deduction of these sums from her wages is unlawful.

5. The Tribunal heard evidence from Ms Lawrenson, the owner and director of the respondent, from Ms Stewart on her own account and from Ms Stewart's former colleague Miss Manning-Fitton. Further witness statements were provided for Ms Farquharson and Ms Hall which the Tribunal has considered, but the parties were warned at the outset of the proceedings that if witnesses did not appear to be cross-examined under oath, that less weight would be given to untested evidence provided by them. Ms Farquharson attended the hearing and Ms Stewart was given the option of calling her to give evidence. It was noted by the Tribunal that Ms Farquharson's evidence was evidence relating to the respondent's general treatment of members of staff and did not directly relate to the claimant's disciplinary procedure and dismissal. Ms Stewart, after consideration of the matter during a break in the hearing, declined to call Ms Farquharson to give evidence.

6. Initially, Ms Stewart's complaints had been brought against Ms Lawrenson personally. During an initial discussion with the parties at the outset of the hearing it was established that Ms Stewart's employer was not Ms Lawrenson personally but her company "Spa Sartori Limited" and that Spa Satori Limited had been the other party to Ms Stewart's contract of employment. With the agreement of the parties, the Tribunal amended Ms Stewart's complaint so that it was brought against her former employer, Spa Sartori Limited and not Ms Lawrenson personally, since Ms Lawrenson was not Ms Stewart's former employer.

7. At the outset of the hearing and given that both parties were appearing in person without representation, Judge Barker clarified the issues that the Tribunal was being asked to decide and gave the parties the opportunity to ask any questions regarding the legal issues, procedural issues or the Tribunal process itself. The parties were told that as the claim was for unfair dismissal, the Tribunal would consider whether the respondent had a potentially fair reason for dismissing Ms Stewart and whether in all the circumstances it was reasonable for the employer to have dismissed for that reason. The parties were informed of the test to be applied from the case of *British Home Stores -v- Burchell*, that being whether the dismissing officer had a genuine belief in the misconduct of the claimant, reasonable grounds for that belief and at the time that belief was formed on those grounds, had the respondent carried out such investigation as was reasonable in the circumstances.

8. The parties were also referred to the ACAS Code of Practice on Disciplinary and Grievance Procedures and were told that the Tribunal would consider it when assessing the process followed by the respondent in relation to the claimant's dismissal.

9. In relation to the issue of wrongful dismissal and the claimant's entitlement to notice monies it is for the respondent to show on a balance of probabilities that the claimant committed a fundamental breach of contract or an act of gross negligence, such that the respondent was entitled to treat the claimant's employment as at an end with no obligation to give the claimant notice or pay her in lieu of notice.

10. The respondent and the claimant had provided documents which the respondent had compiled into a bundle of evidence for the Tribunal. The parties were asked to indicate to the Tribunal which documents and pages needed to be read. In addition to those documents and pages that the Tribunal were asked to read by the parties, both parties witness statements also contained references to documents in the Tribunal bundle and the Tribunal read those also.

11. A number of matter were raised by the parties in evidence that were not relevant to the issues that the Tribunal had to decide. Therefore, if this judgment and reasons is silent in relation to those issues, it is not because they have not been considered, but that they were not sufficiently relevant to be taken into account in the conclusions reached in this decision.

Findings of Fact

12. The claimant was one of six members of staff employed by the respondent at the time to which these proceedings relate. She had worked for the respondent for five years and was a senior therapist. It was apparent from the documents contained within the Tribunal bundle that the claimant and the respondent had not enjoyed a harmonious working relationship in the past.

13. Ms Lawrenson gave evidence that the claimant was a skilled therapist and an intelligent individual but that she at times had not displayed a good attitude when at work. The claimant had been issued with a formal warning in connection with her behaviour in April 2017. Ms Lawrenson took the decision to dismiss the claimant in August 2017, in conjunction with Ms Lomas, one of the assistant managers. However, Ms Lawrenson told the Tribunal in evidence that she had not taken this previous disciplinary sanction into account in reaching her decision to dismiss and that her decision to dismiss in August 2017 was on the basis of the events of July and August 2017 only.

The respondent's policies regarding staff treatments and discounts

14. The events which led to the claimant's dismissal arose out of the respondent's policy to offer a discount on treatments for members of staff of 50% and a discount for the friends and family of staff members of 25%. In addition, a policy was introduced in approximately May or June 2017 that members of staff would be entitled to a free 30-minute treatment at the salon in the event that they had no

absences from work in the previous month. I find that the claimant was aware of these policies.

15. Ms Lawrenson produced an email in evidence that she sent to the claimant on 18 May 2017 which states:-

> *"Going forward if any of the team requires treatment at Spa Satori they will need to send me an email to connect@spasatroi.co.uk requesting the appointment including time and date and if preferred therapist. I will authorise or decline. Pre-payment will be required in cash at this point".*

16. The email continued:

> *"Please can you ensure everyone is aware of this procedure. I will also get a poster put together for the staff room".*

17. Ms Lawrenson told the Tribunal, which evidence was not challenged by the claimant, that the claimant's friend had a treatment in June 2017, with a "friends and family" discount of 25%, which the claimant had not pre-paid and had not paid the respondent for at the time of the incident in July.

The events of July 2017

18. Ms Lawrenson was absent on annual leave in the second half of July 2017. During this period, it is not disputed that Ms Stewart booked herself in for a treatment at the salon. Ms Stewart's evidence was that she was off work on holiday around the time of her birthday in the second half of July, and booked the treatment in anticipation of her birthday.

19. In the Tribunal bundle were pages from the respondent's on-line booking system that show that on 20 July 2017 a block of time of an hour on Saturday 22 July 2017 was booked which bore the description "Taryn Ayres – wax". Taryn Ayres was another beauty therapist at the respondent's salon and the Tribunal was told she was a friend of the claimant. It was accepted by the claimant that she had made this booking. She told the Tribunal that she believed that this was not an unusual thing to do and that although she had booked herself in for a wax which would take approximately thirty minutes, she had booked a block of an hour for this to allow the booking to be moved in the event that the therapist needed to move her to accommodate a client.

20. Ms Lawrenson's evidence was that she considered this to be an unnecessarily long appointment for a thirty-minute treatment. She told the Tribunal that when she discovered what the claimant had done, she considered that this was blocking time out from her business that could have been used for clients who were paying full price. She told the Tribunal she could not understand why, given that she was only having a treatment lasting thirty minutes, the claimant had blocked an entire hour out of that therapist's working day. Ms Lawrenson did not agree with the claimant that this was a common thing for staff to do.

21. The print-outs from the respondent's booking system show that the claimant's booking on 22 July was changed ten times. It was changed by Taryn on six occasions, by the receptionist Alicia once, by the assistant manager Tyla once and by their colleague Selena once. The claimant was unable to explain to the Tribunal why this had been done or suggest any possible reasons. Ms Lawrenson told the Tribunal that as the booking had been deleted on the system (although the Tribunal notes that it was then re-instated) that she believed that Ms Stewart was trying to hide the fact that she had had a treatment in the hope that no trace would be left of it on the system, such that she may not have to pay for it.

22. The respondent's evidence in this regard is supported by a statement made at the time by the respondent's receptionist Alicia who told Ms Lawrenson on her return from holiday and who told Tyla on the day in question (22 July) that a client of Taryn's had phoned to say that she was running late and that Alicia had noticed that Taryn had a "block" on the booking system with a headline "wax" after the appointment for the client who was running late. When Alicia told Taryn that her next client was running late, she told Alicia that she would have to tell the client that her treatment would have to be shortened. Alicia asked Taryn why this was the case because she didn't appear to have any clients afterwards, but simply a "block" on the system, which suggested a break or possibly cleaning time. Taryn then told Alicia that the block was for "*Devin's wax*", that is, for the claimant's treatment.

23. The respondent's evidence was further that Alicia told Ms Lawrenson that when the claimant attended that day for her treatment, when Alicia asked whether she had put "*money in an envelope*" for Ms Lawrenson to pay for the treatment, that the claimant told her that she was not paying because it was her birthday. Ms Lawrenson told the Tribunal that she had spoken to Alicia directly about this and that Alicia produced a written witness statement as part of the claimant's disciplinary process, which was dated 3 August 2017. However, Alicia did not attend the Tribunal to give evidence in person.

24. The respondent was due to pay all staff at the end of July 2017. The respondent's evidence was that payment was due to be made on the last Friday of the month (28 July in this case), but that it was Ms Lawrenson's policy to try to pay staff the day before to ensure that payment was not late. Ms Lawrenson told the Tribunal that she was still on annual leave on the date of intended payment to staff for the month in question, which was Thursday 27 July.

25. Ms Lawrenson was contacted on holiday by Ms Lomas to tell her that she had been told by Tyla that the claimant had a wax treatment the week before but had not yet paid for it. Ms Lomas suggested to Ms Lawrenson via text that she would tell the claimant to pay this and also the amounts the claimant still owed for her friend's treatment in June in full in cash, after which she would receive her wages.

26. Ms Lawrenson's reply to Ms Lomas stated: "*why is she not pre-paying like we agreed?*" Ms Lomas replied "*not sure everyone knows they have to pre-pay which we spoke about in staff meeting*". Ms Lomas then communicated with the claimant, and told her that she needed to pay the amounts that she owed before she was paid her wages. The claimant's response was to tell Ms Lomas that she considered this to be "*blackmail*" by Ms Lawrenson.

27. The claimant told the Tribunal that she considered this to be unfair treatment by the respondent, because everyone else received their wages on Thursday 27 and she did not receive them until the following day. She said that she was being "forced" to pay for the sums she owed, but that she did not have any money to pay until she received her wages.

28. It was clear, from the documents before the Tribunal in the bundle, that at this point the claimant did not notify Ms Lomas or contact Ms Lawrenson to tell her that she believed that she was not obliged to pay for the treatment in July as she believed that it would be counted as her "free" entitlement due to her lack of absence that month. Ms Lawrenson told the Tribunal that during her investigations of the matter, she considered this to be a significant omission by the claimant. Ms Lawrenson also told the Tribunal that she considered it significant that the claimant accepted that she owed the money and paid it.

29. It is the claimant's case that she was being "blackmailed" to pay the money by her wages being withheld until she did so.

30. Ms Lawrenson told the Tribunal that she was not intending to "blackmail" Ms Stewart by not paying her wages at the same time as other members of staff. Her evidence to the Tribunal, which is accepted, is that she required pre-payment in advance of treatments from members of staff in order to avoid her having to carry out further calculations at the end of the month when staff wages were due, to try to establish money that staff owed her for treatments they had received. She told the Tribunal that this placed an extra administrative burden on her that she wished to avoid. She told the Tribunal that the reason that Ms Stewart was paid later than her colleagues but still before cut-off date for the end of the month, was because she had attempted to recover the cash in advance first to avoid having to alter the wages payments, but as the claimant had told her that she could not afford to settle her debts in advance, Ms Lawrenson had been obliged to recalculate the claimant's wages, which had delayed the payments to her. The Tribunal accepts Ms Lawrenson's evidence in this regard.

31. Text messages in the bundle of evidence from Ms Lawrenson to Ms Lomas on 27 July indicate that Ms Lawrenson was unhappy with what she saw as the claimant's concealment of the treatment that she had received and her failure to comply with the respondent's policy. Ms Lawrenson's text to Ms Lomas on 27 July states:

> "*she hadn't done what she said and not communicated about it. I am not happy either … she said that that last month and didn't how can I trust her word … a sorry or a communication would have gone a long way … instead I am accused of blackmailing when she has had lots of financial help and not appreciated it and taken piss…*"

32. The reference in Ms Lawrenson's texts to "*she has had lots of financial help*" was to the claimant having received a £750 interest-free loan from the respondent to assist her in buying a car. Ms Lawrenson also told the Tribunal that she had sought to help the claimant in other ways, for example when the claimant managed to

secure a two-week holiday at a good price at two weeks' notice, Ms Lawrenson had allowed her to take time off work, even though another member of staff had already booked the time off as annual leave. This evidence was not challenged by the claimant.

Further investigation by the respondent and the disciplinary process

33. Ms Lawrenson reported that she had spoken to both Tyla and Alicia directly about Alicia's conversation with the claimant on 22 July. Alicia told Ms Lawrenson and also Tyla, who in turn told Ms Lawrenson, that on the day in question the claimant had asked Alicia to remove her name from the booking system. Her evidence had been that she had told Alicia that she did not want to pay because it was her birthday. It is clear from the witness statements of Tyla and Alicia and from Ms Lawrenson's evidence to the Tribunal that on the day in question (22 July 2017) the claimant did not tell Alicia that she believed that the treatment was her free treatment. The booking system print-out that was before the Tribunal in evidence also shows that at 12.33 on the day in question Alicia had deleted the claimant's "block" appointment.

34. The claimant was spoken to by Tyla, the respondent's other assistant manager, on 1 August 2017. The notes of that meeting are very brief but are recorded in the Tribunal bundle.

35. The claimant told the Tribunal that she refused to sign these notes because they did not reflect the conversation. The claimant is recorded as having told Tyla at this meeting that she believed that the treatment that she had had on 22 July was her free treatment because she had not had any days off in July.

36. The claimant also told the Tribunal that it was her understanding that she was entitled to the free treatment because she had not had any absence in July. The treatment was booked on 20 July.

37. However, Ms Lawrenson told the Tribunal that the claimant would not be entitled to a free treatment for June or July at this point. She was not entitled to a free treatment in June because she had had two days' sickness absence in June and she would have known that she was not entitled yet to a free treatment for July when she booked the treatment on 20 July as the month had not finished yet.

38. On the balance of probabilities and considering the evidence provided by the parties, the Tribunal prefers Ms Lawrenson's evidence in this regard. The claimant would have known that at the time she made the booking in July that she had not yet accrued entitlement to a free treatment in July because the month was not over. She would also have known that she was not entitled to a free treatment for June because she had been absent for two days and therefore had not met the requirements. She did not tell Alicia that this was her free treatment on the day in question. She did not raise the issue of a free treatment at the time she was asked to settle her debts on 27 July 2017. I therefore find the claimant's assertion that she believed her treatment on 22 July 2017 was free was not a credible one and is not accepted by the Tribunal.

39. Furthermore, the Tribunal notes that the claimant also knew of Ms Lawrenson's policy that staff were required to pay for any treatment in cash in advance. She had replied to the email in May 2017 recorded above and therefore had clearly received it and read it. Therefore, on the balance of probabilities, the Tribunal accepts Ms Lawrenson's evidence that the claimant had knowingly failed to comply with the respondent's policy in this regard. The Tribunal also accepts that it was reasonable of Ms Lawrenson to rely on Alicia's evidence that the claimant had been asked to leave money for her treatment on 22 July but had said that she would not do so.

40. The claimant was then invited to a disciplinary meeting. The disciplinary meeting was conducted by Ms Lomas, with a colleague, Selina, taking notes. The Tribunal was not provided with minutes of the meeting but the claimant was sent a lengthy disciplinary and dismissal outcome letter by email on 8 August 2017 which contains the respondent's conclusions after that meeting, and its reasons for dismissal.

41. The claimant complained to the Tribunal that she was not given any opportunity to put forward her own side of the story during the investigation or the disciplinary process. However, the claimant accepts that she submitted a two-page statement at the hearing on 7 August.

42. The claimant said during the investigation and disciplinary process and stated in her statement that she had not been asked to pay on the day. This contradicted Alicia's statement and Ms Lawrenson's evidence to the Tribunal where she recounted the conversation that she had had with Alicia about 22 July.

43. Ms Lawrenson told the Tribunal that she and Ms Lomas had taken the statement and the claimant's other comments during the investigation and disciplinary meetings into account in reaching their decision to dismiss for gross misconduct, as trust had broken down with the claimant.

The Law

44. Employees with more than two years' service have a right not to be unfairly dismissed by their employer. An employer who dismisses an employee with more than two years' service must do so fairly. Section 98 of the Employment Rights Act 1996 requires an employer to dismiss an employee for a fair reason and do so following a fair procedure.

45. The respondent alleges that the claimant was dismissed for the potentially fair reason of misconduct. Therefore, the guidance set out in the case of ***British Home Stores -v- Burchell*** is to apply the claimant's dismissal. ***Burchell*** sets out that an employer must when dismissing a claimant for misconduct have a genuine belief that the claimant committed the misconduct as alleged, reasonable grounds for holding that belief and at the time the belief was formed on those grounds must have carried out as much investigation as was reasonable in all the circumstances.

46. Under Section 98(4) of the Employment Rights Act 1996 an employer must act within “the range of reasonable responses” in deciding whether to dismiss an employee for that reason. The Tribunal must not substitute its view for that of the employer but must ask instead whether the decision to dismiss was one that no reasonable employer would have taken in the circumstances.

47. The ACAS Code of Practice on Disciplinary and Grievance Procedures is one that Tribunals are to have reference to in establishing whether the employer has acted in accordance with good industrial practice. However, an employer, particularly a small employer with few resources, is allowed some flexibility in how it applies these procedures. Any procedures followed by an employer may to fall within a reasonable range of procedures that may be adopted by them in such circumstances.

48. The ACAS Code of Practice indicates that it is good industrial relations practice for an employer to establish the facts of the case through an investigation and possibly also through an initial meeting with the employee. The employee should be informed of the case against her in writing and any written communication with her needs to provide enough information to allow her to prepare for a disciplinary hearing. The employer should provide copies of any written evidence with the notification to the employee. The employee should then be invited to a meeting at which the employer and the employee should go through the evidence and the employee should be given a reasonable opportunity to ask questions, present evidence and call witnesses. The employer should allow the employee to be accompanied at that meeting. The employer should then decide on appropriate action to be taken and if the decision is that the employee be dismissed, allow her a right of appeal.

49. In relation to whether a claimant is entitled to notice monies, if employees have carried out an act of gross misconduct then section 86 of the Employment Rights Act 1996 states that a contract may be terminated without notice by reason of the conduct of the other party. It is established law that such conduct must amount to a fundamental breach of contract or gross negligence. It is for the respondent to establish on the balance of probabilities that the claimant had committed such an act of gross misconduct or gross negligence in the circumstances.

50. Where deductions are made from the claimant’s wages, section 13 of the Employment Rights Act 1996 says an employer shall not make a deduction from wages of a worker employed by him unless the worker has previously signified in writing his agreement or consent to the making of the deduction.

<u>Application of the law to the facts as found</u>

51. The respondent has established that it dismissed the claimant for a potentially fair reason, that being misconduct.

52. In applying the test established in ***Burchell***, and applying the facts found, I find Ms Lawrenson had a genuine belief that the claimant had committed an act of gross misconduct. Ms Lawrenson genuinely believed that the claimant had

attempted to conceal her treatment on 22 July 2017 and attempted to avoid paying for it.

53. Was Ms Lawrenson's belief in the misconduct of the claimant one that she had reasonable grounds for? Also at the time the belief was formed on those grounds had the respondent carried out as much of an investigation as was reasonable in the circumstances?

54. Ms Lawrenson told the Tribunal that she had spoken both to Alicia and Tyla about the events of the day in question, 22 July 2017. The claimant also provided evidence to the respondent's investigation about the events of that day. Ms Lawrenson and Ms Lomas together discussed the claimant's evidence, including her two-page written statement, and that of other members of staff. Ms Lawrenson and Ms Lomas preferred the evidence of Alicia and Tyla over that of the claimant.

55. Their reasons for doing so were that the claimant failed to mention that she thought the treatment was free on 27 July when the issue of payment was discussed. She also did not mention it to Alicia when in the salon on 22 July. She told Alicia that she would not pay because it was her birthday. They therefore did not accept that this was a genuine belief of hers but considered that this was an attempt to excuse what she had done in retrospect. Ms Lawrenson had reasonable grounds for forming that belief. She therefore also considered that Alicia's statement that the claimant had attempted to delete the booking from the system was true. This was supported by the booking system itself which shows that Alicia deleted the appointment at the time in question on the day in question. The respondent also took into account that the claimant knew and understood that she needed to pay in cash in advance for treatments but failed to do so. It was reasonable for Ms Lawrenson, supported by the evidence in question to reach the conclusion that she did, which was that the claimant tried to avoid paying for the treatment.

56. Was the investigation carried out reasonable and did the respondent follow a fair procedure? The Tribunal notes that no proper minutes of either the investigation meeting or the disciplinary meeting were in the Tribunal bundle. However, the claimant's statement that she provided to the disciplinary was before the Tribunal and is a full account of her version of events. The respondent's dismissal letter also clearly sets out the issues in question and the respondent's reasons for reaching the conclusions that they did. Both of these contemporaneous documents provide a good account of the issues that were between the parties at the time. The witness statements were taken from different parties at the time, being Tyla and Alicia. The text messages between Ms Lomas, the claimant and Ms Lawrenson also show that there was investigation and discussion at the time. The claimant was invited to a disciplinary hearing and allowed to bring a companion. She was offered the right of appeal against the dismissal decision.

57. Ms Lawrenson took HR advice in the matter throughout the process from the Federation of Small Businesses. Although there are some shortcomings in the procedure followed as set out above, given the size of the business and its administrative resources and the number of employees concerned, on balance the procedure was a reasonable one.

58. Has the claimant carried out an act of gross misconduct? Ms Lawrenson's evidence was that she believed that trust and confidence had broken down between the parties. She considered the issue to be one of evasion and concealment. She believes the claimant to be an intelligent and capable individual and therefore did not believe that she acted in error or misunderstood the relevant policy. The Tribunal accepts her evidence in that regard.

59. The fact that the issue over payment and deletion of the booking took place whilst Ms Lawrenson was on holiday was also an issue that undermined Ms Lawrenson's trust in the claimant, as was the fact that Ms Lawrenson had done what she perceived to be acts of kindness above and beyond what another employer in her circumstances would do with regard to loans to the claimant and so on. She felt that that trust had been abused. On the balance of probabilities Ms Lawrenson has demonstrated that there was a fundamental breach of trust and confidence that entitled her to dismiss with no notice.

60. The claimant raises other issues on what she perceives to be a lack of even-handedness in terms of the treatment of other members of staff and she brought along two witnesses who also alleged that they were bullied by Ms Lawrenson and Tyla. The parties were reminded that the claim brought by the claimant was one of unfair dismissal and a failure to pay wages. Therefore the Tribunal was required to limit evidence to matters which were relevant to deciding whether the claimant was unfairly dismissed and whether she unfairly had wages and notice monies withheld from her. The Tribunal also notes that the claimant did not challenge Ms Lawrenson's evidence that she had been given an interest-free loan and allowed to go on holiday at short notice. I find that those actions are generally not consistent with those of an employer who routinely bullies and intimidates members of staff.

61. As to whether the claimant is entitled to reclaim unlawful deductions from wages, it is clear that the claimant signed up to the courses and therefore gave the respondent written authority for deductions to be made in the event that she left work early. I accept the claimant's evidence that these were courses that she was required to attend and they were a key part of her working life. It would have been difficult for her to function as a full-time member of staff without having attended such training courses. However, she has clearly given the respondent written authority to recover these sums in the event that she did not continue working for a period of twelve months thereafter and therefore her claim for unlawful deductions from wages therefore fails and is dismissed.

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Employment Judge Barker

Date__17 May 2018________________

JUDGMENT AND REASONS SENT TO THE PARTIES ON
23 May 2018
FOR THE TRIBUNAL OFFICE