



# EMPLOYMENT TRIBUNALS

**Appellant:** Kiren Foods Limited

**Respondent:** His Majesty's Revenue and Customs

**Heard at:** Manchester (by cvp)

**On: 17 December 2024**

**Before:** Employment Judge Cookson

## REPRESENTATION:

**Appellant:** Mr Mackmood (director)

**Respondent:** Mr Mclean (counsel)

## JUDGMENT

The appeal under s19C of the National Minimum Wage Act 1998 is struck out under Employment Tribunal Rule 37(1)(a) because it has no reasonable prospect of success.

**Employment Judge Cookson  
17 December 2024**

Judgment sent to the parties on:  
24 December 2024  
For the Tribunal:

### Notes

Reasons for the judgment having been given orally at the hearing, written reasons will not be provided unless a request was made by either party at the hearing or a written request is presented by either

party within 14 days of the sending of this written record of the decision.

**Public access to employment tribunal decisions**

Judgments and reasons for the judgments are published, in full, online at [www.gov.uk/employment-tribunal-decisions](http://www.gov.uk/employment-tribunal-decisions) shortly after a copy has been sent to the claimant(s) and respondent(s) in a case.

**Recording and Transcription**

Please note that if a Tribunal hearing has been recorded you may request a transcript of the recording, for which a charge may be payable. If a transcript is produced it will not include any oral judgment or reasons given at the hearing. The transcript will not be checked, approved or verified by a judge. There is more information in the joint Presidential Practice Direction on the Recording and Transcription of Hearings, and accompanying Guidance, which can be found here:

<https://www.judiciary.uk/guidance-and-resources/employment-rules-and-legislation-practice-directions/>