



**First-tier Tribunal  
(General Regulatory Chamber)  
Professional Regulation**

**Appeal Reference: PR/2017/0001**

**Heard at Leeds  
on 30 May 2017**

**Before**

**JUDGE JACQUELINE FINDLAY**

**Between**

**RM ENGLISH (YORK) LIMITED**

Appellant

**and**

**CITY OF YORK COUNCIL**

Respondent

**Representation:**

**For the Appellant: Mr V Blake-Barnard, Counsel, instructed by Freeman Brown Solicitors  
For the Respondent: Ms V Waudby, Legal Services, City of York Council**

## **DECISION AND REASONS**

### **A. The requirement for letting agents to publicise details of fees**

1. The Consumer Rights Act 2015 (“the Act”) imposes a requirement on all letting agents in England and Wales to publicise details of their relevant fees. This is achieved by sections 83 to 86:-

#### **“CONSUMER RIGHTS ACT 2015**

#### **Chapter 3**

#### **Duty of Letting Agents to Publicise Fees etc**

#### **83 Duty of letting agents to publicise fees etc**

- (1) A letting agent must, in accordance with this section, publicise details of the agent’s relevant fees.
- (2) The agent must display a list of the fees--
  - (a) at each of the agent’s premises at which the agent deals face-to-face with persons using or proposing to use services to which the fees relate, and
  - (b) at a place in each of those premises at which the list is likely to be seen by such persons.
- (3) The agent must publish a list of the fees on the agent’s website (if it has a website).
- (4) A list of fees displayed or published in accordance with subsection (2) or (3) must include--
  - (a) a description of each fee that is sufficient to enable a person who is liable to pay it to understand the service or cost that is covered by the fee or the purpose of which it is imposed (as the case may be),
  - (b) in the case of a fee which tenants are liable to pay, an indication of whether the fee relates to each dwelling-house or each tenant under a tenancy of the dwelling-house, and
  - (c) the amount of each fee inclusive of any applicable tax or, where the amount of a fee cannot reasonably be determined in advance, a description of how that fee is calculated.
- (5) Subsections (6) and (7) apply to a letting agent engaging in letting agency or property management work in relation to dwelling-houses in England.
- (6) If the agent holds money on behalf of persons to whom the agent provides services as part of that work, the duty imposed on the agent by subsection (2) or (3) includes a duty to display or publish, with the list of

fees, a statement of whether the agent is a member of a client money protection scheme.

(7) If the agent is required to be a member of a redress scheme for dealing with complaints in connection with that work, the duty imposed on the agent by subsection (2) or (3) includes a duty to display or publish, with the list of fees, a statement--

(a) that indicates that the agent is a member of a redress scheme, and

(b) that gives the name of the scheme.

(8) The appropriate national authority may by regulations specify--

(a) other ways in which a letting agent must publicise details of the relevant fees charged by the agent or (where applicable) a statement within subsection (6) or (7);

(b) the details that must be given of fees publicised in that way.

(9) In this section--

“client money protection scheme” means a scheme which enables a person on whose behalf a letting agent holds money to be compensated if all or part of that money is not repaid to that person in circumstances where the scheme applies;

“redress scheme” means a redress scheme for which provision is made by order under section 83 or 84 of the Enterprise and Regulatory Reform Act 2013.

#### **84 Letting agents to which the duty applies**

(1) In this Chapter “letting agent” means a person who engages in letting agency work (whether or not that person engages in other work).

(2) A person is not a letting agent for the purposes of this Chapter if the person engages in letting agency work in the course of that person’s employment under a contract of employment.

(3) A person is not a letting agent for the purposes of this Chapter if--

(a) the person is of a description specified in regulations made by the appropriate national authority;

(b) the person engages in work of a description specified in regulations made by the appropriate national authority.

#### **85 Fees to which the duty applies**

(1) In this Chapter “relevant fees”, in relation to a letting agent, means the fees, charges or penalties (however expressed) payable to the agent by a landlord or tenant--

- (a) in respect of letting agency work carried on by the agent,
- (b) in respect of property management work carried on by the agent,  
or
- (c) otherwise in connection with--
  - (i) an assured tenancy of a dwelling-house, or
  - (ii) a dwelling-house that is, has been or is proposed to be let under an assured tenancy.

(2) Subsection (1) does not apply to--

- (a) the rent payable to a landlord under a tenancy,
- (b) any fees, charges or penalties which the letting agent receives from a landlord under a tenancy on behalf of another person,
- (c) a tenancy deposit within the meaning of section 212(8) of the Housing Act 2004, or
- (d) any fees, charges or penalties of a description specified in regulations made by the appropriate national authority.

## **86 Letting agency work and property management work**

(1) In this Chapter “letting agency work” means things done by a person in the course of a business in response to instructions received from--

- (a) a person (“a prospective landlord”) seeking to find another person wishing to rent a dwelling-house under an assured tenancy and, having found such a person, to grant such a tenancy, or
- (b) a person (“a prospective tenant”) seeking to find a dwelling-house to rent under an assured tenancy and, having found such a dwelling-house, to obtain such a tenancy of it.

(2) But “letting agency work” does not include any of the following things when done by a person who does nothing else within subsection (1)--

- (a) publishing advertisements or disseminating information;
- (b) providing a means by which a prospective landlord or a prospective tenant can, in response to an advertisement or dissemination of information, make direct contact with a prospective tenant or a prospective landlord;
- (c) providing a means by which a prospective landlord and a prospective tenant can communicate directly with each other.

(3) “Letting agency work” also does not include things done by a local authority.

(4) In this Chapter “property management work”, in relation to a letting agent, means things done by the agent in the course of a business in response to instructions received from another person where--

(a) that person wishes the agent to arrange services, repairs, maintenance, improvements or insurance in respect of, or to deal with any other aspect of the management of, premises on the person’s behalf, and

(b) the premises consist of a dwelling-house let under an assured tenancy.”

## **B. Enforcement**

2. Section 87 explains how the duty to publicise fees is to be enforced:-

### **“87 Enforcement of the duty**

(1) It is the duty of every local weights and measures authority in England and Wales to enforce the provisions of this Chapter in its area.

(2) If a letting agent breaches the duty in section 83(3) (duty to publish list of fees etc on agent’s website), that breach is taken to have occurred in each area of a local weights and measures authority in England and Wales in which a dwelling-house to which the fees relate is located.

(3) Where a local weights and measures authority in England and Wales is satisfied on the balance of probabilities that a letting agent has breached a duty imposed by or under section 83, the authority may impose a financial penalty on the agent in respect of that breach.

(4) A local weights and measures authority in England and Wales may impose a penalty under this section in respect of a breach which occurs in England and Wales but outside that authority’s area (as well as in respect of a breach which occurs within that area).

(5) But a local weights and measures authority in England and Wales may impose a penalty in respect of a breach which occurs outside its area and in the area of a local weights and measures authority in Wales only if it has obtained the consent of that authority.

(6) Only one penalty under this section may be imposed on the same letting agent in respect of the same breach.

(7) The amount of a financial penalty imposed under this section--

(a) may be such as the authority imposing it determines, but

(b) must not exceed £5,000.

(8) Schedule 9 (procedure for and appeals against financial penalties) has effect.

(9) A local weights and measures authority in England must have regard to any guidance issued by the Secretary of State about--

(a) compliance by letting agents with duties imposed by or under section 83;

(b) the exercise of its functions under this section or Schedule 9.

(10) A local weights and measures authority in Wales must have regard to any guidance issued by the Welsh Ministers about--

(a) compliance by letting agents with duties imposed by or under section 83;

(b) the exercise of its functions under this section or Schedule 9.

(11) The Secretary of State may by regulations made by statutory instrument--

(a) amend any of the provisions of this section or Schedule 9 in their application in relation to local weights and measures authorities in England;

(b) make consequential amendments to Schedule 5 in its application in relation to such authorities.

(12) The Welsh Ministers may by regulations made by statutory instrument--

(a) amend any of the provisions of this section or Schedule 9 in their application in relation to local weights and measures authorities in Wales;

(b) make consequential amendments to Schedule 5 in its application in relation to such authorities.”

### **C. Financial penalties**

3. The system of financial penalties for breaches of section 83 is set out in Schedule 9 to the 2015 Act:-

#### **“SCHEDULE 9**

#### **DUTY OF LETTING AGENTS TO PUBLICISE FEES: FINANCIAL PENALTIES**

#### **Section 87**

#### ***Notice of intent***

**1**

(1) Before imposing a financial penalty on a letting agent for a breach of a duty imposed by or under section 83, a local weights and measures authority must serve a notice on the agent of its proposal to do so (a “notice of intent”).

(2) The notice of intent must be served before the end of the period of 6 months beginning with the first day on which the authority has sufficient evidence of the agent's breach, subject to sub-paragraph (3).

(3) If the agent is in breach of the duty on that day, and the breach continues beyond the end of that day, the notice of intent may be served--

(a) at any time when the breach is continuing, or

(b) within the period of 6 months beginning with the last day on which the breach occurs.

(4) The notice of intent must set out--

(a) the amount of the proposed financial penalty,

(b) the reasons for proposing to impose the penalty, and

(c) information about the right to make representations under paragraph 2.

### ***Right to make representations***

## **2**

The letting agent may, within the period of 28 days beginning with the day after that on which the notice of intent was sent, make written representations to the local weights and measures authority about the proposal to impose a financial penalty on the agent.

### ***Final notice***

## **3**

(1) After the end of the period mentioned in paragraph 2 the local weights and measures authority must--

(a) decide whether to impose a financial penalty on the letting agent, and

(b) if it decides to do so, decide the amount of the penalty.

(2) If the authority decides to impose a financial penalty on the agent, it must serve a notice on the agent (a "final notice") imposing that penalty.

(3) The final notice must require the penalty to be paid within the period of 28 days beginning with the day after that on which the notice was sent.

(4) The final notice must set out--

(a) the amount of the financial penalty,

(b) the reasons for imposing the penalty,

- (c) information about how to pay the penalty,
- (d) the period for payment of the penalty,
- (e) information about rights of appeal, and
- (f) the consequences of failure to comply with the notice.

***Withdrawal or amendment of notice***

**4**

- (1) A local weights and measures authority may at any time--
  - (a) withdraw a notice of intent or final notice, or
  - (b) reduce the amount specified in a notice of intent or final notice.
- (2) The power in sub-paragraph (1) is to be exercised by giving notice in writing to the letting agent on whom the notice was served.

**D. Appeals**

4. Schedule 9 provides for appeals, as follows.

***Appeals***

**5**

- (1) A letting agent on whom a final notice is served may appeal against that notice to--
  - (a) the First-tier Tribunal, in the case of a notice served by a local weights and measures authority in England, or
  - (b) the residential property tribunal, in the case of a notice served by a local weights and measures authority in Wales.
- (2) The grounds for an appeal under this paragraph are that--
  - (a) the decision to impose a financial penalty was based on an error of fact,
  - (b) the decision was wrong in law,
  - (c) the amount of the financial penalty is unreasonable, or
  - (d) the decision was unreasonable for any other reason.
- (3) An appeal under this paragraph to the residential property tribunal must be brought within the period of 28 days beginning with the day after that on which the final notice was sent.
- (4) If a letting agent appeals under this paragraph, the final notice is suspended until the appeal is finally determined or withdrawn.



(5) On an appeal under this paragraph the First-tier Tribunal or (as the case may be) the residential property tribunal may quash, confirm or vary the final notice.

(6) The final notice may not be varied under sub-paragraph (5) so as to make it impose a financial penalty of more than £5,000.

## **E. Explanatory Notes and Guidance**

5. The Explanatory Notes published in respect of the Consumer Rights Bill (which became the 2015 Act) and the Guidance for Local Authorities issued by the Department for Communities and Local Government, during the passage of the Bill, concerning the duty to publicise fees.

6. Paragraphs 456 to 459 of the Explanatory Notes read as follows:-

“456. This section imposes a duty on letting agents to publicise ‘relevant fees’ (see commentary on section 85) and sets out how they must do this.

457. Subsection (2) requires agents to display a list of their fees at each of their premises where they deal face to face with customers and subsection (3) requires them to also publish a list of their fees on their website where they have a website.

458. Subsection (4) sets out what must be included in the list as follows. Subsection (4)(a) requires the fees to be described in such a way that a person who may have to pay the fee can understand what service or cost is covered by the fee or the reason why the fee is being imposed. For example, it will not be sufficient to call something an ‘administration fee’ without further describing what administrative costs or services that fee covers.

459. Subsection (4)(b) requires that where fees are charged to tenants this should make clear whether the fee relates to each tenant under a tenancy or to the property. Finally, subsection (4)(c) requires the list to include the amount of each fee inclusive of tax, or, where the amount of the fee cannot be determined in advance a description of how that fee will be calculated. An example might be where a letting agent charges a landlord based on a percentage of rent.”

7. So far as enforcement of the duty is concerned, the Explanatory Notes state:-

“477. Subsection (4) [of section 87] provides that while it is the duty of local weights and measures authorities to enforce the requirement in their area, they may also impose a penalty in respect of a breach which occurs in England and Wales but outside that authority’s area. However, subsection (6) ensures that an agent may only be fined once in respect of the same breach”.

8. Potentially relevant passages of the Departmental Guidance are as follows:-

### **“Which fees must be displayed**

All fees, charges or penalties (however expressed) which are payable to the agent by a landlord or tenant in respect of letting agency work and property management work carried out by the agent in connection with an assured tenancy. This includes fees, charges or penalties in connection with an assured tenancy of

a property or a property that is, has been or is proposed to be let under an assured tenancy. ...

The only exemptions are listed below. The requirement is therefore for a comprehensive list of everything that a landlord or a tenant would be asked to pay by the letting agent at any time before, during or after a tenancy. As a result of the legislation there should be no surprises, a landlord and tenant will know or be able to calculate exactly what they will be charged and when.

... ..

### **How the fees should be displayed**

The list of fees must be comprehensive and clearly defined; there is no scope for surcharges or hidden fees. Ill-defined terms such as administration cost must not be used. All costs must include tax.

Examples of this could include individual costs for:

- marketing the property;
- conducting viewings for a landlord;
- conduct tenant checks and credit references;
- drawing up a tenancy agreement; and
- preparing a property inventory.

It should be clear whether a charge relates to each dwelling-unit or each tenant”.

## **F. Background**

9. RM English (York) Limited (“the company”) appeals against the Final Notice served by City of York Council, the Respondent, (A1 to A5). The Final Notice is dated 22 November 2016. The Final Notice Decision states “As Reviewing Officer I have considered the information and have had regard to your appeal. I have found that there is sufficient evidence that there was a breach in the law to serve a Final notice to impose a monetary penalty and that the fine should remain at £3750.”
10. The Final Notice sets out the details of the alleged breach as follows: “Mick Wilkinson visited the website of R M English on 20 September 2016 and found that fee charged to landlords and tenants were not displayed, in accordance with the Consumer Rights Act 2015 section 83, 3. Mick Wilkinson Licensing Enforcement Officer and Jeremy Smawfield Landlord Liaison Officer also visited the commercial premises of R M English on 4<sup>th</sup> October 2016 and found that the fees charged to landlords were not displayed in the commercial premises, in a place which was likely to be seen by such persons in accordance with the Consumer Rights Act 2015 Section 83, 2 (a) and (b). A notice of intention to serve a monetary penalty was served on 5<sup>th</sup> October 2016.”

## **G. The Issues**

11. The Respondent submits that the statutory requirements in relation to the imposition of a monetary penalty that rest upon the City of York Council have been

discharged. The Respondent sent a standard letter in the form that appears at documents F5 and F6 to the company. Mr Burley on behalf of the company completed the required form (documents F10 and F11) indicating that all the company's fees and charges were displayed in commercial premises and on the website.

12. On 20 September 2016 Mr Wilkinson visited the company's website and found that the fees charged to landlords and tenants were not displayed. On 4 October 2016 Mr Wilkinson, Licensing Enforcement Officer, and Jeremy Smawfield, Landlord Liaison Officer, visited the company's premises and found that the fees charged to landlords were not displayed in the commercial premises in a place which was likely to be seen.
13. A Notice of Intention to serve a monetary penalty was served on 5 October 2016 (F23 to F30). The Notice of Intention stated that representations or objections should be made in writing by 3 November 2016.
14. On 16 November 2016 Freeman Brown Solicitors lodged a late submission of matters to be taken into consideration. The letter was dated 15 November 2016 and stamped as received 16 November 2016.
15. The Respondent accepted the late representations and taking into account the points made found that there were no additional extenuating circumstances. The monetary penalty reflected the fact that the company had displayed the tenant's fees in the commercial premises and the reduction of £1250 was appropriate. The Notice of Intention contained an error at document A5 and this was corrected on 24 November 2016.
16. Mr Blake-Barnard on behalf of Mr Burley submitted at the hearing that he was not pursuing ground A of the written submission namely that the decision to impose a monetary penalty was based on an error of facts. Mr Blake-Barnard submitted that the amount of the monetary penalty was unreasonable in all the circumstances. In particular, he urged me to consider the following grounds of appeal submitted in writing and orally:
  - a. Mr Burley is the appropriate person to be responsible for the acts and omissions of the company.
  - b. Mr Burley has been in business for many years; he has an outstanding reputation and is very well respected.
  - c. The company is held in high professional regard and is held in high esteem by clients and professional peers.
  - d. The company has two directors Mr Burley and Ms Mapplebeck.
  - e. Mr Burley has been a practising surveyor for 35 years and the vast majority of his professional life has been spent working in and around York. He has built a solid reputation for discharging his professional obligations with integrity. He has never before had his professional integrity called into question by either his own professional body or other agencies who exercise a regulatory function over his business dealings.
  - f. Ms Mapplebeck has been suffering from Cancer for over 2 years and has had to undergo intensive treatment. As a consequence of Ms Mapplebeck's health

difficulties the business of the company has suffered although it is not the case that the breach arose because of Ms Mapplebeck's ill-health.

- g. Briggs Burley, R M English (Yorkshire) Limited and R M English (York) Limited are three separate companies and when considering the financial impact on RM English (York) limited of the monetary penalty the financial health or otherwise of the other companies is irrelevant.
- h. R M English (Yorkshire) Limited is an established registered company with its head office in Pocklington. Mr Burley and Ms Mapplebeck are the Directors of the company. R M English (Yorkshire) Limited undertakes residential and commercial estate agency sales, however, also undertakes residential lettings.
- i. In 2015 it was decided that the company would make space in the office of the company to advertise a single board of properties which were offered to let by R M English (Yorkshire) Limited. Anyone coming into the company's premises and making an enquiry about a property would be immediately referred to R M English (Yorkshire) Limited by telephone. R M English (Yorkshire) Limited employs over 10 people and is marginally in profit.
- j. Mr Burley has used his own funds over the last 2 years to keep the company going. Nevertheless it is likely that further staff will have to leave and the company is likely to have only two employees in the future one of whom is Mr Burley's nephew. The costs of the company have been reduced over the last year, in particular, by reducing the rental costs. Mr Burley's Pension Fund owns the premises at 18 Castlegate, York YO19RP the company's commercial premises. The company pays rent to the Pension Fund. 18 Castlegate has a rateable value of £34000 and the company is now paying £15000 per annum.
- k. The company R M English (Yorkshire) Limited does not share any employees with the company although Mr Burley's nephew a trainee chartered surveyor with the company previously worked for R M English (Yorkshire) Limited.
- l. R M English (Yorkshire) Limited and the company share a website which was set up by an outside company and was supervised by Alex Slater of R M English (Yorkshire) Limited. Mr Slater is no longer working for R M English (Yorkshire) Limited.
- m. As soon as Mr Burley found out that there had been a breach of the statutory obligations he acted immediately and the company no longer advertises properties on the company's premises.
- n. The monetary penalty does not take into account the financial impact on the company which is and has been operating at a loss. Although Mr Burley may fund any financial penalty from his own pocket, looking at the financial situation of the company it is likely a financial penalty of £3750 would mean the company would go out of business.
- o. Mr Burley has already been punished for the breach of the statutory obligations in terms of his professional reputation and taking this into account the financial penalty is excessive.
- p. Even if the view is that the company will not go out of business the profit and loss accounts show that the company is not in a position to pay a penalty of £3750.

- q. No proper consideration has been taken of the effect on the business of Ms Mapplebeck's ill health and the efforts made by Mr Burley to keep the business going.
- r. Although Mr Burley stated in oral evidence that he had appealed on the basis of his reputation rather than the financial consequences of the monetary penalty note should be taken of the fact that payment would have to come out of his pocket. Accordingly, the business would not be affected but it is clear from the profit loss accounts that the company cannot keep trading and losing money and it is likely the monetary penalty would be the "death knell" of the company.
- s. Mr Burley should be given credit for taking responsibility for this breach and taking the consequences on himself. In his professional career he has always worked hard to ensure that any company with which he was involved or for which he was responsible complied with all the statutory obligations.

### **Findings of Fact and Reasons**

- 17. The purpose of the legislation is to ensure that a person seeking the services of a letting agent has an understanding of what is included or covered by the fee in question. This enables him or her to compare different agent's fees in order to decide which provides best value for money or otherwise is most likely to suit his or her needs.
- 18. The company at all material dates was operating as a letting agent. Properties were advertised in the premises and at a place where people were likely to meet with an agent face to face. This is the situation notwithstanding that any potential tenant would be referred to R M English (Yorkshire) Limited.
- 19. It is not in issue, and I find, that the Notice of Intention and Final Notice contained the information that was required by statute and regulation.
- 20. I find that there were three breaches of the statutory requirements in that on 20 September 2016 the fees charged to landlords and tenants were not displayed on the website shared by the company with R M English (Yorkshire) Limited in accordance with section 83(3) of the Act.
- 21. It is not in issue and I find that on 4 October 2016 the company did not display the fees charged to landlords in the commercial premises in a place which was likely to be seen by such persons in accordance with sections 83(2)(a) and 2(b) of the Act.
- 22. I find that Mr Burley at all material dates was a Director of the company and responsible for the company's acts and omissions. I find that Mr Burley relied and continues to rely on others in the company to be aware of the statutory requirements and to ensure that there is compliance. I accept that Mr Burley was ill-advised and did not receive the assistance from his employees that he might have expected but I find that this does not assist him or release him from his obligations on behalf of the company as a Director.
- 23. I find that the Respondent erred in taking into account the financial situation of R M English (Yorkshire) Limited when considering the financial impact of the monetary penalty. The company and R M English (Yorkshire) Limited are separate and distinct legal entities notwithstanding that Mr Burley holds positions of responsibility

in both. This is evidenced by the fact the two companies prepare separate profit and loss accounts.

24. I find that Mr Burley has control over finances of the company. I find that Mr Burley has control over his Pension Fund. This is on the basis of his oral evidence that this is the case. Mr Burley stated in oral evidence that to assist the company he had decided to forgo payments to his Pension Fund by accepting a reduced rent for the use of the premises. He told me that instead of charging the rateable value of £34335 shown in the accounts for the year ending 31 December 2016 the rent had now been reduced to £15000. Had Mr Burley decided to forego all payments to his Pension Fund from the company for the year ending 31 December 2016 the company would have shown a small profit.
25. It is very distressing to all concerned that Ms Mapplebeck has suffered such serious health problems. It has not been suggested and I find that the breach was not as a consequence of any action or omission by Ms Mapplebeck. As Director Mr Burley is responsible for ensuring that the company complied at all times with its statutory obligations.
26. Mr Burley stated that he would rely on his staff to ensure that the company complied with its statutory obligations. This was the case despite having stated that he had been let down by such an arrangement in the past. Mr Burley could not identify an employee of the company whose job it was to ensure that the website and the company complied with the statutory obligations. Mr Burley stated he relied on two employees of R M English (Yorkshire) Limited to ensure that the website and the company as a whole complied with the statutory obligations even though those persons did not work for the company and did not work on the company's premises. Mr Burley was able to name only one of the employees of R M English (Yorkshire) Limited who would be responsible for compliance. When asked if he was satisfied that the company was compliant at the date of the Tribunal Mr Burley was unable to confirm this. He stated that he would rely on his staff to do that. He indicated that he had taken note of what had been said and would check in the future.
27. I find it significant that Mr Burley at the date of the hearing was not able to confirm that the company was compliant with its statutory obligations.
28. In relation to the financial impact of the monetary penalty I am not persuaded that the company would go out of business as a consequence of the monetary penalty taking into account that the power has been and is within Mr Burley's hands to put the company into profit by reducing further the rental payments to his Pension Fund. Although Mr Blake-Barnard submitted that a monetary penalty of £3750 would be the "death knell" for the company Mr Burley indicated this would not be the case. I accept what Mr Burley told me.
29. In my view it is highly unlikely that Mr Burley with his long and extensive experience of running businesses would continue the company if he did not think it was viable.
30. I find that Mr Burley is highly respected within the profession and held in high esteem by his customers and colleagues and has a long unblemished record, however, this does not relieve him of the obligation to comply with the statutory responsibilities of a company of which he was a Director.
31. I find the monetary penalty of £3750 is reasonable in all the circumstances. I confirm the Final Notice.

## **The Decision**

32. The appeal is dismissed.

Judge J R Findlay  
30 May 2017