

## Redundancy consultant and procedure

You should be aware that if a Company proposes to make 20 or more employees redundant at one establishment within a 90-day period, there is a responsibility on the employer to provide advance notification to the Secretary of State of the proposed redundancies (using Form HR1), as required by section 193 of the Trade Union and Labour Relations (Consolidation) Act 1992 (TULRCA). Under section 194, failure to notify the Secretary of State is a criminal offence, and from 12 March 2015 the potential fine is unlimited in value. We will discuss this with you in further detail if it appears applicable, however the directors should be aware of these obligations prior to liquidation.