



COMPETITION APPEAL TRIBUNAL

Annual Report and Accounts

2020/2021

Competition Appeal Tribunal and Competition Service Accounts 2020 - 21

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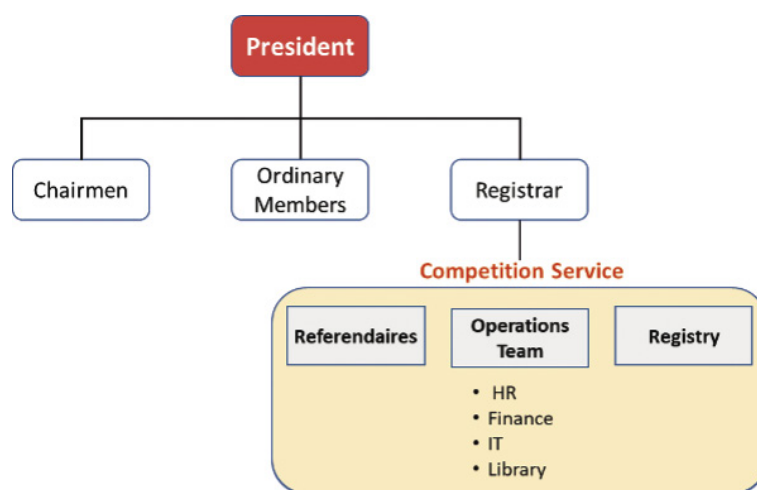
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Introduction

The Enterprise Act 2002 (2002 Act) provided for the establishment of both the Competition Appeal Tribunal (Tribunal) and the Competition Service (CS).

The Tribunal is a specialist judicial body with cross-disciplinary expertise in law, economics, business and accountancy whose function is to hear and decide cases involving competition or economic regulatory issues. The role of the CS, which is an executive non-departmental public body, is to fund and provide support services to the Tribunal in order to facilitate the delivery of its statutory functions.

Although the Tribunal and the CS are in formal terms separate entities and treated as such for accounting purposes, in practical terms they are different elements of one integrated organisation.



Principal Functions of the Tribunal

The Tribunal hears appeals against: decisions taken under the Competition Act 1998 (1998 Act) and (prior to 31 December 2020) Articles 101 and 102 of the Treaty on the Functioning of the European Union (TFEU) by the Competition and Markets Authority (CMA) and by designated sector regulators with concurrent powers;¹ certain decisions of the Office of Communications (OFCOM) regarding the communications and broadcasting sectors under the Communications Act 2003 (2003 Act); and decisions of the CMA or the Secretary of State for Business, Energy & Industrial Strategy (BEIS) on merger and market investigations under the 2002 Act.

The Tribunal may also hear appeals in respect of decisions taken by OFCOM pursuant to the: Mobile Roaming (European Communities) Regulations 2007; Authorisation of Frequency Use for the Provision of Mobile Satellite Services (European Union) Regulations 2010; and the Communications (Access to Infrastructure) Regulations 2016.

The Postal Services Act 2011 provides for an appeal to the Tribunal in respect of certain decisions taken by OFCOM in relation to the regulation of postal services.

¹ The sector regulators with concurrent powers are set out in section 54(1) of the Competition Act 1998 (as amended) and include: (1) the Office of Communications; (2) the Gas and Electricity Markets Authority; (3) the Water Services Regulation Authority; (4) the Office of Rail and Road; (5) the Northern Ireland Authority for Utility Regulation; (6) the Civil Aviation Authority; (7) Monitor (now operating under the umbrella of NHS Improvement); (8) the Payment Systems Regulator; and (9) the Financial Conduct Authority.

Further powers have been given to the Tribunal to hear appeals under the Payment Services Regulations 2009. Under the Financial Services (Banking Reform) Act 2013 and the Payment Card Interchange Fee Regulations 2015, the Tribunal has jurisdiction to hear appeals from some types of enforcement and penalty decisions of the Payment Systems Regulator.

Under the Energy Act 2010, the Tribunal has jurisdiction to hear appeals in relation to decisions taken by the Gas and Electricity Markets Authority in respect of the application of a market power licence condition to types of exploitative behaviour in electricity markets.

The Civil Aviation Act 2012 affords a right of appeal to the Tribunal in respect of various decisions and determinations of the Civil Aviation Authority including market power determinations, the imposition, modification and revocation of certain enforcement orders, the revocation of licences and the imposition of penalties.

Under the 1998 Act as amended by the Consumer Rights Act 2015, the Tribunal can hear any claim for damages in respect of an infringement of competition law. Furthermore, the Tribunal can hear collective actions for damages on both an “opt-in” and “opt-out” basis and also (except in Scottish cases) has powers to grant injunctive relief in order to prevent or curtail infringements of competition law.

Each case within the statutory jurisdiction of the Tribunal is heard and decided by a panel consisting of the President or a Chairman and two Ordinary Members.

Decisions of the Tribunal may (with permission) be appealed on a point of law or as to the amount of any penalty to the Court of Appeal in relation to cases in England and Wales, the Court of Session in respect of Scottish cases or, with regard to Northern Irish cases, the Court of Appeal in Northern Ireland.

Appointments

The President and Chairmen are appointed by the Lord Chancellor for a fixed term upon the recommendation of the Judicial Appointments Commission and following an open competition. In addition, the Heads of the Judiciary in each of the three jurisdictions comprising the UK may nominate Judges to be Chairmen of the Tribunal for as long as they hold judicial office. Ordinary Members are recruited in open competition according to the guidelines of the Office of the Commissioner for Public Appointments and are appointed by the Secretary of State for BEIS for a term of eight years. The Registrar is also appointed by the Secretary of State.

Membership of the Tribunal

As at 31 March 2021, the Tribunal’s membership comprised 30 Chairmen and 23 Ordinary Members²:

President

The Honourable Mr Justice Roth

Chairmen

The Honourable Mr Justice Mann

The Honourable Mr Justice Morgan

The Honourable Mr Justice Hildyard

The Honourable Mr Justice Snowden

² Of which 2 members who were due to retire in January 2019 continue to hold office under a temporary re-appointment for the purpose of finishing cases on which they were sitting before the expiry of their original appointment.

The Honourable Lord Ericht
The Honourable Mr Justice Morris
The Honourable Mr Justice Marcus Smith
The Honourable Mr Justice Bryan
The Honourable Mrs Justice Cockerill
The Honourable Mr Justice Zacaroli
The Honourable Mr Justice Fancourt
The Honourable Mr Justice Butcher
The Honourable Mr Justice Jacobs
The Honourable Mrs Justice Falk
The Honourable Mr Justice Waksman
The Honourable Mr Justice Trower
The Honourable Mr Justice Saini
The Honourable Mr Justice Foxton
The Honourable Mr Justice Miles
The Honourable Mr Justice Meade
The Honourable Mrs Justice Bacon
The Honourable Mr Justice Adam Johnson
The Honourable Mr Justice Michael Green
The Honourable Mrs Justice Joanna Smith
Peter Freeman CBE, QC (Hon)
Andrew Lenon QC
Bridget Lucas QC
Hodge Malek QC
Justin Turner QC
Andrew Young QC

Ordinary Members

Caroline Anderson
Peter Anderson
Dr Catherine Bell CB
Dr William Bishop
Jane Burgess
Professor John Cubbin
Michael Cutting
Paul Dollman
Eamonn Doran
Tim Frazer
Dermot Glynn
Simon Holmes
Paul Lomas
Professor Robin Mason
Sir Iain McMillan CBE, FRSE, DL
Professor Anthony Neuberger
Derek Ridyard
Timothy Sawyer CBE
Professor David Ulph CBE FRSE
Anna Walker CB
Professor Michael Waterson
Professor Pauline Weetman
Professor Stephen Wilks

Registrar

Charles Dhanowa OBE, QC (Hon)

Governance

The President, the Registrar, and other non-executive members appointed by the Secretary of State constitute the membership³ of the CS; they essentially constitute its Board, whose function is to ensure the funding and provision of support services to the Tribunal. Currently, there are two non-executive members, Susan Scholefield CMG (who also chairs the CS Audit and Risk Assurance Committee) and Peter Freeman CBE, QC (Hon) who is also a member of the Tribunal's panel of Chairmen.

Register of Interests

The CS maintains a Register of Interests detailing any directorships or other significant interests held by the members of the CS Board. A copy of the register is published on the Tribunal's website.

Premises

The Tribunal and the CS operate from premises in Salisbury Square House, 8 Salisbury Square, London, EC4Y 8AP. When cases involve matters pertaining to a specific part or region of the UK, the Tribunal may hear those cases at a location outside London. Past cases concerning Scottish, Welsh and Northern Irish undertakings have been heard in Edinburgh, Cardiff and Belfast respectively.

Funding

The work of the Tribunal is financed entirely through Grant-in-Aid from BEIS and administered by the CS. The Registrar is the designated Accounting Officer and is responsible for the proper use of these funds.

³ The term used by paragraph 1 of Schedule 3 of the 2002 Act.

President's Statement 2020-21

President's Statement 2020-21

The past year has been a busy one which saw the Tribunal's caseload increase significantly. At the same time, we were operating against the backdrop of the Covid-19 pandemic and the associated restrictions. It is a source of pride and a tribute to the Tribunal members and everyone on the Tribunal's staff that throughout this challenging period we were able to function continuously, holding hearings remotely using our video conferencing capabilities, which were further enhanced with the benefit of a special statutory instrument that gave us the right to live-stream the hearings. I believe that no cases were materially adjourned or delayed by reason of the various lockdowns, and to the extent that time periods were extended that was at the request of the parties not by reason of constraints on the Tribunal. That was facilitated by a Practice Direction which I issued in March 2020 adapting the requirements of the Tribunal's Rules of procedure regarding filing of documents and hearing arrangements which aimed to ease the burden on the parties who may themselves be operating in difficult conditions as a result of the pandemic.

Cases

Over the twelve months covered by this report, 58 new cases were registered at the Tribunal. These comprised:

- 3 appeals of an infringement decision by the Competition and Markets Authority (CMA) under section 46 of the Competition Act 1998 (the 1998 Act);
- 1 third party appeal under Section 47 of the 1998 Act;
- 45 claims for damages pursuant to section 47A of the 1998 Act;
- 2 applications for a Collective Proceedings Order under section 47B of the 1998 Act;
- 4 applications for review of a merger decision pursuant to section 120 of the Enterprise Act 2002 (the 2002 Act); and
- 3 penalty appeal applications under Section 114 of the 2002 Act.

Nearly all these cases were significant in terms of their scope and complexity. They were additional to a current caseload of just over 50 cases of similar magnitude. The distribution of cases shows the extent to which the Tribunal has become a major court of first instance hearing private actions, including a number of cases transferred from the High Court. What would have been one of the longest hearings before the Tribunal, a follow-on damages claim arising from the Power Cables cartel, settled just before the trial was due to start, but, going forward, several major trials in private actions are now listed for the next couple of years.

Significant work on the private action side is being generated by a series of demanding cases following on from the European Commission's decision concerning the Trucks cartel (which has led to damages claims across western Europe), and a large number of claims against Mastercard and Visa based on their past level of multilateral interchange fees for credit and debit card transactions. The case management of these proceedings, and the number of interim issues to resolve, presents significant challenges.

The Tribunal has handed down 25 judgments over the course of the review period. It is neither appropriate nor practicable to summarise all of these here, but I would like to highlight a few cases which serve to illustrate the diversity of the Tribunal's work.

Facebook v CMA [2020] CAT 23. In this judgment, the Tribunal dismissed Facebook's application for a review of the CMA's refusal to grant certain derogations from an initial enforcement order made by the CMA in connection with a completed merger between Facebook and GIPHY, Inc. The Tribunal held that the reviewable decision in this case was the CMA's decision that it would not determine the derogation request without the further information it requested, or at least in the absence of sufficient further information that would enable it to assess the derogation request on a properly and informed and considered basis. The Tribunal concluded that the CMA's decision not to determine the derogation request without further information was rational. Further, the CMA had a wide margin of appreciation to decide what information was needed to assess and determine the derogation request and its request for information was not disproportionate. The Tribunal also concluded that the interim enforcement order made by the CMA was a document that was clear in itself, as it contained definitions which were fairly clear and used well-recognised understandable terms.

JD Sports v CMA [2020] CAT 24. The material issue in this case concerned the impact of the Covid-19 pandemic. The CMA had decided to prohibit the acquisition by JD Sports (JDS) of Footasylum plc, finding that this would have resulted in a substantial lessening of competition in the relevant markets (i.e. the retail supply in the UK, both in store and on-line, of sports-inspired casual footwear and apparel). The CMA had therefore required JDS to divest Footasylum to a suitable purchaser. In making this decision, the CMA had concluded that the competitive effects of the acquisition had not been materially affected by the impact of the pandemic. In its judgment of 13 November 2020, the Tribunal partially upheld JDS's challenge to this decision. The Tribunal found that the CMA had had insufficient evidence to reach its conclusion regarding the impact of Covid-19 on the relevant markets and on the competitive constraints likely to apply to the parties (including the merged entity). In particular, the Tribunal held that the CMA had failed to make reasonable and sufficient inquiries of (a) the two main suppliers of the relevant products (who also sold online directly to customers), and (b) the primary lender to Footasylum. While the other grounds of judicial review were dismissed, the Tribunal quashed the CMA's decision insofar as its conclusions had been based on its assessment of the likely effects of Covid-19 and remitted the matter to the CMA. On 3 March 2021, the Court of Appeal dismissed an application by the CMA for permission to appeal the Tribunal's judgment.

Sportradar v Football DataCo [2020] CAT 25. This was the first time that the Tribunal had to consider a contested application to transfer a claim for damages in respect of an infringement of competition law out of the Tribunal to the High Court under section 16 of the Enterprise Act 2002. The proceedings concern live (or 'in-play') data about football matches, used by bookmakers to offer live betting. Suppliers of such sport data and sports betting services to bookmakers (Sportradar) brought claims alleging infringements of EU and UK competition law against the company (FDC) to which the Football Association Premier League, the Football League (which together own FDC) and the Scottish Professional Football League had granted the right to appoint a third party to attend matches to collect and then distribute such data, and also against the party which had been appointed for that purpose by FDC under a long-term agreement. FDC, supported by the other defendants, applied for a transfer order on the basis that in addition to their competition law defences they wished to pursue claims against Sportradar which were founded on private law rights which the Tribunal did not have jurisdiction to determine but which could be brought as counterclaims in the High Court. The application presented an opportunity to give some guidance as to the handling of such transfer applications. I held that the overlapping jurisdictions of the Tribunal and the High Court must be made to serve the sensible case management of proceedings viewed as a whole, having

regard to the particular issues raised. Here, the appropriate and efficient way forward was for the claimants' competition case to be heard in the Tribunal, chaired by a High Court judge from the Chancery Division, and for any private law claims brought by the defendants in the High Court to be allocated to the same judge, who could decide whether they should be stayed pending resolution of the competition case. The application to transfer the competition case was therefore refused.

FP McCann v CMA [2020] CAT 28. The Tribunal's judgment of 22 December 2020 considered several aspects of the regime governing fines under the Competition Act 1998. But the case also involved the interaction of an appeal before the Tribunal against a CMA decision and an application by the CMA in the relevant civil court in Northern Ireland for a director's disqualification order based on that decision. FP McCann Ltd (FPM) appealed against the CMA's decision to impose a penalty of over £25 million in respect of FPM's participation in a cartel in the market for pre-cast concrete drainage products. Following its decision, the CMA had commenced proceedings in the High Court of Justice in Northern Ireland seeking the disqualification of two of FPM's directors. However, the "first condition" which had to be addressed in the directors' disqualification proceedings was whether FPM had committed a breach of competition law. At the CMA's request, the Northern Irish court therefore transferred that issue to the Tribunal (pursuant to section 16 of the Enterprise Act 2002 and The Section 16 Enterprise Act Regulations 2015) for determination. The Tribunal upheld in full the CMA's penalty decision, and subsequently made an order that the first condition had been satisfied.

Epic Games v Apple and Google [2021] CAT 4. This judgment of 22 February 2021 concerned the exercise of jurisdiction over major US companies for alleged breaches of EU and UK competition law, in circumstances where similar litigation was proceeding in the US under US antitrust law. Two claims were commenced before the Tribunal by Epic Games, a major US video games developer, and its subsidiaries seeking injunctive relief against, in the one case, two companies in the Apple group, and in the other case, five companies in the Google/Alphabet group, arising from the requirements imposed on software applications distributed via, respectively, the Apple and Google/android operating systems for mobile devices (i.e. smartphones and tablets). Since the defendants in both actions included US companies, service of the proceedings on them required the permission of the Tribunal. Permission to serve the US defendant in the claim against Apple was refused, since the Tribunal held that there was no realistic claim against the other, English, defendant and the action was therefore in reality a dispute between two US companies for which the UK was not a more appropriate forum than the US. By contrast, permission was granted in the Google action since there was a realistic claim under UK competition law which could have proceeded against the Irish defendants (in respect of whom no permission to exercise jurisdiction was required) and the US Google defendants were proper parties to those proceedings. The decision in the Google case was made ex-parte (i.e. without hearing the defendants) but no application has been made to set it aside and those proceedings are ongoing.

The period covered by this report is notable for two UK Supreme Court judgments on competition law which have great significance not only for the law but in practical terms for the work of the Tribunal.

- On 17 June 2020, the Court gave judgment on the appeals in three sets of proceedings in which large retailers claimed damages for alleged breaches of competition law arising out of the charging of multilateral interchange fees (MIFs) by Mastercard and Visa on credit and debit card transactions ([2020] UKSC 24). The Court largely dismissed the appeals from the Court of Appeal's consolidated judgment in these cases, and with some variation confirmed the remittal of the cases to the Tribunal. The Court also gave important guidance on the approach to showing that an arrangement satisfies the conditions of exemption. In consequence, the three cases are now back before

the Tribunal for trial on quantum and (in one of the cases) the question of exemption. And MIF claims by other claimants are also proceeding in the light of the Supreme Court judgment.

- 11 December 2020, the Supreme Court gave its long-awaited judgment in *Merricks v Mastercard* ([2020] UKSC 51). This landmark judgment addresses the criteria for granting a collective proceedings order ("CPO") that enables collective proceedings to proceed under the new regime introduced by the Consumer Rights Act 2015. By a majority of 3-2, the Supreme Court dismissed the appeal against the Court of Appeal's decision which had overturned the Tribunal's judgment refusing to grant a CPO. However, the Supreme Court disapproved some of the criticisms in the Court of Appeal's judgment. A number of other CPO applications had been held in abeyance pending the Supreme Court's judgment and have since proceeded before the Tribunal, along with the *Merricks* case itself. It seems clear that collective proceedings, which present novel and complex challenges, will become a significant part of the Tribunal's caseload going forward.

In addition, in the period under review the Court of Appeal has determined five appeals from Tribunal judgments:

- On 11 May 2020, the Court of Appeal dismissed an appeal by Viasat ([2020] EWCA Civ 624) against a judgment of the Tribunal rejecting their appeal against a decision of authorisation by the Office of Communications. In its decision, Ofcom had granted authorisation to Inmarsat Ventures Ltd for the use of 2GHz spectrum by ground stations in connection with the operation of an in-flight mobile communication service which used both ground stations and satellites.
- On 12 May 2020, the Court of Appeal allowed an appeal by the CMA against a costs judgment of the Tribunal ruling that the CMA should pay a proportion of the costs of *Flynn and Pfizer*, reflecting those companies' success in their appeal against the CMA's infringement decision ([2020] EWCA Civ 617). The Court of Appeal held that the starting point or default position was that no order for costs should be made against a regulator who had brought or defended proceedings in the Tribunal acting purely in its regulatory capacity. That starting point may be departed from for good reason but the mere fact that the regulator had been unsuccessful was not enough. The Court of Appeal went on to make no order for the costs of the proceedings before the Tribunal. On 17 December 2020, the Supreme Court granted *Flynn and Pfizer* permission to appeal and that appeal is currently pending.
- On 22 May 2020, the Court of Appeal allowed an appeal by Mastercard on limitation issues arising in one of the many claims arising out of the charging of multilateral interchange fees (MIFs) for debit and credit card transactions: [2020] EWCA Civ 671. The issues went to the question of whether the proceedings seeking damages (and interest) in respect of the period 1992-1997 were time barred. They concerned (1) the proper construction of the transitional limitation provision in the procedural rules of the Tribunal and (2) the interpretation and application of section 32(1)(b) of the Limitation Act 1980, which provides for the postponement of a limitation period where a claimant could not "with reasonable diligence have discovered" the concealment of "any fact relevant to" their right of action. Although the Court of Appeal reversed the Tribunal's decision on both issues, the practical consequence in terms of limitation of the claims was not very different.
- On 11 November 2020, the Court of Appeal handed down its judgment ([2020] EWCA Civ 1475) rejecting an appeal by five defendants in the *Trucks* private actions on the question of whether it was an abuse of process for those Defendants, in defending the follow-on damages claims brought in the Tribunal, to put the Claimants to proof

of facts that were set out in a Settlement Decision by the European Commission and which the addressees had admitted in order to settle the investigation into their infringing conduct by the Commission. The Tribunal had concluded that, save in particular circumstances, it would be an abuse of process. This important decision will be of still wider significance once damages claims are brought based on post-Brexit decisions of the Commission, by which the UK courts would not otherwise be bound in domestic law.

- On 5 March 2021, the Court of Appeal and the Divisional Court gave judgment in respect of applications by DAF for permission to appeal, or alternatively for permission to bring proceedings for judicial review, on an important issue for litigation funders ([2021] EWCA Civ 299). In the context of applications before the Tribunal for collective proceedings in the Trucks litigation, the issue arose whether funding agreements entered into with the proposed class representative by a third party litigation funder, who played no part in the conduct of the litigation but whose remuneration was fixed as a share of the damages that may be recovered, were “damages-based agreements” within the meaning of the relevant legislation which regulated such agreements. This was important, since if that legislation applied, there was little doubt that the agreements did not satisfy its requirements. Like the Tribunal, the Court of Appeal concluded that such funding agreements did not come within the scope of those provisions.

Chairmen

I should like to welcome the significant number of new judicial chairmen joining the Tribunal. As always, they included the newly appointed judges from the Chancery Division of the High Court but in addition we are delighted that for the first time six judges from the Commercial Court have been nominated by the Lord Chief Justice to sit in the Tribunal and that from Scotland, Lord Ericht joins us from the Court of Session, on the nomination of the President of that Court. Furthermore, following an extensive selection exercise by the Judicial Appointments Commission, we welcome four new fee-paid Chairmen: Bridget Lucas QC, Andrew Young QC, Justin Turner QC and Ben Tidswell (who takes up his appointment in August 2021).

The assistance that the Tribunal receives from the Chancellor of the High Court, the Lord President of the Court of Session, the President of the Queen’s Bench Division and Mrs Justice Cockerill as the judge in charge of the Commercial Court is greatly appreciated.

In respect of the part time members of the panel of Chairmen, Peter Freeman QC (Hon) was the Chairman in the Lexon and JD Sports cases, Andrew Lenon QC is the chair in the Roland appeal and the Achilles private action, and Hodge Malek QC (as well as sitting with me on the Trucks litigation) chaired the Facebook application. While they continue to deal with their pending cases or outstanding issues on decided cases, each of them has now come to the end of his term as a chairman. They have all been of outstanding service to the Tribunal throughout their tenure and I am enormously grateful to all of them.

However, although it occurred just beyond the period covered by this report, I cannot omit reference to the very sad death of Heriot Currie QC. He also held office as a chairman until January 2021, and presided over several important cases. His untimely death was a great loss to the Scottish Bar where he was a leading figure, but he will also be missed by everyone at the Tribunal.

Ordinary Members

I continue to be deeply impressed by the Ordinary Members' enthusiasm and commitment to the Tribunal's work and I am hugely grateful to all of them for the valuable contribution that they have made over the past year.

Other Activities

Conferences and seminars

As President of the Tribunal, I am active in speaking at both domestic and international fora about UK competition law and the role and practice of the Tribunal and our courts. Inevitably, over the period covered by this review the restrictions resulting from the Covid-19 pandemic meant that there were fewer such events and that those which did take place were held on-line. But I have nonetheless managed to participate in a number of virtual conferences and webinars, which present an important opportunity to showcase the Tribunal's work and to share our experience with judges from other jurisdictions and learn from theirs.

- In June 2020, I was a panellist at the 5th Private Enforcement Conference organised by the journal *Concurrences*, discussing various topical issues in competition law, including disclosure, expert evidence and the issue of the binding nature of EU decisions and judgments as regards private actions in competition law.
- In September 2020, I participated in a panel at the 24th Annual IBA Competition Law Conference (webinar) on a range of topics in competition law, including the potential importance of interim measures.
- In December 2020, I gave the keynote speech at the opening of a conference organised by Monckton Chambers on "The Future of UK Competition Litigation".
- In December 2020, I was the main speaker in a webinar on "UK Competition & Antitrust Litigation" organised by *Concurrences*.
- Also in December 2020 and again in February 2021, I was a panellist in two successive seminars organised by the Dutch competition law association in co-operation with the *Mass Claims Journal* on the challenges of mass claims in competition law, reflecting in the second session on the UK Supreme Court's *Merricks* decision.
- In March 2021, along with Mr Justice Fancourt and Hodge Malek QC, I was a panellist in a multi-European conference organised by the Association of European Competition Law Judges on managing multiple parallel claims following the *Trucks* decision.
- Also in March, I spoke to Brazilian judges in a webinar organised by the Organisation for Economic Co-operation and Development (OECD) and the Brazilian competition authority on the challenges of private competition enforcement and the benefits of a specialised competition court.

Among the activities undertaken by my colleagues at the Tribunal, Peter Freeman:

- Gave the keynote address to the Advanced EU Competition Law (London Conference) on the "View from the Competition Appeal Tribunal" (in September 2020).
- Participated in the Franco-British Lawyers Society webinar on the public policy problems presented by the UK's departure from the EU, specifically competition and state aids (in October 2020).

Training

Training within the Tribunal successfully moved online in this past year and that has enabled us to complement our main seminars with a series of valued evening mini-seminars which have helped us to tackle not only regular updates on case law but also developments on the law after Brexit, collective actions, and the evolving context of competition law alongside concerns about climate change and sustainability. Clare Potter has continued to chair the Training Committee and worked with Dr Adam Scott, our Director of Studies, on detailed delivery.

I would like to thank Adam Scott and Clare Potter, along with the other members of the training committee, for the time and energy they have committed to this work, which is important in keeping the Tribunal at the forefront of competition law and related areas. The high degree of participation in these events shows how much they are appreciated.

Association of European Competition Law Judges (AECLJ)

This year has been a positive one for the AECLJ with judges across Europe discovering the potential for virtual meetings and being prompted to work together in ways that were not conceivable when meeting meant travelling. Although the annual physical congress due to be held in Vilnius inevitably had to be cancelled and the in-person meeting with the Director General for Competition (DG Comp) could not take place in Brussels, we had a successful virtual conference with the new DG Comp in the European Commission and his staff; addressing a range of contemporary issues which are still relevant to the UK post Brexit. For a virtual conference, Adam Scott assembled a good group of judges at first, second and third instance to address the practicalities of handling multiple parallel claims such as those flowing from the Commission's Decision on the Trucks cartel. And I was very honoured and delighted to be elected President of the Association for the next two years, in succession to the President of the Court of Appeal of Milan. The Association has significantly expanded in the past decade and performs an important function in bringing together national judges from across Europe to share their learning and experience in a collegial forum. The continuing and prominent involvement of UK judges serves to demonstrate that although no longer in the EU, we remain very much a part of Europe and keen to cooperate with our judicial colleagues from the continent.

In that regard, the AECLJ reached agreement with DG Comp on the practicalities of the UK's new situation, so that the AECLJ can continue to play its part in the development of both public and private law enforcement by European judges. To that end, the AECLJ has continued to work with DG Comp, with the European Judges Training Network and with DG Justice towards extending training and judicial exchanges.

Visitors to the Tribunal

While the Tribunal has always been receptive to requests to visit from foreign judges and competition authorities, unsurprisingly we had no visitors to the Tribunal during the year, due to the Covid-19 pandemic.

Concluding Remarks

This is my last statement as President since my extended term expires in November. It has been a great privilege to lead the Tribunal and build on the impressive work of my distinguished predecessors, Sir Christopher Bellamy and Sir Gerald Barling. I am very proud that the Tribunal has such a high reputation and that it appears to be regarded as one of the most prominent competition courts in the world. It is the effort, commitment and professionalism of the Tribunal's relatively small staff that has ensured that the Tribunal has continued to function

smoothly under an increased case-load, notwithstanding the additional challenges of the past year, and to provide an excellent service to the parties coming before it.

I am grateful to the non-executive chair of the Board of the Competition Service, Susan Scholefield, for effectively steering our Board meetings as well as chairing the Audit and Risk Assurance Committee. I also express particular thanks to Peter Freeman, who has in many ways performed the role of deputy president, for his wise counsel and support. Although his term as a chairman of the Tribunal has come to an end, we will fortunately continue to benefit from his assistance as a non-executive member of the Board.

Finally, this statement once again provides me with a welcome opportunity to express publicly my sincere and continuing gratitude to the Tribunal's Registrar, Charles Dhanowa. His knowledge of the Tribunal's working is unparalleled, his industry is inexhaustible and his dedication to maintaining the quality and efficiency of the Tribunal is remarkable. He has steered the Tribunal's staff and its daily operations through the complications brought about by the pandemic with great foresight and proficiency, and we are all in his debt.

The likely expansion of merger cases post-Brexit, and now the new regime for domestic control of subsidies in the Bill currently before Parliament, will place significant new demands on the Tribunal for which it will doubtless require additional resources. However, suitably strengthened, I am confident that the Tribunal will be in good shape to face the challenges ahead.

Sir Peter Roth
President
15 July 2021

Performance Report

Cases

During the year, the Tribunal issued 25 judgments and made 231 orders. Details of the Tribunal's judicial work during the year can be found in the Cases section of this report; in addition, the President's statement mentions some of the noteworthy points that emerged from proceedings before the Tribunal. As at 31 March 2021, six judgments were pending and 98 cases were carried forward to the next year (89, excluding stayed cases).

Covid-19

Like all other organisations, the Tribunal and the CS have had to deal with the novel challenge of carrying on business subject to the lockdown and social distancing restraints imposed as a result of the pandemic. These difficulties have been particularly acute for the Tribunal since, like other courts, its business is primarily conducted through the holding of public hearings. Nevertheless, as a result of the groundwork carried out in previous years with regard to the development of the Tribunal's IT system; the rapid and innovative deployment of remote working technologies and the livestreaming of hearings; and the adaptation of procedural rules and practice, the Tribunal has been able to remain fully operational. As a result there has been no disruption or undue delay in the conduct of proceedings as a result of the pandemic.

Other Tribunal Activities

In addition to its judicial work, during the year under review and in spite of the restrictions imposed by the response to the Covid-19 pandemic, the Tribunal was involved in a number of other activities that were related to or arose out of its role in the UK competition law system. Generally, such activities encompassed: speaking at seminars in the UK and abroad (virtually); participating in the work of the Association of European Competition Law Judges (AECLJ) and acting as its secretariat; liaising with BEIS and other Government departments on various policy issues relating to the competition and regulatory framework, some of which concerned preparation for EU Exit; working on legislative changes that related to the work of the Tribunal; running a training programme for Tribunal members and other members of the judiciary who deal with competition law issues; and liaising with stakeholders in the Tribunal's work through the Tribunal's User Group or other fora. Details of the most significant developments in respect of these activities can be found in the President's statement.

Competition Service Staff

As at 31 March 2021, the CS staff team comprised 17 individuals¹ a number of whom multi-task across several roles. Excluding a member of staff on long term sick leave, the staff absence rate was 2.4 per cent.

CS Staff turnover for the year included the departure of three long serving senior members of staff. Ilia Bowles, the Director of Operations left to become Director of Corporate Services at the Marches Local Enterprise Board in Shropshire. Ilia masterminded the Tribunal's move to Salisbury Square and played a central role in developing the CS's administrative systems. Hilary Boyle, the Senior Referendaire, has taken up a position in the Irish Department of

¹ 16 plus the Registrar; with one individual working part-time.

Foreign Affairs. Hilary oversaw the detailed conduct of many difficult cases and her knowledge and expertise was a great asset to the Tribunal. Finally, Orla Weston, the Head of Registry has retired. Orla had been with the Tribunal from the start and played a crucial role in ensuring the efficient management of the Registry and the organisation of hearings. Dedicated and popular with all, she will be greatly missed by her colleagues at the Tribunal who wish her well in her retirement.

The Tribunal welcomed the arrival of Lieutenant Colonel Edward Brockman who, after a distinguished career in the Armed Forces and at the Ministry of Defence has taken up the position of Director of Operations.

Financial

The programme and administration funding allocation from BEIS for 2020/21 was £4,390,000, including £4,175,000 for resource expenditure (net of any income from other sources) and £215,000 for capital expenditure.

In 2020/21 grant-in-aid received from BEIS was £3,800,000 (2019/20: £4,997,000); actual resource expenditure of the Tribunal/CS was £4,715,000 (2019/20: £4,727,000) split between the Tribunal's actual expenditure of £655,000 (2019/20: £727,000) and the CS's actual expenditure of £4,060,000, (2019/20: £4,000,000).

Accommodation costs (mainly rent, service charges and business rates) comprised £1,775,000 (38 per cent of the total).

The main changes in the CS's costs are set out in the table below. Full details are set out in the Statement of Comprehensive Net Expenditure on page 90.

(Decrease)/increase in costs	2020/21 £'000
Costs of the Tribunal (decrease in travel and subsistence costs due to remote/hybrid hearings)	(72)
Members' remuneration (full attendance to the virtual meetings by Audit and Risk Assurance Committee members and increase in the per diem rate for Board members from £350 to £400 w.e.f. September 2020)	8
Staff costs (increase in untaken leave accrual and payment of untaken leave to staff leavers)	43
Other expenditure (decrease in running costs as in the 25 months rent free period for 8 Salisbury Square from 25 January 2019, whereas, full rental costs for Victoria House)	(247)
Total decrease in cash costs	(268)
Depreciation for full year of 8 Salisbury Square and IT assets (increase)	256
Total decrease in operating costs	(12)

As a non-departmental public body, the CS records grant-in-aid as financing received from BEIS. Therefore, any imbalance between grant-in-aid received and expenditure during the year results in a movement in the CS's reserves on the balance sheet.

The Tribunal's statement of financial position shows only those liabilities at 31 March 2021 relating to the activities of the Tribunal. Those liabilities are paid by the CS. The liabilities in

the CS's Statement of Financial Position therefore include liabilities that relate to the activities of the Tribunal.

Capital expenditure during the year amounted to £151,000 and was mainly related to the purchase of additional IT equipment to adapt courts for remote/hybrid hearings and receive documents electronically, replacement of the telephone system that had reached the end of its useful life, air conditioning controllers and accessories and the finalisation of the setup of audio-visual equipment for the Tribunal/CS's premises at 8 Salisbury Square.

The book value of the CS's non-current assets decreased to £3,110,000 from £3,435,000. The total assets of the CS increased to £5,125,000 from £4,653,000. The closing cash balance was £1,893,000 (2019/20: £1,140,000). The taxpayers' equity constituting the CS' general fund (which represents the total assets of the CS less its liabilities, but not any other reserves and financing items) decreased to £1,053,000 from £1,964,000.

The annual accounts, set out later in this report, record the detailed expenditure of grant-in-aid during the year.

Pension arrangements and liabilities for the President and the Registrar are mentioned separately in the Remuneration Report. Tribunal Chairmen appointments are pensionable; Ordinary Member appointments are non-pensionable. Note 5 on page 98 in the CS's accounts provides information on the pension provisions relating to CS staff.

As required by statute, separate accounts have been prepared for the Tribunal and the CS in accordance with the Accounts Directions issued by the Secretary of State for BEIS under section 12 and Schedule 2 of the 2002 Act. The accounts are prepared so as to give a true and fair view of the state of affairs of the Tribunal and the CS at the year end and provide disclosures and notes to the accounts in compliance with the accounting principles and disclosure requirements issued by HM Treasury and included in the Government Financial Reporting Manual (FReM) in force for financial year 2020/21.

The future financing of the Tribunal/CS's liabilities is to be met by grants of supply and the application of future income, both approved annually by Parliament. Confirmation of an indicative allocation in respect of the year to 31 March 2022 was received in May 2021. The indicative allocation aligns with the funding bid submissions made in August 2020 for the three years from 2021/22 for the Government Comprehensive Spending Review. Accordingly, it has been considered appropriate to adopt a going concern basis for the preparation of the Tribunal/CS financial statements, in accordance with the FReM.

For financial year 2021/22, the indicative grant-in-aid from BEIS amounts to £4,583,000 split between £4,543,000 of resource expenditure and £40,000 of capital expenditure. Following the end of the 25 month rent free period on 24 February 2021, in addition to the indicative grant-in-aid, an overspend of £1,299,000 for the rent payable for the year ending 31 March 2022 was agreed by BEIS in May 2021. The spend for 2021/22 is expected to be in the region of £5,700,000. Nearly 81 per cent of the Resource Departmental Expenditure Limit (RDEL) is constituted by fixed costs. Costs for the specialised courtrooms and associated facilities constitute 38 per cent of the RDEL.

Early projections indicate that over the next 2-3 years, the forecasted number of cases that the Tribunal may receive is likely to double, as well as the number of employees needed to front the increased pressures and workload. By the end of financial year 2021/22, Tribunal/CS costs could therefore increase by approximately 3% of its total budget (i.e. £195,000).

Governance

During 2020-21, the CS Board met on four occasions with full attendance. There was one joint CS Board and CS Audit and Risk Assurance Committee (ARAC) meeting with 75% attendance, and four fully attended CS ARAC meetings chaired by the non-Executive member (Susan Scholefield). Further information on the activity of the CS Board and ARAC can be found in the Corporate Governance Statement later in this report.

Data security

There were no incidents involving loss of data or personal data during the year.

Key Issues and Risks

The Tribunal has no control over the demand for its services and this increases the uncertainty in planning and budgeting resources. Fluctuations in workload can be pronounced and arise unexpectedly, being driven by activities of the competition and economic regulators and the propensity and ability of businesses to litigate competition law issues.

It is not possible to predict when cases may arrive at the Tribunal because they may arise from confidential investigations carried out by the competition authorities or, in the case of private actions, emerge from decisions taken by businesses without any prior publicity.

It is also difficult to make assumptions about the demands of individual cases which vary between small but often difficult cases and extremely large and highly complex cases that absorb a great deal of resources. Often, cases may be extremely urgent, raising issues of fundamental importance for the businesses concerned and the wider economy and require the rapid mobilisation of resources to deal with them.

Ensuring that the Tribunal and Competition Service remain resilient in the face of these challenges is key.

Charles Dhanowa OBE, QC (Hon)

Registrar/Accounting Officer

15 July 2021

Membership as at 31 March 2021

President



Sir Peter Roth was called to the Bar in 1977 and was appointed Queen's Counsel (QC) in 1997. He was appointed a Recorder in 2000 and a High Court judge in 2009. He was, for many years, a leading practitioner in competition law and, as a judge, has heard many competition cases brought in the High Court. From 2003 to 2009, he was Chairman of the Competition Law Association. He held a visiting professorship at King's College, London, teaching competition law on the Master of Laws course and he was the General Editor of the 5th and 6th editions of Bellamy & Child on the European Union Law of Competition. He has recently been elected President of the Association of European Competition Law Judges; is a Trustee of the Incorporated Council of Law Reporting; and is Chairman of the statutory Tribunal Procedure Committee responsible for making rules for a large number of tribunals.

Chairmen

The Honourable Mr Justice Mann
The Honourable Mr Justice Morgan
The Honourable Mr Justice Hildyard
The Honourable Mr Justice Snowden
The Honourable Lord Ericht
The Honourable Mr Justice Morris
The Honourable Mr Justice Marcus Smith
The Honourable Mr Justice Bryan
The Honourable Mrs Justice Cockerill
The Honourable Mr Justice Zacaroli
The Honourable Mr Justice Fancourt
The Honourable Mr Justice Butcher
The Honourable Mr Justice Jacobs
The Honourable Mrs Justice Falk
The Honourable Mr Justice Waksman
The Honourable Mr Justice Trower
The Honourable Mr Justice Saini
The Honourable Mr Justice Foxton
The Honourable Mr Justice Miles
The Honourable Mr Justice Meade
The Honourable Mrs Justice Bacon
The Honourable Mr Justice Adam Johnson
The Honourable Mr Justice Michael Green
The Honourable Mrs Justice Joanna Smith

Peter Freeman CBE, QC (Hon)



Peter Freeman is a lawyer who has held senior posts in UK competition enforcement. From 2006 to 2011, he was Chairman of the Competition Commission, having been a Deputy Chairman from 2003. From 2011 to 2013, he was a senior consultant to the law firm Cleary Gottlieb Steen & Hamilton. From 1973 to 2003, he practised at the law firm Simmons & Simmons, being made a partner in 1978. He was Managing Partner of the firm's Commercial and Trade Law Department from 1994 to 1999 and Head of the EC and Competition Law Practice Group from 1987 to 2003. He is a Member of the Lloyds Enforcement Appeal Tribunal and a non-executive member of the Single Source Regulations Office (SSRO). He was called to the Bar (Middle Temple) in 1972 and admitted as a solicitor in 1977. He was a Founding Member and Chairman of the Regulatory Policy Institute, Oxford, and has written and spoken widely on competition and regulatory law matters. He is a Member of the Scientific Board of Concurrencia e Regulacao Lisbon, and a Governor of Kingswood School, Bath.

Andrew Lenon QC



Andrew Lenon was called to the Bar in 1982 and was appointed QC in 2006. A Member of One Essex Court Chambers, his practice covers the full range of company and commercial litigation, arbitration and advisory work. He has been involved in many leading cases involving banking and financial services, company and insolvency matters and the insurance, reinsurance and energy industries. He sits as a Deputy High Court Judge and as a Commercial Arbitrator.

Bridget Lucas QC



Bridget Lucas QC was called to the Bar of England and Wales in 1989 and appointed Queen's Counsel in 2018. A member of Fountain Court Chambers, her practice has covered a wide range of company and commercial litigation, arbitration and advisory work. Her cases have included civil fraud matters; company, restructuring and insolvency matters; regulatory and investigations (including financial services), and disputes involving the insurance, telecommunications, and energy sectors.

Hodge Malek QC



Hodge Malek was called to the Bar in 1983 and appointed QC in 1999. He is a Member of 3 Verulam Buildings and his practice has covered many areas of commercial law and dispute resolution including banking and financial services, fraud, professional disciplinary cases, energy, procurement, insurance and reinsurance. He is the General Editor of the leading book on the law of evidence, Phipson on Evidence (19th edition, 2018), and the joint author of Disclosure (5th edition, 2017). He is also a contributor to Mithani, Directors Disqualification (Human Rights chapters) and various volumes of Atkins Court Forms (Financial Services, Human Rights, Disclosure and Information Requests and Administrative Court). He was a Member of the Commercial Court working party chaired by Lord Justice Cresswell on Electronic Disclosure. He is a Bencher of Gray's Inn. He was a Member of the Inns of Court Conduct Committee and acted as a Chairman of the Bar Disciplinary Tribunal. He is an acting Deemster of the High Court in the Isle of Man. He sits as a Recorder in both civil and criminal cases and is Chair of the Appeals Committee of the Human Fertilisation and Embryology Authority. He consults for Al Busaidi Mansoor Jamal and Co in Oman and sits on the Serious Fraud Office QC Panel.

Justin Turner QC



Justin Turner QC was called to the Bar of England and Wales in 1992 and appointed Queen's Counsel in 2009. A member of 3 New Square, he specialises in all aspects of intellectual property litigation with a particular interest in the pharmaceutical and biotechnology sectors. In addition to the UK courts he has appeared before the European Patent Office and the Court of Justice of the European Union and is an editor of Terrell on the Law of Patents. Prior to being called to the Bar he obtained a PhD in immunology and virology. He is a former member of GTAC (the Gene Therapy Advisory Committee) and a former director of UK Anti-Doping.

Andrew Young



Andrew Young QC was called to the Scottish Bar in 1992 and was appointed Queen's Counsel in 2007. He was the standing junior to the Foreign and Commonwealth Office from 1995-97 and to HM Customs & Excise 1997-2006. His practice covers a wide range of commercial and tax litigation alongside clinical negligence, professional negligence, and high value personal injuries. He sits as a Chairman of the Police Appeals Tribunal.

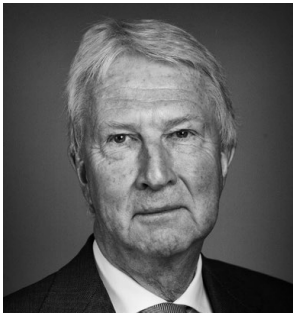
Ordinary Members

Caroline Anderson



Caroline Anderson is a Chartered Accountant and Senior Business Adviser with over 20 years' experience in regulatory environments. As Commissioner of Ethical Standards in Public Life in Scotland, she regulates public body board appointments and is responsible for investigating complaints against elected representatives in Scotland. She previously held senior executive roles in the UK, The Republic of Ireland, Australia and New Zealand with a focus on regulation of the professions and financial services. She first became involved in regulatory governance with Chartered Accounts Ireland in 1996, most recently serving as a Member of its Disciplinary Tribunal. She was a non-executive director of the Disclosure and Barring Service and chaired its Audit and Risk Committee until April 2019.

Peter Anderson



Peter Anderson has been a solicitor in Scotland since 1975 and a solicitor advocate since 1994. He was a partner in Simpson & Marwick, Solicitors, Scotland, from 1978 and, after the firm merged with Clyde & Co Solicitors, a partner there from 2015 to 2018. He has over 40 years' experience in general insurance litigation, specialising in complex and high value personal injury claims, professional negligence, commercial litigation and aviation disputes. He has lengthy experience as Chairman and Managing Partner of a law firm, is a part-time judge in the Sheriff Court, Scotland, and a non-executive director of a small Lloyds' Insurance Syndicate, MGA. He has been Chair of the Disciplinary Tribunal of the Institute of Chartered Accountants of Scotland for 12 years and he was Legal Adviser to the Royal Incorporation of Architects in Scotland for 25 years, until 2018.

Dr Catherine Bell CB



Catherine Bell has wide non-executive experience at board level in the public, private and regulated sectors. She has been a non-executive director at Cadent Gas Limited and Horder Healthcare since 2016. Her past roles include non-executive directorships at the Civil Aviation Authority, United Utilities plc, National Grid Gas Ltd, National Grid Electricity Transmission Ltd and the Department of Health.

Dr William Bishop



William Bishop was formerly a Senior Advisor at Charles River Associates and is Professor of Economics of Competition Law at the College of Europe. His parliamentary and governmental experience includes being an adviser to the UK Government on drafting the UK Competition Act and adviser to the European Commission on its Market Definition Notice and on Remedies in Merger Control. His professional experience includes many cases concerning European and UK merger control and UK monopoly investigations. A former career academic (mainly at the London School of Economics and Political Science), he is the author of numerous papers on the economics of law.

Jane Burgess



Jane Burgess was with the John Lewis Partnership since 1993 first starting as Staff and Training Manager and her last position was as Partners' Counsellor on the board, before her retirement in October 2017. Her current appointments are as a Lay Member on the House of Commons Committee on Standards and a Commissioner for the Civil Service Commission.

Professor John Cubbin



John Cubbin is Emeritus Professor of Economics at City University in London where he was previously Head of Economics and Director for Competition and Regulatory Policy. Previously, he was also: an Associate Director with NERA; Professor of Economics at the University of Manchester Institute of Science and Technology; Visiting Senior Research Fellow at London Business School; Reader in Economics at Queen Mary University of London; Lecturer in Economics at Warwick University; and a Member of the Competition Commission.

Michael Cutting



Michael Cutting was, from 1988 to 2018, a competition lawyer at Linklaters LLP, including terms leading its London and global competition practices. He also served on the Board of Linklaters and co-chaired the Joint Working Party on competition law of the Bar and Law Society. His experience in private practice included UK and EU merger control, cartels, abuse of dominance and utility regulation. He is a Governor of a primary school in Tottenham and is a Member of the Board and Management Committee of Islington MIND.

Paul Dollman



Paul Dollman was Group Finance Director at John Menzies PLC, between 2002 and 2013. He is currently Audit Committee Chairman for Wilmington PLC, Verastar and Arqiva. He is also a non-executive director of Scottish Amicable, a Member of the Audit Committee of the National Library of Scotland, Honorary Teaching Fellow at the University of St Andrews Business School and Governor of the Edinburgh Academy of St Leonards School.

Eamonn Doran



Eamonn Doran spent 30 years working at Linklaters LLP, the international law firm, latterly as a partner and consultant. Specialising in competition law and EU law, he had particular experience of banking and financial services and is a former head of the London competition group. He sits as a JP in the Family Court, is a trustee of Missio, a Catholic aid & mission charity and is a founding trustee of the Grow Edo Support Group, developing projects to combat human trafficking from Nigeria. He is a member of the Remuneration Committee of Magdalen College, Oxford.

Tim Frazer



Tim Frazer was a partner at Arnold & Porter LLP (now Arnold & Porter Kaye Scholer LLP) from 1999 until 2018, during which time he advised on both conduct and merger cases in the EU and UK, and on compliance and audit processes in various jurisdictions worldwide that had adopted the EU approach to competition law. He was previously at Newcastle University, between 1980 and 1997, as Lecturer in Law, Dean of Law and Professor of Law. He is the author of a number of textbooks on competition law. He is Chairman of the board of trustees of Citizens Advice Northumberland.

Dermont Glynn



Dermot Glynn read PPE as an Exhibitioner at Balliol. He then taught economics and business studies and became a research consultant to the Department of Applied Economics at Cambridge and member of the Economics Faculty. He became Economic Director of the CBI, Chief Economist at KPMG and UK Managing Director of NERA before founding Europe Economics in 1988. He remains a senior adviser to the firm.

Simon Holmes



Simon Holmes advised on competition law for some 35 years before joining the CAT. He was latterly head of competition at SJ Berwin and then King & Wood Mallesons – first in the UK and Europe and then on a global basis.

He is a Visiting Professor at Oxford University where he teaches competition law. He is also an adviser to the NGO, ClientEarth; a strategic Adviser to SustainablePublicAffairs in Brussels; a member of the competition commission of the International Chamber of Commerce (ICC); a member of the international advisory board of the LDC (Insituto de derecho de la competencia); and an associate member of the UCL Centre for Law, Economics, and Society (CLES).

He writes and speaks regularly on competition and regulatory issues (most recently on the relationship between climate change, sustainability and competition law).

Paul Lomas



Paul Lomas is a solicitor (with Higher Rights of Audience). Until his recent retirement from the firm, he had been with Freshfields (subsequently Freshfields Bruckhaus Deringer) since 1982 and as a partner from 1990. His experience comprises general litigation, including commercial transactions, mergers and acquisitions, capital markets, joint ventures, a wide range of regulatory litigation and defence work, financial services law, energy law, art law and particularly competition, cartel and EU law.

Professor Robin Mason



Robin Mason is Pro-Vice-Chancellor (international) at the University of Birmingham. He was previously Pro-Vice-Chancellor and Executive Dean (Business School) at the University of Exeter, as well as Professor of Economics. His area of expertise is industrial organisation in general, and in particular the economics of regulation and competition. He has provided expert advice for a number of regulators, in the UK and internationally, on competition matters and spectrum auctions. He served for eight years on the Competition Commission and Competition and Markets Authority. He is currently a panel Member at the Financial Conduct Authority and the Payment Systems Regulator.

Sir Iain McMillan CBE, FRSE, DL



Sir Iain McMillan spent 23 years with the TSB Group prior to joining the Confederation of British Industry (CBI) in 1993. He held the position of Director, CBI Scotland, for 19 years until 2014. He is currently Chairman of the University of Strathclyde Business School Advisory Board; a Member of the Scottish Future Growth Council; and Honorary Patron and former Chairman of the Scottish North American Business Council (SNABC). Other appointments have included membership of the Boards of the Scottish Qualifications Authority, the NHS Scottish Ambulance Service, the British American Business Council, and the Teaching Awards Trust. Over the years, he has served on other Boards and public policy groups, including the Commission on Scottish Devolution (Calman Commission). He also chaired the Independent Commission for Competitive and Fair Taxation in Scotland. In 2003, he was appointed CBE for services to the business community and lifelong learning in Scotland. In 2015, he was knighted for services to the Scottish economy and, in 2018, he was appointed a Deputy Lieutenant for Stirling and Falkirk. He is also a Fellow of The Royal Society of Edinburgh and a Freeman of the City of Glasgow.

Professor Anthony Neuberger



Anthony Neuberger is Emeritus Professor of Finance at Bayes Business School at City University of London, where he had served as the Head of the Finance Faculty. He was previously at the University of Warwick as Professor of Finance and at the London Business School as Associate Professor of Finance. He worked for the Department of Energy and the Cabinet Office, between 1973 and 1983.

Derek Ridyard



Derek Ridyard is an economist with expertise in the economics of competition, regulation and intellectual property. He holds an MSc in economics from the London School of Economics. He spent 30 years in private practice, having been one of the co-founders of economic consulting firm RBB Economics, prior to which he worked for 15 years in the competition practice in NERA, and for five years in the UK Government Economic Service, including spells working as an economist at the Office of Fair Trading and the Department of Trade and Industry.

Timothy Sawyer CBE



Timothy Sawyer is an executive with expertise in turnaround, start-up and growth opportunities having both a UK and international perspective. He sits on the Board of the Bank of the Maldives, is Chairmen of Folk2Folk and Chair of the University of Bedfordshire. He was awarded a CBE for services to Government and small business in the Queen's Birthday Honours 2016. Formerly CIO at Innovate UK, he has also been CEO of Start-Up Loans, Executive Director of Cahoot and Ivobank and Non-Executive Director of Banque Dubois, China PNR, Visa UK, Link, Eftpos UK, Card Payment Group.

Professor David Ulph CBE, FRSE



David Ulph is Emeritus Professor of Economics at the University of St Andrews and from 2010 to 2017, was Director of the Scottish Institute for Research in Economics. Between 2005 and 2006, he was Chief Economist and Director of Knowledge, Analysis and Intelligence (KAI) at HM Revenue & Customs and Chief Economist and Director of Analysis and Research at the Inland Revenue, between 2001 and 2004.

Anna Walker CB



Anna Walker is currently non-executive director at South London and the Maudsley NHS Foundation Trust. She is also Chair at St George's Hospital Charity, a non-executive director at Welsh Water and a Deputy Chair of the Council of Which?. She was the Chair of the Office of Rail and Road, between 2009 and 2015, and Chief Executive of the Healthcare Commission, between 2004 and 2009.

Professor Michael Waterson



Michael Waterson is Emeritus Professor of Economics at the University of Warwick where he has been a professor since 1991 and has previously been a professor at the University of Reading and lecturer at the University of Newcastle upon Tyne. He was a member of the Competition Commission for nine years and has also undertaken various consultancy activities for organisations including the Office of Fair Trading, National Economic Research Associates, Oxera and Frontier Economics in relation to various aspects of the energy industry and retail competition.

Professor Pauline Weetman



Pauline Weetman is Professor Emerita of Accounting at the University of Edinburgh. She is a Member of The Institute of Chartered Accountants of Scotland and has held previous professorial posts at the Universities of Stirling, Heriot-Watt, Strathclyde and Glasgow. Her research interests in accounting cover corporate communications and international comparisons. She holds a Distinguished Academic Award of the British Accounting and Finance Association and is a Fellow of the Royal Society of Edinburgh. She is currently a Member of the Accounts Commission in Scotland, which is responsible for the audit of all Scottish local authorities, and is a Member of the Finance Committee of the International Academy at the University of London. Previous public appointments have included the Pay Review Body for Nurses and Midwives and the Scottish Solicitors Discipline Tribunal. She has edited a leading academic journal and continues to provide editorial guidance for journal papers.

Professor Stephen Wilks



Stephen Wilks is Emeritus Professor of Politics at the University of Exeter where he also served for four years as Deputy Vice Chancellor. From 2001 to 2005, he was a Member of the Economic and Social Research Council and chaired its Research Strategy Board. He has written extensively on politics and administration. He has also written on enforcement of UK and European competition policy and his most recent book is "The Political Power of the Business Corporation" published by Edward Elgar in 2013. From 2001 to 2009, he was a Member of the Competition Commission and served on 12 merger inquiries.

CS Non-Executive Member

Susan Scholefield CMG



Susan Scholefield worked for some 30 years in the Civil Service, where she held senior roles in the Cabinet Office, Northern Ireland Office, Communities Department and the Ministry of Defence, most recently as Director General for Human Resources and Corporate Services. She was awarded a CMG in 1999 for her work on Bosnia. She now has a portfolio career, including roles as a non-executive director at Surrey and Borders Partnership NHS Foundation Trust and as an Independent Member of the Sussex Police and Crime Panel. She is a serving magistrate. Her working life started as a Lecturer at the University of California, Berkeley, USA. After the Civil Service, she returned to academia for a couple of years as Company Secretary and Chief Legal Officer at the London School of Economics and Political Science (LSE). She is now on the Advisory Board of LSE IDEAS, a think tank specialising in international diplomacy, defence and security matters. She is a Chartered Fellow of CIPFA, a Member of the Institute of Directors and the Royal United Services Institute, a Fellow of the Royal Society of Arts, and a Chartered Fellow of the Institute of Personnel and Development.

Cases 2020/21



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Annual Report Case Summaries 2020/21

Note: The details set out below are only intended to be brief summaries of the judgments. There is no intention to add to, interpret or otherwise gloss the judgment. The definitive text of each judgment can be found on the website of the Competition Appeal Tribunal:

www.catribunal.org.uk

Judgment	Tribunal	Subject matter
<p>1</p> <p>Strident Publishing Limited v Creative Scotland</p> <p>[2020] CAT 11 17 April 2020</p>	<p>The Honourable Lord Doherty</p> <p>Peter Anderson</p> <p>Professor David Ulph CBE</p>	<p>Judgment of the Tribunal on the preliminary issue of whether the Defender, Creative Scotland, was an undertaking for the purpose of the Competition Act 1998 in respect of the activity of which the Pursuer complained.</p> <p>For the reasons given in the Judgment, the Tribunal held that the Defender was not an undertaking for the purpose of the claim in the present proceedings and determined the preliminary issue accordingly.</p>
<p>2</p> <p>Ecolab Inc v Competition and Markets Authority</p> <p>[2020] CAT 12 21 April 2020</p>	<p>The Honourable Mr Justice Roth</p> <p>Sir Iain McMillan CBE FRSE DL</p> <p>Professor Michael Waterson</p>	<p>Judgment of the Tribunal on the application of Ecolab Inc for review under s120 of the Enterprise Act 2002 of the decision of the Competition and Markets Authority (CMA) in its Final Report dated 7 October 2019.</p> <p>In the Final Report, the CMA determined that Ecolab's acquisition of Holchem had resulted or may have been expected to result in a substantial lessening of competition on the market for the supply of formulated cleaning chemicals (and ancillary services) to food and beverage customers in the UK; it required Ecolab to divest either all of Holchem or Holchem Laboratories. The CMA rejected an alternative divestiture proposal ("ADP") put forward during the investigation by Ecolab, on the basis that it would not be effective, and a further modification to the ADP proposed by Ecolab</p> <p>In its application Ecolab challenged, by way of judicial review, the decision in the Final Report on four grounds:</p> <ol style="list-style-type: none"> 1. the SLC decision was irrational and unsupported by the evidence; 2. the rejection of the ADP was irrational, disproportionate and based on an error of law; 3. to the extent that the CMA had doubts about the effectiveness of the ADP, it failed to take reasonable steps to investigate whether those doubts could be addressed; and 4. the conclusion that the ADP would not be effective was irrational in light of the further modification of the remedy proposed by Ecolab. <p>For the reasons given in the judgment, the Tribunal unanimously dismissed all four grounds of the Application.</p>

Judgment	Tribunal	Subject matter
<p>3</p> <p>FP McCann Limited v Competition and Markets Authority</p> <p>[2020] CAT 13 3 June 2020</p>	<p>The Honourable Mr Justice Morgan</p> <p>Eamonn Doran</p> <p>Sir Iain McMillan CBE FRSE DL</p>	<p>Ruling of the Tribunal which determined a request for disclosure by the Appellant and set out the Tribunal's reasons for partially granting the Appellant's request.</p>
<p>4</p> <p>Royal Mail Group Limited v DAF Trucks Limited and Others and related cases</p> <p>[2020] CAT 14 23 June 2020</p>	<p>The Honourable Mr Justice Roth</p> <p>The Honourable Mr Justice Fancourt</p> <p>Hodge Malek QC</p>	<p>Ruling of the Tribunal which partially granted the Claimants' application for their costs of the preliminary issue ([2020] CAT 7).</p>
<p>5</p> <p>Wolseley UK Limited and Others v Stellantis N.V. (formerly Fiat Chrysler Automobiles N.V.) and Others</p> <p>[2020] CAT 15 19 June 2020</p>	<p>The Honourable Mr Justice Roth</p> <p>The Honourable Mr Justice Fancourt</p> <p>Hodge Malek QC</p>	<p>Ruling of the Tribunal which determined the Claimants' application in relation to Daimler's database disclosure. The Claimants sought an order that Daimler should provide explanatory guidance on its database disclosure given pursuant to paragraph 5(b) of the Order made by the Tribunal on 4 November 2019. The Tribunal ordered that various further information and/or disclosure be given by the Claimants and Daimler.</p>
<p>6</p> <p>Sabre Corporation v Competition and Markets Authority</p> <p>[2020] CAT 16 25 June 2020</p>	<p>The Honourable Mr Justice Morris</p> <p>Michael Cutting</p> <p>Professor Robin Mason</p>	<p>Ruling of the Tribunal setting out its reasons for refusing the request by the American Society of Travel Advisors, Inc for permission to intervene in the proceedings.</p>
<p>7</p> <p>JD Sports Fashion plc v Competition and Markets Authority</p> <p>[2020] CAT 17 10 July 2020</p>	<p>Peter Freeman CBE QC (Hon)</p> <p>Paul Dollman</p> <p>Tim Frazer</p>	<p>Ruling of the Tribunal setting out its reasons for refusing Frasers Group plc permission to intervene in the proceedings.</p>
<p>8</p> <p>Strident Publishing Limited v Creative Scotland</p> <p>[2020] CAT 18 21 Jul 2020</p>	<p>The Honourable Lord Doherty</p> <p>Peter Anderson</p> <p>Professor David Ulph CBE</p>	<p>Ruling of the Tribunal refusing the Pursuer's application for permission to appeal the Tribunal's judgment on the preliminary issue in these proceedings ([2020] CAT 11).</p>

Judgment	Tribunal	Subject matter
<p>9</p> <p>Sabre Corporation v Competition and Markets Authority</p> <p>[2020] CAT 19 19 August 2020</p>	<p>The Honourable Mr Justice Morris</p> <p>Michael Cutting</p> <p>Professor Robin Mason</p>	<p>Ruling of the Tribunal refusing an application for specific disclosure made by Sabre Corporation.</p>
<p>10</p> <p>JD Sports Fashion plc v Competition and Markets Authority</p> <p>[2020] CAT 20 21 August 2020</p>	<p>Peter Freeman CBE QC (Hon)</p> <p>Paul Dollman</p> <p>Tim Frazer</p>	<p>Ruling on JD Sports' application for specific disclosure. Applying the principles enunciated by the Tribunal in Ecolab v CMA [2020] CAT 4, the Chairman ordered the CMA to disclose to JD Sports certain questionnaire responses it had received from Adidas and Nike.</p> <p>The Chairman dismissed part of JD Sports' application which contended that the CMA should be ordered to disclose certain passages of its Final Report without redaction. The CMA had already made extensive disclosure of these passages and the outstanding redactions were few in number and confined to third party identities and source materials.</p>
<p>11</p> <p>Ryder Limited and Another v MAN SE and Others</p> <p>[2020] CAT 21 1 October 2020</p>	<p>The Honourable Mr Justice Roth</p> <p>The Honourable Mr Justice Fancourt</p> <p>Hodge Malek QC</p>	<p>Ruling of the President in relation to the costs of and arising from a disclosure application made by the Claimants. The President concluded that the Claimants' disclosure application was misconceived, and he therefore awarded the Defendants a proportion of their costs.</p>
<p>12</p> <p>Churchill Gowns Limited and Student Gowns Limited v Ede & Ravenscroft Limited and Others</p> <p>[2020] CAT 22 27 October 2020</p>	<p>The Honourable Mr Justice Zacaroli</p>	<p>Ruling of the Chairman on the Claimants' application for a split trial and early disclosure. For the reasons set out in the Ruling, the trial was split with issues of liability (including infringement, causation of damages and joint and several liability) being determined first and quantification of damages heard afterwards. The Chairman ordered early disclosure of certain documents.</p>

Judgment	Tribunal	Subject matter
13 Facebook, Inc. and Facebook UK Limited v Competition and Markets Authority [2020] CAT 23 13 November 2020	Hodge Malek QC Tim Frazer Timothy Sawyer CBE	<p>Judgment of the Tribunal on an application by Facebook, Inc. and Facebook UK Limited for a review under s120 of the Enterprise Act 2002 of the CMA's refusal to grant certain requested derogations ("the CarveOut Requests") from an initial enforcement order made by the CMA on 9 June 2020 in connection with a completed merger between Facebook, Inc. and GIPHY, Inc.</p> <p>The Applicants sought an order quashing the CMA's decision on three grounds:</p> <ol style="list-style-type: none"> 1. the CMA's refusal was irrational and had disregarded the statutory purpose; 2. the CMA's refusal was disproportionate; and 3. the CMA's decision had infringed the requirement of legal certainty. <p>For the reasons given in the Judgment, the Tribunal unanimously decided that the reviewable decision in this case was the CMA's decision that it would not determine the CarveOut Requests and that all three of the grounds of application should be dismissed.</p>

Judgment	Tribunal	Subject matter
<p>14</p> <p>JD Sports Fashion plc v Competition and Markets Authority</p> <p>[2020] CAT 24 13 November 2020</p>	<p>Peter Freeman CBE QC (Hon)</p> <p>Paul Dollman</p> <p>Tim Frazer</p>	<p>Judgment of the Tribunal on the application of JD Sports Fashion plc for review under s120 of the Enterprise Act 2002 of the decision of the Competition and Markets Authority in its Final Report dated 6 May 2020.</p> <p>In the report, the CMA found that JD Sports' acquisition of Footasylum plc would result in a substantial lessening of competition (SLC) in sports-inspired casual footwear and apparel products sold both in stores and online; as a result, shoppers would be worse off. The CMA concluded that the aggregate constraint provided by other retailers and suppliers (such as Nike and adidas) would not be sufficient to prevent the SLC. The CMA therefore required JD Sports to divest Footasylum in full to a suitable purchaser.</p> <p>In its application JD Sports challenged, by way of judicial review, the decision in the report on three grounds:</p> <ol style="list-style-type: none"> 1. the CMA erred in law and/or acted irrationally in: <ol style="list-style-type: none"> (i) applying its Merger Assessment Guidelines in determining whether any lessening of competition caused by the Merger was "substantial"; and (ii) assessing the aggregate constraints on the merged entity posed by suppliers and retail rivals, currently and in the future. 2. the CMA erred in law and/or acted irrationally in: <ol style="list-style-type: none"> (i) excluding from the counterfactual the effect of COVID-19 on Footasylum; and (ii) its assessment of the effect of COVID-19 on Footasylum; 3. the CMA erred in law and/or acted irrationally and/or failed to provide adequate reasons regarding: <ol style="list-style-type: none"> (i) Frasers Group Plc's elevation strategy; (ii) the constraint posed by suppliers on the merged entity; and (iii) the constraint on the merged entity posed by Nike's and adidas' own direct to consumer ("DTC") retail offer. <p>For the reasons given in the judgment, the Tribunal unanimously dismissed JD Sports' Application under Ground 1 and under Grounds 3(1) and (2) but upheld the applications under Ground 2 and under Ground 3(3) to the extent that the latter concerned the likely effects of COVID-19.</p> <p>In relation to Ground 2 the Tribunal concluded that, both in relation to the failure to follow up inquiries with suppliers and the failure to make direct inquiries of Footasylum's primary lender, the CMA acted irrationally in that it came to conclusions as to the likely effects of the COVID-19 pandemic, that were of material importance to its overall decision, without having the necessary evidence from which it could properly draw those conclusions.</p>

Judgment	Tribunal	Subject matter
<p>14</p> <p>JD Sports Fashion plc v Competition and Markets Authority</p> <p>[2020] CAT 24 13 November 2020</p> <p><i>(continued)</i></p>		<p>In relation to Ground 3(3) and the CMA's conclusion as to the possible effects of the COVID-19 pandemic on the ability and incentives of Nike and adidas to increase their DTC operations to the disadvantage of the merged entity, the Tribunal found that, as with its findings on Ground 2, the CMA acted irrationally in that it did not have the necessary evidence from which it could properly draw such conclusions.</p> <p>The Tribunal quashed the Final Report in so far as its conclusions were based on the CMA's assessment of the likely effects of the COVID-19 pandemic</p> <ul style="list-style-type: none"> (i) on the relevant markets, (ii) on the merging parties and/or the merged entity, and (iii) on the competitive constraints likely to apply to the merging parties and/or the merged entity.
<p>15</p> <p>Sportradar AG and Another v Football DataCo Limited and Others</p> <p>[2020] CAT 25 2 December 2020</p>	<p>The Honourable Mr Justice Roth</p>	<p>Judgment of the President on the Application by the First Defendant, Football DataCo Limited, for an order that the Competition Appeal Tribunal ("CAT") transfer the proceedings to the High Court.</p> <p>The Application was supported by the Second and Third Defendants, Betgenius Limited and Genius Sports Group Limited, and opposed by the Claimants. For the reasons set out in the Judgment, the Application was refused by the President.</p>
<p>16</p> <p>Co-operative Group Food Limited & Others v Visa Europe Limited & Others</p> <p>And 14 other cases</p> <p>[2020] CAT 26 22 December 2020</p>	<p>The Honourable Mr Justice Roth</p> <p>Tim Frazer Paul Lomas</p>	<p>Ruling of the Tribunal on an Application by Visa Europe Limited, Visa Europe Services LLC and Visa UK Limited (together "Visa") for the Tribunal to make a reference to the Court of Justice of the European Union for a preliminary ruling. Visa's Application was refused by the Tribunal.</p>
<p>17</p> <p>JD Sports Fashion plc v Competition and Markets Authority</p> <p>[2020] CAT 27 17 December 2020</p>	<p>Peter Freeman CBE QC (Hon)</p> <p>Paul Dollman Tim Frazer</p>	<p>Ruling of the Tribunal refusing an application by the CMA for permission to appeal the Tribunal's substantive judgment.</p>

Judgment	Tribunal	Subject matter
18 FP McCann Limited v Competition and Markets Authority [2020] CAT 28 22 December 2020	The Honourable Mr Justice Morgan Eamonn Doran Sir Iain McMillan CBE FRSE DL	<p>Judgment of the Tribunal in relation to an appeal against a decision of the CMA entitled "Supply of products to the construction industry (pre-cast concrete drainage products) – Case 50299" issued on 23 October 2019 ("the Decision").</p> <p>In the Decision, the CMA found that three undertakings including FP McCann Limited ("FPM") had infringed the prohibition imposed by section 2(1) of the Competition Act 1998 and Article 101(1) of the Treaty on the Functioning of the European Union. The CMA required FPM to pay a penalty of £25,449,676.</p> <p>For the reasons given in the Judgment, the Tribunal unanimously rejected FPM's appeal and upheld the Decision to impose the penalty on FPM.</p>
19 Achilles Information Limited v Network Rail Infrastructure Limited [2021] CAT 1 4 January 2021	Andrew Lenon QC Jane Burgess Michael Cutting	<p>Ruling of the Tribunal on the Claimant's application for specific disclosure. For the reasons given in the Ruling, the Claimant's application was partially granted.</p>
20 Co-operative Group Food Limited & Others v Visa Europe Limited & Others And 14 other cases [2021] CAT 2 26 January 2021	The Honourable Mr Justice Roth Tim Frazer Paul Lomas	<p>Ruling of the Tribunal partially granting the Claimants' application for their costs in relation to Visa's application for the Tribunal to make a reference to the Court of Justice of the European Union for a preliminary ruling.</p>
21 Vattenfall AB & Others v Prysmian S.P.A & Others [2021] CAT 3 5 February 2021	The Honourable Mr Justice Trower	<p>Ruling on the application by the Prysmian Defendants dated 11 January 2021 for an order for costs management. The application was dealt with on the papers. The Chairman found in favour of the order sought by the Prysmian Defendants.</p> <p>The Chairman ordered that the Claimants and the Prysmian Defendants file and serve costs budgets by 5 March 2021, budget discussion reports by 9 April 2021, and that a Costs Case Management Conference be organised for the first available date on or after 26 April 2021, unless an order was agreed or dealt with on the papers.</p>

Judgment	Tribunal	Subject matter
<p>22</p> <p>Epic Games, Inc. and Others v Apple Inc. and Another</p> <p>Epic Games, Inc. and Others v Alphabet Inc., Google LLC and Others</p> <p>[2021] CAT 4</p> <p>22 February 2021</p>	<p>The Honourable Mr Justice Roth</p>	<p>Judgment of the President on the Claimants' application for permission to serve out of the jurisdiction proceedings brought under section 47A of the Competition Act 1998 ("CA 1998"). The Claimants in these two separate but similar actions sought permission under Rule 31 of the Competition Appeal Tribunal Rules 2015 for service out of the jurisdiction on some of the Defendants.</p> <p>One action (Case 1377) was against two companies in the Apple group: Apple Inc ("A1"), a US company incorporated and based in California; and Apple (UK) Ltd ("A2"), an English company and a wholly owned subsidiary of A1 ("the Apple action").</p> <p>The other action (Case 1378) was against five companies in the Google/Alphabet group: Alphabet Inc ("G1"), a US company incorporated in Delaware and based in California; Google LLC ("G2"), a US company also incorporated in Delaware and based in California; Google Ireland Ltd ("G3"), incorporated in Ireland; Google Commerce Ltd ("G4"), also incorporated in Ireland; and Google Payment Ltd ("G5"), an English company ("the Google action").</p> <p>Both actions alleged breaches of EU and UK competition law arising from the requirements imposed regarding software applications on the two main operating systems for mobile devices.</p> <p>No permission was needed to serve defendants in the jurisdiction. Accordingly, an order was not required to enable service on the Defendants that were English companies: A2 in the Apple Action and G5 in the Google Action.</p> <p>Both actions were commenced before the end of the implementation period under the Agreement for the UK's withdrawal from the EU ("the Withdrawal Agreement"). The provisions regarding jurisdiction in Regulation (EU) No 1215/2012, the Brussels Regulation (Recast), therefore applied to both these proceedings, pursuant to the Civil Jurisdiction and Judgments (Amendment) (EU Exit) Regulations 2019, Reg 93A and Art 67(1)(a) of the Withdrawal Agreement. Accordingly, permission to serve G4 and G5, whose domicile is in an EU Member State, was not required.</p> <p>Service on the respective US Defendants, A1 in the Apple action and G1 and G2 in the Google action required the permission of the Tribunal.</p> <p>For the reasons set out in the Judgment:</p> <ol style="list-style-type: none"> 1. In the Apple action (Case 1377), the application for permission to serve the proceedings on A1 out of the jurisdiction was refused. 2. In the Google action (Case 1378), the application for permission to serve the proceedings on G1 and G2 out of the jurisdiction was granted for certain claims for breach of the Chapter I and Chapter II prohibitions under the CA 1998, and the injunctions claimed at paras (c), (d) and (h) of the prayer to the Claim Form. Permission was refused as regards the other claims made.

Judgment	Tribunal	Subject matter
<p>23</p> <p>Lexon (UK) Limited v Competition and Markets Authority</p> <p>[2021] CAT 5 25 February 2021</p>	<p>Peter Freeman CBE QC (Hon)</p> <p>Paul Lomas</p> <p>Derek Ridyard</p>	<p>Judgment of the Tribunal in relation to an appeal against a decision of the CMA entitled "Nortriptyline Tablets (Information Exchange) – Case 50507.2" issued on 4 March 2020 ("the Decision").</p> <p>In the Decision, the CMA found that four undertakings including Lexon (UK) Limited ("Lexon") had infringed the prohibition imposed by section 2(1) of the Competition Act 1998 and Article 101(1) of the Treaty on the Functioning of the European Union. The CMA imposed a penalty of £1,220,383 on Lexon.</p> <p>Lexon filed a notice of appeal with the Tribunal on 11 May 2020 raising three grounds of appeal.</p> <p>On 27 August 2020, the CMA issued proceedings in the High Court seeking a Competition Disqualification Order against Mr Pritesh Sonpal of Lexon pursuant to section 9A of the Company Directors Disqualification Act 1986 ("CDDA 1986") ("the CDDA Claim"). On 15 September 2020 the High Court (Marcus Smith J) made an order, pursuant to Regulation 2 of The Section 16 Enterprise Act 2002 Regulations 2015, transferring the First Condition of the CDDA Claim as defined by section 9A CDDA 1986 ("the First Condition") to the Tribunal so that it could be heard and determined alongside Lexon's appeal.</p> <p>The Tribunal unanimously rejected Lexon's appeal and upheld the CMA's decision to impose a penalty of £1,220,383. In summary the Tribunal:</p> <ol style="list-style-type: none"> 1. rejected Ground 1 and found that the CMA had correctly applied the law on infringement by object and was justified in finding that the exchanges of information it had identified constituted, by their content and nature, a concerted practice with the object of restricting competition; and 2. rejected Ground 3 in relation to the penalty imposed by the CMA. <p>Ground 2 (an assertion that Lexon was not party to a single and continuous infringement) was not pursued at trial by Lexon.</p> <p>The Tribunal also unanimously determined that the First Condition of the CDDA Claim was fulfilled.</p>

Judgment	Tribunal	Subject matter
<p>24</p> <p>Suez Groupe SAS and Others v Stellantis N.V. (formerly Fiat Chrysler Automobiles N.V.) and Others</p> <p>Veolia Environnement S.A. and Others v Stellantis N.V. (formerly Fiat Chrysler Automobiles N.V.) and Others</p> <p>Wolseley UK Limited and Others v Stellantis N.V. (formerly Fiat Chrysler Automobiles N.V.) and Others</p> <p>[2021] CAT 6 4 March 2021</p>	<p>The Honourable Mr Justice Roth</p> <p>The Honourable Mr Justice Fancourt</p> <p>Hodge Malek QC</p>	<p>Ruling of the Chairman in relation to an application filed by the VSW Claimants against the Iveco Defendants for disclosure of data relating to sales by Iveco-owned dealers.</p>
<p>25</p> <p>BGL (Holdings) Limited & Others v Competition and Markets Authority</p> <p>[2021] CAT 7 5 March 2021</p>	<p>The Honourable Mr Justice Smith</p> <p>Bridget Lucas QC</p> <p>Professor David Ulph CBE</p>	<p>Ruling of the Tribunal in relation to the listing of the appeal.</p>

Activity by case within the period 01/04/2020 to 31/03/2021

Case name, number and date registered	Year (1 April to 31 March)	Applications to intervene	Case management conferences	Hearings (and sitting days – excluding days limited to formal handing down of judgments)	Judgments (including interlocutory rulings and final judgments)	Date of judgment(s) on the main issues (and months from registration to judgment)	Requests for permission to appeal	Status at 31 March 2020
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DSG Retail Limited and Another v MasterCard Incorporated and Others Case: 1236/5/7/15 11 February 2015	14-15			1	1	1		
	15-16					1		
	16-17							
	17-18							
	18-19			1	2	1		
	19-20					1		
	20-21							Stayed

Notes

A joint hearing with Cases 1264/5/7/16 (which subsequently settled on confidential terms – see Order of the President dated 21 January 2019), 1265/5/7/16 and 1268/5/7/16 (which subsequently settled on confidential terms – see Order of the President dated 31 January 2020) on a preliminary issue took place on 8 & 9 October 2018. On 14 February 2019 the Tribunal handed down its Judgment dismissing the application by the Defendants asserting that claims in relation to the period from 22 May 1992 to 20 June 2003 were time-barred pursuant to Rule 31(4) of the Competition Appeal Tribunal Rules 2003 and section 32 of the Limitation Act 1980 ([2019] CAT 5). On 9 April 2019 the Tribunal gave a ruling in relation to the Defendants' application for permission to appeal the Tribunal's judgment of 14 February 2019 and costs ([2019] CAT 10) and granted permission to appeal in part. By Order of the President dated 9 January 2020 the proceedings were stayed until 28 days after the Court of Appeal's judgment on limitation. The appeal was heard by the Court of Appeal on 28 and 29 April 2020. Judgment was given on 22 May 2020 ([2020] EWCA Civ 671).

Generics UK Limited v Competition and Markets Authority Case: 1251/1/12/16 12 April 2016	16-17	2	3	2	19	1	08/03/18 (22.8)	
	17-18							
	18-19							
	19-20							
	20-21							Ongoing

Notes

The main hearing of the appeals in cases 1251-1255/1/12/16 took place from 27 February until 30 March 2017. Judgment was handed down on 8 March 2018 ([2018] CAT 4). On 27 March 2018, the Tribunal made an Order: (i) referring certain questions to the Court of Justice of the European Union ("CJEU") for a preliminary ruling; and (ii) staying the proceedings pending the CJEU's preliminary ruling. On 30 January 2020 the CJEU delivered its judgment (Case C-307/18 Generics (UK) and Others (EU:C:2020:52)). The Tribunal invited written submissions from the parties on outstanding matters following the CJEU's judgment and judgment in respect of those matters is pending.

GlaxoSmithKline PLC v Competition and Markets Authority Case: 1252/1/12/16 12 April 2016	16-17	4						
	17-18							
	18-19							
	19-20							
	20-21							Ongoing

Notes

See notes in respect of Case: 1251/1/12/16.

Case name, number and date registered	Year (1 April to 31 March)	Applications to intervene	Case management conferences	Hearings (and sitting days – excluding days limited to formal handing down of judgments)	Judgments (including interlocutory rulings and final judgments)	Date of judgment(s) on the main issues (and months from registration to judgment)	Requests for permission to appeal	Status at 31 March 2020
UK Trucks Claim Limited v Stellantis N.V. (formerly Fiat Chrysler Automobiles N.V.) and Others Case: 1282/7/7/18 18 May 2018	18-19	3	1					
	19-20		1	1 3	4	28/10/19 (17.6)	1	
	20-21							Ongoing
Notes A pre-hearing review ("PHR") took place on 8 May 2019. At the PHR the Tribunal decided that the main hearing of the CPO Applications (in this case and Case 1289/7/7/18) should be adjourned, for reasons given in a written judgment issued on 17 May 2019 ([2019] CAT 15). A preliminary issue in relation to funding arrangements was heard on 4-6 June 2019. Judgment was handed down on 28 October 2019 ([2019] CAT 26). On 17 December 2019 the Tribunal issued a Ruling in relation to DAF's application for permission to appeal against part of the Judgment on the preliminary issue ([2019] CAT 28). The main hearing of the CPO Applications, which had been listed for 13-20 December 2019, was vacated pending the outcome of the appeal to the Supreme Court in Merricks v Mastercard Inc (Case 1266/7/7/16). The main hearing of the CPO Applications was re-listed for 19-21 and 26 April 2021 with 27 April in reserve.								
Royal Mail Group Limited v DAF Trucks Limited and Others Case: 1284/5/7/18(T) 21 June 2018	18-19			1 2	1			
	19-20		1	2 5	2	04/03/20 (20.74)	5	
	20-21		1	1 2	1			Ongoing
Notes A case management conference (CMC) was held on 21-22 November 2018. The CMC was held jointly with CMCs in Cases 1290/5/7/18(T) – 1295/5/7/18(T). At the CMC, the Tribunal directed that the Royal Mail Case be jointly case managed with Case 1290/5/7/18(T) (BT). Due to their substantial nature and the fact that they took place across two days, this CMC and the May 2019 CMC (see below) have been recorded as hearings in the above details. On 11 December 2018 the Tribunal issued a judgment giving reasons for its decisions on two issues heard at the CMC in relation to confidentiality rings and disclosure of translations ([2018] CAT 19). A further CMC took place on 2-3 May 2019 and was heard jointly with CMCs in Cases 1290/5/7/18(T) – 1295/5/7/18(T). A preliminary issue hearing took place on 3, 5 and 6 December 2019. A further CMC took place on 6 February 2020 and was heard jointly with CMCs in Cases 1290/5/7/18(T) – 1295/5/7/18(T). Judgment on the preliminary issue was handed down on 4 March 2020 ([2020] CAT 7). On 26 March 2020 the Tribunal issued a ruling granting the Defendants' applications for permission to appeal in part ([2020] CAT 10). On 23 June 2020 the Tribunal issued a Ruling on the Claimant's application for its costs of the preliminary issue hearing ([2020] CAT 14). On 11 November 2020 the Court of Appeal issued its judgment on the preliminary issue ([2020] EWCA Civ 1475). A further CMC took place on 29-30 October 2020 and was held jointly with CMCs in Cases 1290/5/7/18(T)-1295/5/7/18(T). A hearing to determine issues relating to expert evidence took place on 1-2 March 2021.								
Sainsbury's Supermarkets Ltd v Mastercard Incorporated and Others Case: 1286/5/7/18 13 July 2018	18-19							
	19-20							
	20-21		2					Ongoing
Notes On 4 July 2018 the Court of Appeal gave judgment in three appeals of the following judgments in the interchange fee cases: the judgment of the Tribunal in Sainsbury's Supermarkets Ltd v MasterCard Incorporated and Others ([2016] CAT 11) (see Case 1241/5/7/15 (T)) and the judgments of the Commercial Court in Asda Stores Limited and Others v Mastercard Inc and Others ([2017] EWHC 93) and Sainsbury's Supermarkets Limited v Visa Europe Services LLC and Others ([2017] EWHC 3047 (Comm) and [2018] EWHC 355 (Comm)). The Appeals were remitted to the Tribunal. On 29 November 2018, the Supreme Court granted Mastercard and Visa permission to appeal the judgment of the Court of Appeal. The appeals were heard by the Supreme Court in January 2020. Judgment was given on 17 June 2020 ([2020] UKSC 24). A joint CMC took place with Cases 1287/5/7/18 and 1288/5/7/18 on 16 December 2020. A further CMC in relation to this case took place on 24 February 2021. The hearing has been listed for 18 October 2021 with a time estimate of two weeks.								
Asda Stores Limited and Others v Mastercard Incorporated and Others Case: 1287/5/7/18 13 July 2018	18-19							
	19-20							
	20-21		1					Ongoing
Notes See generally notes in respect of Case 1286/5/7/18 (Sainsbury's Supermarkets) for developments up to December 2020. A CMC in relation to Asda Stores Ltd v Mastercard commenced on 11 February 2021 but was adjourned to 3 March 2021. The hearing has been listed for 18 January 2023 with a time estimate of 8 weeks.								

Case name, number and date registered	Year (1 April to 31 March)	Applications to intervene	Case management conferences	Hearings (and sitting days – excluding days limited to formal handing down of judgments)	Judgments (including interlocutory rulings and final judgments)	Date of judgment(s) on the main issues (and months from registration to judgment)	Requests for permission to appeal	Status at 31 March 2020
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Sainsbury's Supermarkets Ltd v Visa Europe Services LLC Case: 1288/5/7/18 13 July 2018	18-19							
	19-20							
	20-21		1					Ongoing

Notes

See generally notes in respect of Case 1286/5/7/18 (Sainsbury's Supermarkets) for developments up to December 2020. A CMC in relation to Sainsbury's v Visa Europe Services took place on 29 March 2021. The hearing has been listed for 20 June 2022 with a time estimate of 3 weeks.

Road Haulage Association Limited v Man SE and Others Case: 1289/7/7/18 17 July 2018	18-19	2						
	19-20							
	20-21							Ongoing

Notes

The CPO application in this case is being heard concurrently with the CPO application in Case 1282/7/7/18 (UK Trucks Claim Limited). See the notes in relation to Case 1282/7/7/18.

BT Group PLC and Others v DAF Trucks Limited and Others Case: 1290/5/7/18(T) 23 July 2018	18-19	2						
	19-20							
	20-21							Ongoing

Notes

See notes in respect of Case 1284/5/7/18(T).

Ryder Limited and Another v MAN SE and Others Case: 1291/5/7/18(T) 26 July 2018	18-19			1	1			
	19-20			1	2	1		
	20-21					1		Ongoing

Notes

Generally, see notes in respect of Case 1284/5/7/18(T) (Royal Mail Group Limited). With regard to specific developments in this case, the hearing of a disclosure application by the Claimants took place on 11 March 2019 before the President sitting alone. A further hearing of disclosure applications took place on 19-20 September 2019 at which disclosure applications in Cases 1294/5/7/18(T) (Wolseley) and 1295/5/7/18(T) (Dawsongroup) were also heard. A Ruling in respect of the disclosure applications was made on 15 January 2020 ([2020] CAT 3). On 1 October 2020 the President made a ruling in respect of the assessment of the costs of the disclosure application in this case.

Suez Groupe SAS and Others v Fiat Chrysler Automobiles N.V. and Others Case: 1292/5/7/18(T) 26 July 2018	18-19							
	19-20				1			
	20-21			1	1	1		Ongoing

Notes

Generally, see notes in respect of Case 1284/5/7/18(T) (Royal Mail Group Limited). With regard to developments in relation to this case, on 3 May 2019 the Tribunal gave judgment on applications for specific disclosure made by the Claimants in this case and Cases 1293/5/7/18(T) (Veolia) and 1294/5/7/18(T) (Wolseley) ([2019] CAT 18). A further application (in relation to disclosure of date by Iveco-owned dealers) in these cases took place on 4 March at which the Chairman (sitting alone) made a ruling.

Veolia Environnement S.A. and Others v Fiat Chrysler Automobiles N.V. and Others Case: 1293/5/7/18(T) 26 July 2018	18-19							
	19-20							
	20-21							Ongoing

Notes

Generally, see notes in respect of Cases 1284/5/7/18(T) (Royal Mail Group Limited) and 1292/5/7/18(T) (Suez Groupe).

Case name, number and date registered	Year (1 April to 31 March)	Applications to intervene	Case management conferences	Hearings (and sitting days – excluding days limited to formal handing down of judgments)	Judgments (including interlocutory rulings and final judgments)	Date of judgment(s) on the main issues (and months from registration to judgment)	Requests for permission to appeal	Status at 31 March 2020
Wolseley UK Limited and Others v Fiat Chrysler Automobiles N.V. and Others Case: 1294/5/7/18(T) 26 July 2018	18-19			1	1			
	19-20					1		
	20-21			1	1	1		Ongoing
Notes Generally, see notes in respect of Case 1284/5/7/18(T) (Royal Mail Group Limited), 1291/5/7/18(T) (Ryder Limited) and 1292/5/7/18(T) (Suez Groupe). With regard to specific developments in this case, a hearing of the Wolseley Claimants' application in relation to Daimler's additional claim took place on 30 January 2019. Judgment was handed down on 8 May 2019 ([2019] CAT 12). On 1 July 2019 the claim by Kent Frozen Foods Limited (Case 1327T) was consolidated with the Wolseley Case. A hearing of disclosure applications as between Wolseley and Daimler took place on 19-20 September 2019 at which disclosure applications in Case 1291T (Ryder) and 1295T (Dawsongroup) were also heard. A hearing of the Wolseley Claimants' application in relation to Daimler's database disclosure took place on 19 June at which the Chairman (sitting alone) made a ruling ([2020] CAT 15).								
Dawsongroup plc and Others v DAF Trucks N.V. and Others Case: 1295/5/7/18(T) 31 July 2018	18-19							
	19-20							
	20-21							Ongoing
Notes Generally, see notes in respect of Case 1284/5/7/18(T) (Royal Mail Group Limited), 1291/5/7/18(T) (Ryder Limited) and 1292/5/7/18(T) (Suez Groupe).								
Arla Foods AMBA and Others v Fiat Chrysler Automobiles N.V. and Another Case: 1296/5/7/18 23 August 2018	18-19							
	19-20							
	20-21							Ongoing
Notes								
Achilles Information Limited v Network Rail Infrastructure Limited Case: 1298/5/7/18 02 October 2018	18-19		1	1	8	2		
	19-20			1	1	2	19/07/19 (9.67)	1
	20-21					1		Ongoing
Notes The trial of the preliminary issue took place during the period 20 February to 1 March 2019. On 19 July 2019, the Tribunal handed down its judgment ([2019] CAT 20). A hearing took place on 12 September 2019 where the Chairman made an order giving effect to the Tribunal's judgment of 19 July 2019 and the Tribunal gave a ruling in relation to the Defendant's application for permission to appeal the Tribunal's judgment of 19 July 2019 and costs ([2019] CAT 22). On 5 March 2020 the Court of Appeal handed down judgment dismissing the Defendant's appeal ([2020] EWCA Civ 323). On 26 May 2020 the Tribunal ordered that the issue of dominance shall be stayed until further order and gave directions to trial with regard the outstanding issue of damages (listed for 11-15 October 2021). On 4 January 2021 the Tribunal issued a Ruling on the Claimant's application for specific disclosure ([2021] CAT1).								
Royal Mail plc v Office of Communications Case: 1299/1/3/18 12 October 2018	18-19	1	1					
	19-20		1	1	18	3	12/11/19 (13.0)	1
	20-21							Closed
Notes The main hearing took place during 10 June to 15 July 2019. On 11 July 2019 the Tribunal gave a Ruling declining to adjourn the hearing to a later date ([2019] CAT 19). Judgment was handed down on 12 November 2019 ([2019] CAT 27). On 10 January 2020, the Tribunal gave a Ruling in relation to permission to appeal (which was refused) and the costs of the Intervener ([2020] CAT 2). On 20 January 2020, the Chairman made order in relation to the costs of the Respondent. Royal Mail appealed to the Court of Appeal which gave judgment on 7 May 2021 ([2021] EWCA Civ 669).								

Case name, number and date registered	Year (1 April to 31 March)	Applications to intervene	Case management conferences	Hearings (and sitting days – excluding days limited to formal handing down of judgments)	Judgments (including interlocutory rulings and final judgments)	Date of judgment(s) on the main issues (and months from registration to judgment)	Requests for permission to appeal	Status at 31 March 2020
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Justin Gutmann v First Mtr South Western Trains Limited, Stagecoach South Western Trains Limited Case: 1304/7/7/19 27 February 2019	18-19							
	19-20		2					
	20-21		1	1	4			Ongoing

Notes

A joint case management conference with Case 1305/7/7/19 took place on 9 April 2019. The Tribunal directed that the application to commence collective proceedings be heard with the equivalent application in Case 1305/7/7/19 (together, the "CPO Applications"). At a pre-hearing review on 23 September 2019 the Tribunal granted the Proposed Defendants' application for a stay of the main hearing of the CPO Applications pending the appeal to the Supreme Court in Merricks v Mastercard Inc (Case 1266). A case management conference took place on 26 January 2021 and the main hearing of the CPO applications took place on 9-12 March 2021.

Justin Gutmann v London & South Eastern Railway Limited Case: 1305/7/7/19 27 February 2019	18-19							
	19-20							
	20-21							Ongoing

Notes

See notes in respect of Case 1304/7/7/19.

H & H (Retail) Limited & Others v Mastercard Inc & Others Case: 1306/5/7/19(T) 20 March 2019	18-19							
	19-20							
	20-21		1					Ongoing

Notes

The claim is made against (1) Mastercard Incorporated; (2) Mastercard International Incorporated; (3) Mastercard Europe SA; and (4) Mastercard/Europay UK Limited. The proceedings, in addition to 19 other actions, were transferred from the High Court to the Tribunal by order of the Honourable Mrs Justice Cockerill dated 20 March 2019. A joint case management conference in Cases 1306(T)-1325(T), 1349(T) and 1350(T) took place on 2 February 2021. Pursuant to paragraphs 5 and 6 of the Tribunal's order dated 2 February 2021, a hearing to consider the Claimants' summary judgment application in Cases 1306(T)-1325(T), 1349(T) and 1350(T) was listed for 12-13 May 2021.

Coral Racing Limited & Others v Mastercard Inc & Others Case: 1307/5/7/19(T) 20 March 2019	18-19							
	19-20							
	20-21							Ongoing

Notes

See notes in respect of Case 1306/5/7/20(T).

Motor Fuel Limited & Others v Mastercard Inc & Others Case: 1308/5/7/19(T) 20 March 2019	18-19							
	19-20							
	20-21							Ongoing

Notes

See notes in respect of Case 1306/5/7/20(T).

Greene King Brewing and Retailing Limited & Others v Mastercard Inc & Others Case: 1309/5/7/19(T) 20 March 2019	18-19							
	19-20							
	20-21							Ongoing

Notes

See notes in respect of Case 1306/5/7/20(T).

Case name, number and date registered	Year (1 April to 31 March)	Applications to intervene	Case management conferences	Hearings (and sitting days – excluding days limited to formal handing down of judgments)	Judgments (including interlocutory rulings and final judgments)	Date of judgment(s) on the main issues (and months from registration to judgment)	Requests for permission to appeal	Status at 31 March 2020
Dune Group Limited & Others v Mastercard Inc & Others Case 1310/5/7/19(T) 20 March 2019	18-19							
	19-20							
	20-21							Ongoing
Notes See notes in respect of Case 1306/5/7/20(T).								
Adventure Forest Limited & Others v Mastercard Inc & Others Case 1311/5/7/19(T) 20 March 2019	18-19							
	19-20							
	20-21							Ongoing
Notes See notes in respect of Case 1306/5/7/20(T).								
Co-operative Group Food Limited & Others v Visa Europe Limited & Others Case: 1312/5/7/19(T) 20 March 2019	18-19							
	19-20							
	20-21			1	1	2		Ongoing
Notes The claim is made against (1) Visa Europe Limited; (2) Visa Europe Services LLC; and (3) Visa UK Limited. The proceedings, in addition to 19 other actions, were transferred from the High Court to the Tribunal by order of the Honourable Mrs Justice Cockerill dated 20 March 2019. On 9 October 2020, Visa filed an application for an Article 267 TFEU reference to the Court Justice of the European Union. The hearing of this application took place on 1 December 2020. The application was dismissed with reasons to follow. The Tribunal's ruling of 22 December 2020 sets out the reasons for that decision ([2020] CAT 26). For other developments during the year under review see notes in respect of Case 1306/5/7/20(T).								
Moto Hospitality Limited v Visa Europe Limited & Others Case: 1313/5/7/19(T) 20 March 2019	18-19							
	19-20							
	20-21							Ongoing
Notes See notes in respect of Case 1312/5/7/20(T).								
Traveljigsaw Limited v Visa Europe Limited & Others Case: 1314/5/7/19(T) 20 March 2019	18-19							
	19-20							
	20-21							Ongoing
Notes See notes in respect of Case 1312/5/7/20(T).								
Nando's Chickenland Limited v Visa Europe Limited & Others Case: 1315/5/7/19(T) 20 March 2019	18-19							
	19-20							
	20-21							Ongoing
Notes See notes in respect of Case 1312/5/7/20(T).								

Case name, number and date registered	Year (1 April to 31 March)	Applications to intervene	Case management conferences	Hearings (and sitting days – excluding days limited to formal handing down of judgments)	Judgments (including interlocutory rulings and final judgments)	Date of judgment(s) on the main issues (and months from registration to judgment)	Requests for permission to appeal	Status at 31 March 2020
Coral Racing Limited & Others v Visa Europe Limited & Others Case: 20 March 2019	18-19							
	19-20							
	20-21							Ongoing
Notes See notes in respect of Case 1312/5/7/20(T).								
Motor Fuel Limited & Others v Visa Europe Limited & Others Case: 1323/5/7/19(T) 20 March 2019	18-19							
	19-20							
	20-21							Ongoing
Notes See notes in respect of Case 1312/5/7/20(T).								
Dune Shoes Ireland Limited & Others v Visa Europe Limited & Others Case: 1324/5/7/19(T) 20 March 2019	18-19							
	19-20							
	20-21							Ongoing
Notes See notes in respect of Case 1312/5/7/20(T).								
Adventure Forest Limited & Others v Visa Europe Limited & Others Case: 1325/5/7/19(T) 20 March 2019	18-19							
	19-20							
	20-21							Ongoing
Notes See notes in respect of Case 1312/5/7/20(T).								
Michael O'Higgins FX Class Representative Limited v Barclays Bank PLC and Others Case: 1329/7/7/19 29 July 2019	19-20		1	1	1			
	20-21		1					Ongoing
Notes A case management conference took place on 6 November 2019 at which the Chairman gave directions for the future conduct of the proceedings. A joint case management conference with Case 1336/7/7/19 was held on 13 February 2020 at which the Tribunal heard an application by the Applicants in both cases that the question of which of the Applicants would be the most suitable to act as the class representative for the purposes of rule 78(2)(c) of the Tribunal Rules be heard as a preliminary issue. On 6 March 2020 the Tribunal issued its judgment on that application ([2020] CAT 9). A joint case management conference with Case 1336 listed for 23 October 2020 and the hearing for the CPO Application listed for 1 March 2021 were vacated. A joint case management conference with Case 1336 took place on 15 January 2021 as a remote case event. A joint hearing with Case 1336 for the CPO Application has been listed for 12 July 2021, with a time estimate of 5 days.								
TalkTalk Telecom Group plc and Vodafone Limited v Office of Communications Case: 1330/3/3/19 28 August 2019	19-20	2	2	1	5	2	05/03/20 (6.33)	
	20-21							Closed
Notes A case management conference took place on 10 October 2019 at which the Tribunal: (1) made an order setting down directions for the appeal; and (2) granted two applications for permission to intervene, for the reasons set out in a written Ruling issued on 16 October 2019 ([2019] CAT 24). A further case management conference took place on 17 December 2019. The main hearing took place during 13-17 January 2020. Judgment was given on 5 March 2020 ([2020] CAT 8). On 19 March 2020 the Chairman made an order referring the specified price control matters raised in the Appellants' appeal to the Competition and Markets Authority for determination. By an order of the Chairman dated 9 April 2020, the Appellants were permitted to withdraw Grounds 2 and 3 of their appeal.								

Case name, number and date registered	Year (1 April to 31 March)	Applications to intervene	Case management conferences	Hearings (and sitting days – excluding days limited to formal handing down of judgments)	Judgments (including interlocutory rulings and final judgments)	Date of judgment(s) on the main issues (and months from registration to judgment)	Requests for permission to appeal	Status at 31 March 2020
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Ecolab Inc. v Competition and Markets Authority Case: 1334/4/12/19 1 November 2019	19-20		1	1	2	1		
	20-21					1	21/4/20 (5.65)	Closed

Notes

A case management conference took place on 21 November 2019. Ecolab filed an application for specific disclosure on 9 December 2019. The Tribunal issued its ruling refusing the application on 17 January 2020 ([2020] CAT 4). The main hearing was heard on 18 and 19 February 2020. Judgment was given on 21 April 2020. On 27 May 2020, the President made an order in relation to the CMA's costs.

Strident Publishing Limited v Creative Scotland Case: 1335/5/7/19 5 November 2019	19-20		1	1	1			
	20-21					2	17/04/20 (5.39)	Closed

Notes

A case management conference took place on 16 December 2019 at the Court of Session in Edinburgh at which the Tribunal gave directions for the further conduct of the proceedings. A preliminary issue hearing took place in Edinburgh on 2 March 2020. Judgment was given on 17 April 2020 ([2020] CAT 11). On 21 July 2020 the Tribunal issued a ruling refusing the Pursuer's application for permission to appeal ([2020] CAT 18).

Mr Phillip Evans v Barclays Bank PLC and Others Case: 1336/7/7/19 11 November 2019	19-20							
	20-21							Ongoing

Notes

See notes in respect of Case 1329/7/7/19.

FP McCann Limited v Competition and Markets Authority Case: 1337/1/12/19 20 December 2019	19-20							
	20-21	1	1	1	5	2	22/12/20 [12.1]	Closed

Notes

A case management conference took place as a remote case event on 20 May 2020. On 3 June 2020, the Tribunal issued a Ruling on a request for disclosure by the Appellant ([2020] CAT 13). The substantive hearing took place over five days between 5 and 9 October 2020. The Tribunal gave Judgment on 22 December 2020 ([2020] CAT 28).

Adnams PLC and Others v DAF Trucks Limited and Others Case: 1338/5/7/20 27 January 2020	19-20							
	20-21							Ongoing

Notes

The issues in the proceedings were transferred from the High Court to the Tribunal by consent by order of Deputy Master Bartlett dated 23 August 2019.

Mark McLaren Class Representative Limited v MOL (Europe Africa) Ltd & Others Case 1339/7/7/20 20 February 2020	19-20							
	20-21		1					Ongoing

Notes

Application by Mark McLaren Class Representative Limited to commence collective proceedings under section 47B of the Competition Act 1998. A case management conference took place on 19 March 2021 and the hearing of the CPO application has been listed for 29 November with a time estimate of three days.

Case name, number and date registered	Year (1 April to 31 March)	Applications to intervene	Case management conferences	Hearings (and sitting days – excluding days limited to formal handing down of judgments)	Judgments (including interlocutory rulings and final judgments)	Date of judgment(s) on the main issues (and months from registration to judgment)	Requests for permission to appeal	Status at 31 March 2020
National Grid Electricity Transmission plc v ABB Ltd & Others Case: 1340/5/7/20 (T) 28 February 2020	19-20							
	20-21		2					Ongoing
Notes The issues in the proceedings were transferred from the High Court to the Tribunal by order of the Chancellor dated 28 February 2020. A Pre-Trial Review took place on 29-30 July 2020. A further Pre-Trial Review hearing took place on 23 October 2020. A six and a half week trial listed for November-December 2020 was vacated. The claim was withdrawn by consent on 10 November 2020.								
SP Power Systems Limited and Others v Prysmian S.p.A and Others Case: 1341/5/7/20 (T) 28 February 2020	19-20							
	20-21							Ongoing
Notes See notes in the respect of Case 1340/5/7/20 (T).								
Sportradar AG and Another v Football DataCo Limited and Others Case: 1342/5/7/20 (T) 28 February 2020	19-20							
	20-21		1		1			Ongoing
Notes Claim under section 47A of the Competition Act 1998 for damages and an injunction. On 29 June 2020, the First Defendant, Football DataCo Limited, applied for an order that the proceedings to be transferred to the High Court ("the Application"). Pursuant to an Order of the President dated 14 September 2020, the hearing of the Application took place on 6 November 2020. In a Judgment issued on 2 December 2020, the President refused the Application ([2020] CAT 25).								
DS Smith Paper Limited & Others v MAN SE & Others Case: 1343/5/7/20 (T) 19 March 2020	19-20							
	20-21							Ongoing
Notes The issues in the proceedings were transferred from the High Court to the Tribunal by consent by order of Master Clark dated 21 January 2020. The case management conference listed for 4 December 2020 to be heard jointly with Cases 1355T, 1356T, 1358T, 1371T and 1372T was vacated. On 17 February 2021, the Tribunal was notified that the name of the Ninth Defendant had changed from Fiat Chrysler Automobiles N.V. to Stellantis N.V..								
Lexon (UK) Limited v Competition and Markets Authority Case: 1344/1/12/20 11 May 2020	20-21			1	5	1	25/02/21 (9.53)	
Notes The Tribunal made an order on 28 April 2020 granting Lexon (UK) Limited an extension of time to file a notice of appeal due to the exceptional circumstances arising from the Covid-19 pandemic. Summary of appeal published on 28 May 2020. By an order of the same date time was extended for the filing of the CMA's Defence. The substantive hearing took place over five days between 16 and 20 November 2020. The Tribunal delivered its judgment on 25 February 2021 ([2021] CAT 5).								
Sabre Corporation v Competition and Markets Authority Case: 1345/4/12/20 21 May 2020	20-21	1	1	1	3	2		
Notes A case management conference took place on 16 June 2020 as a remote case event. The Tribunal gave directions for the future conduct of the application and refused a request for permission to intervene by the American Society of Travel Advisors, Inc. On 25 June 2020 the Tribunal issued a Ruling setting out its reasons for refusing the intervention request ([2020] CAT 16). On 19 August 2020 the Tribunal issued a Ruling refusing Sabre's application for specific disclosure ([2020] CAT 19). The main hearing of the application took place on 24-26 November 2020. Judgment was handed down on 21 May 2021 ([2021] CAT 11) outside the period of this review.								

[illegible]

Case name, number and date registered	Year (1 April to 31 March)	Applications to intervene	Case management conferences	Hearings (and sitting days – excluding days limited to formal handing down of judgments)	Judgments (including interlocutory rulings and final judgments)	Date of judgment(s) on the main issues (and months from registration to judgment)	Requests for permission to appeal	Status at 31 March 2020
Churchill Gowns Limited and Student Gowns Limited v Ede & Ravenscroft Limited and Others Case: 1351/5/7/20 22 May 2020	20-21		2		1			Ongoing
Notes Claim under section 47A of the Competition Act 1998. A case management conference (CMC) was listed for 27 October 2020. The Chairman gave a ruling at the CMC on the Claimants' application for a split trial and early disclosure ([2020] CAT 22) and gave directions for the future conduct of the proceedings. A second CMC took place on 12 January 2021. A Pre-Trial Review has been listed for 13 December 2021, with a time estimate of half a day. The hearing has been listed for 24 January 2022, with a time estimate of 7 days with 2 in reserve.								
Greater Gabbard Offshore Winds Limited and Others v Prysmian Cavi e Sistemi Srl and Others Case: 1352/5/7/20 (T) 01 May 2020	20-21							Ongoing
Notes The Issues in the proceedings were transferred from the High Court to the Tribunal by order of Mr Justice Jacobs dated 1 May 2020.								
SSE plc and Others V Prysmian Cables & Systems Limited and Others Case: 1353/5/7/20 (T) 01 May 2020	20-21							Ongoing
Notes The Issues in the proceedings were transferred from the High Court to the Tribunal by order of Mr Justice Jacobs dated 1 May 2020								
JD Sports Fashion plc v Competition and Markets Authority Case: 1354/4/12/20 17 June 2020	20-21	1	2	1 2	4	13/11/20 (4.9)	1	Closed
Notes On 2 June 2020 the Tribunal made an order extending time for JD Sports Fashion plc to file a notice of application by reason of the exceptional circumstances arising from the Covid-19 pandemic. A summary of application was published on 23 June 2020. By order of the Chairman of the same date, the time for filing any requests for permission to intervene was abridged until 5pm on 1 July 2020. A case management conference took place on 6 July 2020. The Tribunal gave directions for the future conduct of the application and refused a request for permission to intervene by Frasers Group plc. On 10 July 2020 the Tribunal issued a Ruling setting out its reasons for refusing the intervention request ([2020] CAT 17). On 21 August 2020 the Chairman issued a Ruling on JD Sports' application for specific disclosure ([2020] CAT 20). The main hearing of the application took place on 23 and 24 September 2020. Judgment was issued on 13 November 2020. On 17 December 2020, the Tribunal issued a ruling refusing the CMA's application for permission to appeal ([2020] CAT 27).								
Hertz Autovermietung GmbH & Others v Fiat Chrysler Automobiles N.V. & Others Case: 1355/5/7/20 (T) 26 June 2020	20-21							Ongoing
Notes The issues in the proceedings were transferred from the High Court to the Tribunal by consent by order of Deputy Master Linwood dated 23 January 2020. The case management conference listed for 4 December 2020 to be heard jointly with Cases 1343T, 1356T, 1358T, 1371T and 1372T was vacated. On 17 February 2021, the Tribunal was notified that the name of the First Defendant has changed from Fiat Chrysler Automobiles N.V. to Stellantis N.V.								

Case name, number and date registered	Year (1 April to 31 March)	Applications to intervene	Case management conferences	Hearings (and sitting days – excluding days limited to formal handing down of judgments)	Judgments (including interlocutory rulings and final judgments)	Date of judgment(s) on the main issues (and months from registration to judgment)	Requests for permission to appeal	Status at 31 March 2020
Balfour Beatty Group Limited & Others v Fiat Chrysler Automobile N.V. & Others Case: 1356/5/7/20 10 July 2020	20-21							Ongoing
Notes The issues in the proceedings were transferred from the High Court to the Tribunal by consent by order of Master Clark dated 4 February 2020. The case management conference (CMC) listed for 4 December 2020 to be heard jointly with Cases 1343T, 1355T, 1358T, 1371T and 1372T was vacated. On 17 February 2021, the Tribunal was notified that the name of the First Defendant has changed from Fiat Chrysler Automobiles N.V. to Stellantis N.V.								
Stellantis N.V (formerly Fiat Chrysler Automobiles N.V.) & Others v JTEKT Europe Bearings B.V. & Others Case: 1357/5/7/20 (T) 23 July 2020	20-21		1					Ongoing
Notes The issues in the proceedings were transferred from the High Court to the Tribunal by order of Mr Justice Jacobs dated 10 July 2020. The claim against JTEKT Europe Bearings B.V., Koyo France SA and Koyo Deutschland GmbH was withdrawn by consent on 7 October 2020. A case management conference took place on 11 January 2021.								
Zamenhof Exploitation and Others v Fiat Chrysler Automobiles N.V. & Others Case: 1358/5/7/20 (T) 05 August 2020	20-21							Ongoing
Notes The issues in the proceedings were transferred from the High Court to the Tribunal by consent by order of Master Clark dated 17 March 2020. The case management conference (CMC) listed for 4 December 2020 to be heard jointly with Cases 1343T, 1355T, 1356T, 1371T and 1372T was vacated.								
Rest & Play Footwear Ltd v George Rye & Sons Ltd Case: 1359/5/7/20 06 August 2020	20-21							Ongoing
Notes Claim under section 47A of the Competition Act 1998. The Claimant has applied for fast-track designation of the proceedings. Following a stay of the proceedings (agreed by the parties) until 1 March 2021, a case management conference has been listed for 10 June 2021.								
BFS Group Limited & Another v DAF Trucks Limited & Others Case: 1360/5/7/20 (T) 10 August 2020	20-21							Ongoing
Notes The issues in the proceedings were transferred from the High Court to the Tribunal by consent by order of Master Clark dated 2 March 2020.								
Enterprise Rent-a-Car UK Limited v DAF Trucks Limited Case: 1361/5/7/20 (T) 11 August 2020	20-21							Ongoing
Notes The issues in the proceedings were transferred from the High Court to the Tribunal by consent by order of Master Clark dated 6 February 2020. On 17 February 2021, the Tribunal was notified that the name of the Eighth Defendant has changed from Fiat Chrysler Automobiles N.V. to Stellantis N.V.								

Case name, number and date registered	Year (1 April to 31 March)	Applications to intervene	Case management conferences	Hearings (and sitting days – excluding days limited to formal handing down of judgments)	Judgments (including interlocutory rulings and final judgments)	Date of judgment(s) on the main issues (and months from registration to judgment)	Requests for permission to appeal	Status at 31 March 2020	
ABF Grain Products Limited & Others v DAF Trucks Limited & Others Case: 1362/5/7/20 (T) 13 August 2020	20-21							Ongoing	
Notes The issues in the proceedings were transferred from the High Court to the Tribunal by consent by order of Master Clark dated 3 February 2020. On 17 February 2021, the Tribunal was notified that the name of the Eighth Defendant has changed from Fiat Chrysler Automobiles N.V. to Stellantis N.V.									
JD Sports Fashion plc v Competition & Markets Authority Case: 1363/10/12/20 19 August 2020	20-21							Closed	
Notes The Tribunal made an order on 19 August 2020 granting JD Sports an extension of time to file a notice of appeal due to exceptional circumstances. In the event, no notice of appeal was filed.									
Pentland Group Limited & Another v Competition & Markets Authority Case: 1364/10/12/20 24 August 2020	20-21							Ongoing	
Notes The Tribunal made an order on 24 August 2020 granting Pentland Group an extension of time to file a notice of appeal due to exceptional circumstances.									
Roland (U.K.) Limited and Another v Competition and Markets Authority Case: 1365/1/12/20 26 August 2020	20-21			1	2			Ongoing	
Notes The main hearing of the appeal took place over one and a half days between 9 and 10 December 2020. The Tribunal delivered its judgment on 19 April 2021 ([2021] CAT 8), outside the period covered by this review.									
Facebook, Inc and Facebook UK Limited v Competition and Markets Authority Case: 1366/4/12/20 26 August 2020	20-21		1	1	2	1	13/11/20 (2.6)	1	Closed
Notes A case management conference took place on 9 September 2020. The Tribunal gave directions for the future conduct of the application. The hearing took place on 19 and 20 October 2020. The Tribunal delivered its Judgment on 13 November 2020 ([2020] CAT 23).									
JD Sports Fashion plc v Competition & Markets Authority Case: 1367/10/12/20 19 August 2020	20-21							Closed	
Notes Appeal by JD Sports Fashion plc pursuant to section 114 of the Enterprise Act 2002 against a decision of the CMA to impose a penalty for failure to comply with an initial enforcement order. Case management directions were given by Order of the Chairman dated 18 September 2020. On 13 October 2020 the Chairman made an Order granting the Appellants permission to withdraw their appeal.									

Case name, number and date registered	Year (1 April to 31 March)	Applications to intervene	Case management conferences	Hearings (and sitting days – excluding days limited to formal handing down of judgments)	Judgments (including interlocutory rulings and final judgments)	Date of judgment(s) on the main issues (and months from registration to judgment)	Requests for permission to appeal	Status at 31 March 2020
LafargeHolcim Limited & Others v Aktiebolaget Volvo (publ) & Others Case: 1368/5/7/20 (T) 14 October 2020	20-21							Stayed
Notes The issues in the proceedings were transferred from the High Court to the Tribunal by consent by order of Master Clark dated 9 January 2020. On 17 February 2021, the Tribunal was notified that the name of the Seventh Defendant has changed from Fiat Chrysler Automobiles N.V. to Stellantis N.V. By Order of the President dated 12 March 2021 the proceedings were stayed pending determination of cases 1284T and 1290T.								
Richer Sounds plc v Mastercard Incorporated and Others Case: 1369/5/7/20 (T) 23 October 2020	20-21							Ongoing
Notes The proceedings were transferred from the High Court to the Tribunal by order of Mr Justice Butcher dated 19 October 2020.								
Vattenfall AB & Others v Prysman S.P.A & Others Case: 1370/5/7/20 (T) 29 October 2020	20-21				1	05/02/21 (3.25)		Ongoing
Notes The Issues in the proceedings were transferred from the High Court to the Tribunal by order of Mr Justice Johnson dated 13 October 2020. The claim against the Ninth to Thirteenth Defendants was withdrawn by consent on 26 November 2020. The case management conference listed for 29 January 2021 has been vacated.								
The BOC Group Limited and Others v Fiat Chrysler Automobiles N.V. and Others Case: 1371/5/7/20 (T) 06 November 2020	20-21							Ongoing
Notes The issues in the proceedings were transferred from the High Court to the Tribunal by consent by order of Deputy Master Arkush dated 29 May 2020. The case management conference listed for 4 December 2020 to be heard jointly with Cases 1343T, 1355T, 1356T, 1358T and 1372T was vacated. On 17 February 2021, the Tribunal was notified that the name of the First Defendant has changed from Fiat Chrysler Automobiles N.V. to Stellantis N.V.								
GIST Limited and Others v Fiat Chrysler Automobiles N.V. and Others Case: 1372/5/7/20 (T) 06 November 2020	20-21							Ongoing
Notes The issues in the proceedings were transferred from the High Court to the Tribunal by consent by order of Master Teverson dated 29 May 2020. The case management conference listed for 4 December 2020 to be heard jointly with Cases 1343T, 1355T, 1356T, 1358T and 1371T was vacated. On 17 February 2021, the Tribunal was notified that the name of the First Defendant has changed from Fiat Chrysler Automobiles N.V. to Stellantis N.V.								
Furniture Village Limited v Mastercard Incorporated and Others Case: 1373/5/7/20 (T) 02 December 2020	20-21							Ongoing
Notes The proceedings were transferred from the High Court to the Tribunal by order of Master Kaye dated 23 November 2020.								

Case name, number and date registered	Year (1 April to 31 March)	Applications to intervene	Case management conferences	Hearings (and sitting days – excluding days limited to formal handing down of judgments)	Judgments (including interlocutory rulings and final judgments)	Date of judgment(s) on the main issues (and months from registration to judgment)	Requests for permission to appeal	Status at 31 March 2020
Caprice Holdings Limited v Mastercard Incorporated and Others Case: 1374/5/7/20 (T) 02 December 2020	20-21							Ongoing
Notes The proceedings were transferred from the High Court to the Tribunal by order of Master Kaye dated 25 November 2020.								
FNZ (Australia) Bidco Pty Ltd v Competition and Markets Authority Case: 1375/4/12/20 02 December 2020	20-21							Closed
Notes By Order of the Chairman on 21 January 2021, the case has been remitted back to the CMA.								
Pendragon PLC and Others v Mastercard Incorporated and Others Case: 1376/5/7/20 (T) 07 December 2020	20-21							Ongoing
Notes The proceedings were transferred from the High Court to the Tribunal by order of Deputy Master Arkush dated 23 November 2020.								
Epic Games, Inc. and Others v Apple Inc. and Another Case: 1377/5/7/20 08 December 2020	20-21			1	1	1		Ongoing
Notes A hearing took place on 21 January 2021 to hear an application by the claimants to serve a copy of the claim form outside of the jurisdiction. On 22 February 2021, the Tribunal issued its judgment ([2021] CAT 4).								
Epic Games, Inc. and Others v Alphabet Inc., Google LLC and Another Case: 1378/5/7/20 29 December 2020	20-21							Ongoing
Notes See notes in the respect of Case 1377/5/7/20 (T).								
Kerilee Investments Limited v International Tin Association Limited Case: 1379/5/7/20 31 December 2020	20-21							Ongoing
Notes Summary of claim published on 26 January 2021. A case management conference listed for 24 May 2021 has been adjourned.								

Case name, number and date registered	Year (1 April to 31 March)	Applications to intervene	Case management conferences	Hearings (and sitting days – excluding days limited to formal handing down of judgments)	Judgments (including interlocutory rulings and final judgments)	Date of judgment(s) on the main issues (and months from registration to judgment)	Requests for permission to appeal	Status at 31 March 2020
BGL (Holdings) Limited & Others v Competition and Markets Authority Case: 1380/1/12/21 06 January 2021	20-21		1		1			Ongoing
Notes On 6 January 2021 the Tribunal made an order extending time for BGL (Holdings) Limited and others to file a notice of appeal by reason of exceptional circumstances arising from the Covid-19 pandemic. A case management conference took place on 5 March 2021 and the Tribunal issued a ruling in relation to the listing of the appeal ([2021] CAT 7). The substantive hearing has been listed for 1 November 2021, with a time estimate of 3 weeks.								
Justin Le Patourel v BT Group PLC Case: 1381/7/7/21 15 January 2021	20-21		1					Ongoing
Notes A Case Management Conference (CMC) took place on 4 March 2021. The hearing of the CPO application has been listed for 24 June 2021 with a time estimate of two days.								
Consumers' Association v Qualcomm Incorporated Case: 1382/7/7/21 18 January 2021	20-21							Ongoing
Notes Application by Consumers' Association to commence collective proceedings under section 47B of the Competition Act 1998. The proposed collective proceedings would combine standalone claims against Qualcomm Incorporated for damages caused by alleged breaches of statutory duty in infringing the Chapter II prohibition on abuse of dominance in section 18 of the Competition Act 1998 and, until 31 December 2020, Article 102 of the Treaty on the Functioning of the European Union prohibiting the abuse of dominance.								
Alan Howard (Stockport) Limited & Others v Mastercard Incorporated & Others Case: 1383/5/7/21(T) 9 March 2021	20-21							Ongoing
Notes The proceedings were transferred from the High Court to the Tribunal by order of Mr Justice Baker dated 25 February 2021.								
Alan Howard (Stockport) Limited & Others v Visa Europe Limited & Others Case: 1384/5/7/21(T) 9 March 2021	20-21							Ongoing
Notes The proceedings were transferred from the High Court to the Tribunal by order of Mr Justice Baker dated 25 February 2021.								
Soho House UK Limited & Ors v Visa Europe Ltd & Ors Case: 1385/5/7/21(T) 23 March 2021	20-21							Ongoing
Notes The proceedings were transferred from the High Court to the Tribunal by order of Chief Master Marsh dated 9 March 2021.								

Case name, number and date registered	Year (1 April to 31 March)	Applications to intervene	Case management conferences	Hearings (and sitting days – excluding days limited to formal handing down of judgments)	Judgments (including interlocutory rulings and final judgments)	Date of judgment(s) on the main issues (and months from registration to judgment)	Requests for permission to appeal	Status at 31 March 2020
Pendragon Plc & Ors v Visa Europe Ltd & Ors Case: 1386/5/7/21(T) 23 March 2021	20-21							Ongoing
Notes The proceedings were transferred from the High Court to the Tribunal by order of Chief Master Marsh dated 9 March 2021.								
Fattal Leonardo Royal Berlin Operation GmbH & Co. KG & Ors v Visa Europe Ltd & Ors Case: 1387/5/7/21(T) 23 March 2021	20-21							Ongoing
Notes The proceedings were transferred from the High Court to the Tribunal by order of Chief Master Marsh dated 9 March 2021.								
MY Realisations Limited (previously known as Multiyork Furniture Limited) (in administration) and Ors v Visa Europe Ltd & Ors Case: 1388/5/7/21(T) 23 March 2021	20-21							Ongoing
Notes The proceedings were transferred from the High Court to the Tribunal by order of Chief Master Marsh dated 9 March 2021.								
Furniture Village Limited v Visa Europe Ltd & Ors Case: 1389/5/7/21(T) 23 March 2021	20-21							Ongoing
Notes The proceedings were transferred from the High Court to the Tribunal by order of Chief Master Marsh dated 9 March 2021.								
Caprice Holdings Limited & Ors v Visa Europe Ltd & Ors Case: 1390/5/7/21(T) 23 March 2021	20-21							Ongoing
Notes The proceedings were transferred from the High Court to the Tribunal by order of Chief Master Marsh dated 9 March 2021.								
GrandVision N.V. & Ors v Visa Europe Ltd & Ors Case: 1391/5/7/21(T) 23 March 2021	20-21							Ongoing
Notes The proceedings were transferred from the High Court to the Tribunal by order of Chief Master Marsh dated 9 March 2021.								
Euromaster France & Ors v Visa Europe Ltd & Ors Case: 1392/5/7/21(T) 23 March 2021	20-21							Ongoing
Notes The proceedings were transferred from the High Court to the Tribunal by order of Chief Master Marsh dated 9 March 2021.								

Case name, number and date registered	Year (1 April to 31 March)	Applications to intervene	Case management conferences	Hearings (and sitting days – excluding days limited to formal handing down of judgments)	Judgments (including interlocutory rulings and final judgments)	Date of judgment(s) on the main issues (and months from registration to judgment)	Requests for permission to appeal	Status at 31 March 2020
Firmdale Hotels Plc & Ors v Visa Europe Ltd & Ors Case: 1393/5/7/21(T) 23 March 2021	20-21							Ongoing
Notes The proceedings were transferred from the High Court to the Tribunal by order of Chief Master Marsh dated 9 March 2021.								
Globalgrange Ltd & Ors v Visa Europe Ltd & Ors Case: 1394/5/7/21(T) 23 March 2021	20-21							Ongoing
Notes The proceedings were transferred from the High Court to the Tribunal by order of Chief Master Marsh dated 9 March 2021.								
Shiva Hotels Heathrow Limited & Ors v Visa Europe Ltd & Ors Case: 1395/5/7/21(T) 23 March 2021	20-21							Ongoing
Notes The proceedings were transferred from the High Court to the Tribunal by order of Chief Master Marsh dated 9 March 2021.								
New World Hospitality UK Limited & Ors v Visa Europe Ltd & Ors Case: 1396/5/7/21(T) 23 March 2021	20-21							Ongoing
Notes The proceedings were transferred from the High Court to the Tribunal by order of Chief Master Marsh dated 9 March 2021.								
Grove F&B Limited & Ors v Visa Europe Ltd & Ors Case: 1397/5/7/21(T) 23 March 2021	20-21							Ongoing
Notes The proceedings were transferred from the High Court to the Tribunal by order of Chief Master Marsh dated 9 March 2021.								
Baglioni (UK) Limited v Visa Europe Ltd & Ors Case: 1398/5/7/21(T) 23 March 2021	20-21							Ongoing
Notes The proceedings were transferred from the High Court to the Tribunal by order of Chief Master Marsh dated 9 March 2021.								
Edwardian Ltd & Ors v Visa Europe Ltd & Ors Case: 1399/5/7/21(T) 23 March 2021	20-21							Ongoing
Notes The proceedings were transferred from the High Court to the Tribunal by order of Chief Master Marsh dated 9 March 2021.								

Case name, number and date registered	Year (1 April to 31 March)	Applications to intervene	Case management conferences	Hearings (and sitting days – excluding days limited to formal handing down of judgments)	Judgments (including interlocutory rulings and final judgments)	Date of judgment(s) on the main issues (and months from registration to judgment)	Requests for permission to appeal	Status at 31 March 2020
Melton House Investments Limited & Ors v Visa Europe Ltd & Ors Case: 1400/5/7/21(T) 23 March 2021	20-21							Ongoing
Notes The proceedings were transferred from the High Court to the Tribunal by order of Chief Master Marsh dated 9 March 2021.								
Forrest Fresh Foods Limited v Coca Cola European Partners Great Britain Limited Case: 1401/5/7/21 31 March 2021	20-21							Ongoing
Notes								
Total	20-21	3	23	13	31	25	3	

Overall Case Activity within the Period 1 April 2020 – 31 March 2021

	2020/21	2019/20	2018/19	2017/18
Appeals, applications and claims received of which:	58	18	44	4
Section 46 Competition Act 1998 ¹	3	1	1	1
Section 47 Competition Act 1998 ²	1	–	–	0
Section 47A Competition Act 1998 ³	45	9	34	1
Section 47B Competition Act 1998 ⁴	2	3	4	0
Section 114 Enterprise Act 2002 ⁵	3	–	1	–
Section 120 Enterprise Act 2002 ⁶	4	4	1	0
Section 179 Enterprise Act 2002 ⁷	–	–	1	0
Section 192 Communication Act 2003 ⁸	–	1	2	2
Section 317 Communications Act 2003 ⁹	–	–	–	0
Section 49B Competition Act 2003 ¹⁰	–	–	–	0
Applications for Interim Relief ¹¹	–	–	–	0
Applications to intervene	3	3	8	1
Case Management Conferences held	23	13	8	8
Hearings held (sitting days):	13 (31)	13 (44)	13 (35)	7(37)
Judgments handed down of which:	25	30	20	27
Judgments disposing of main issue or issues	6	11	6	7
Judgments on procedural and interlocutory matters	13	9	9	8
Judgments on ancillary matters (e.g. costs)	6	10	5	12
Orders made	231	137	77	52

Footnotes:

1. An appeal by a party to an agreement or conduct in respect of which the CMA (or one of the other regulators with concurrent powers to apply the 1998 Act) has made an "appealable decision".
2. An appeal against an "appealable decision" made by the CMA or other regulator with concurrent powers to apply the 1998 Act and made by a third party with a sufficient interest in the decision not otherwise entitled to appeal the decision pursuant to section 46 of the 1998 Act.
3. A claim for damages or any other claim for a sum of money or, in proceedings in England, Wales or Northern Ireland, a claim for an injunction by a person who has suffered loss or damage as a result of an infringement or an alleged infringement of the 1998 Act or (prior to 31 December 2020) of EU competition law.
4. Proceedings brought before the Tribunal combining two or more claims to which section 47A applies (collective proceedings).
5. An appeal by a person on whom a penalty has been imposed pursuant to section 110(1) or (3) of the 2002 Act.
6. An application by "any person aggrieved" by a decision of the CMA or the Secretary of State in connection with a reference or possible reference in relation to a relevant merger situation or special merger situation under the 2002 Act.
7. An application by "any person aggrieved" by a decision of the CMA or the Secretary of State in connection with a market investigation reference or possible market investigation reference under the 2002 Act.
8. An appeal by "a person affected" by a decision of OFCOM or of the Secretary of State in relation to matters concerning telecommunications and data services in the UK.
9. An appeal by "a person affected" by a decision of OFCOM to exercise its Broadcasting Act power for a competition purpose (pursuant to Section 317 of the 2003 Act).
10. Proceedings brought before the Tribunal for approval of a collective settlement where a collective proceedings order has not been made.
11. Applications for interim relief pursuant to Rule 24 of the Tribunal Rules 2015.

Accounts 2020/2021



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Accountability Report of the Tribunal and CS for the year ended 31/03/2021

Report of the Accounting Officer

In law, the Tribunal and the CS are two separate bodies. In practice, the CS provides the means by which the Tribunal manages itself: the CS's entire staff, premises and other resources being fully deployed in the daily work of the Tribunal.

The Tribunal's membership comprises: the President, Sir Peter Roth; the members of the panel of Chairmen; the members of the panel of Ordinary Members; and the Registrar, Charles Dhanowa.

The President, the Registrar, and other non-executive members appointed by the Secretary of State constitute the membership of the CS; they essentially constitute its Board, whose function is to ensure the funding and provision of support services to the Tribunal. Currently, there are two non-executive members, Susan Scholefield CMG (who also chairs the CS Audit and Risk Assurance Committee) and Peter Freeman CBE, QC (Hon) who is also a member of the Tribunal's panel of Chairmen.

The CS maintains a Register of Interests detailing any directorships or other significant interests held by CS Board members, which is published on the Tribunal's website: www.catribunal.org.uk.

The work of the Tribunal/CS is financed entirely through grant-in-aid from BEIS and administered by the CS. The Registrar is the Accounting Officer and is responsible for the proper use of these funds.

Statement of the Accounting Officer's responsibilities in respect of the Tribunal and the CS

Under Paragraph 12 of Schedule 3 of the Enterprise Act 2002 (2002 Act), the CS is required to prepare a statement of accounts for the Tribunal and the CS for each financial year in the form and on the basis determined by the Secretary of State, with the consent of HM Treasury. Each set of accounts is prepared on an accruals basis and it must give a true and fair view of: a) the state of affairs of the Tribunal and the CS at the year end; and b) operating costs, cash flows and total recognised gains and losses for the financial year.

In preparing the accounts for the Tribunal and the CS, the CS is required to:

- observe the accounts directions issued by the Secretary of State, including relevant accounting and disclosure requirements, and apply suitable accounting policies on a consistent basis;
- make judgements and estimates on a reasonable basis;
- state whether applicable accounting standards have been followed and disclose and explain any material departures in the financial statements; and
- prepare the financial statements on a going concern basis.

The Accounting Officer for BEIS has designated the Registrar of the Tribunal as Accounting Officer for both the Tribunal and the CS (the Accounting Officer). The responsibilities of the Accounting Officer (which include responsibility for the propriety and regularity of the public finances and for the keeping of proper records) are set out in the Accounting Officer's Memorandum issued by HM Treasury and published in "Managing Public Money".

Disclosure of relevant audit information

So far as the Accounting Officer is aware:

- there is no relevant audit information of which the Tribunal/CS's external auditors are unaware;
- the Accounting Officer has, to the best of his knowledge, taken all the steps that he ought to have taken to make himself aware of any relevant audit information and to ensure that the Tribunal/CS's external auditors are aware of that information; and
- this annual report and accounts, as a whole, is fair, balanced and understandable. The Accounting Officer takes personal responsibility for this annual report and accounts and the judgement required for determining that it is fair, balanced and understandable.

Governance Statement

The Governance Statement is intended to provide a clear picture of the structure of control systems in place in the Competition Service for the management of risk. The Accounting Officer has been assisted in this by the Competition Service Board and the Audit and Risk Assurance Committee to which reports and updates are regularly made.

The Accounting Officer has ensured that a system of governance and internal controls is in place to support the delivery of the Tribunal's statutory functions, whilst safeguarding the public funds and departmental assets for which he is responsible. He is directly responsible to the BEIS Accounting Officer and, ultimately, to Parliament.

Competition Appeal Tribunal / Competition Service Governance Framework

- **The Competition Service Board** is responsible for taking forward the statutory responsibilities and strategic objectives of the Competition Service to support the Competition Appeal Tribunal and monitoring performance of the tasks in the Business Plan. Formal membership of the Board comprises the following:

• President of the Competition Appeal Tribunal	The Honourable Mr Justice Roth
• Registrar of the Competition Appeal Tribunal	Charles Dhanowa OBE QC (Hon)
• Independent Non-Executive Member (Chair)	Susan Scholefield CMG
• Non-Executive Member	Peter Freeman CBE QC (Hon)

The President, Registrar and Peter Freeman have a detailed knowledge of the working of the Tribunal and the CS, whilst Susan Scholefield provides the Board with wider knowledge and experience of strategic organisational and corporate governance matters.

The Board met on four occasions during the year 2020-2021, at which all members were in attendance, and when reports and updates on the Tribunal's workload, financial and administrative matters and the work of the Audit and Risk Assurance Committee were reviewed and discussed. The Minutes of CS Board meetings are published on the CAT website.

- **The Competition Service Audit and Risk Assurance Committee (ARAC)** is a sub-committee of the CS Board and is responsible for providing independent advice, support and assurance to the CS Board and Accounting Officer on governance arrangements, financial matters and, risk assessment and mitigation. Membership of the committee comprises the following:

• CS Board Non-Executive Member (Chair)	Susan Scholefield CMG
• CS Board Non-Executive Member	Peter Freeman CBE QC (Hon)
• CS ARAC Member	Sir Iain McMillan CBE FRSE DL
• CS ARAC Member	Timothy Sawyer CBE

The membership of the committee includes two Ordinary Members of the CAT with considerable Audit Committee experience. In addition, representatives from the BEIS Sponsor Team and the internal and external auditors (the Government Internal Audit Agency (GIAA) and the National Audit Office (NAO) respectively) provide advice and guidance on risk management, governance and accountability issues to ensure that the CS properly accounts for and uses its financial resources effectively and efficiently.

The Committee met on five occasions this year, to review the financial performance of the Tribunal/CS and to examine the Annual Report and Accounts prior to publication. At each meeting, committee members and auditors are offered the opportunity of a 'closed session' without CS staff present so that management performance can be discussed.

Board's Performance / Review of Effectiveness

The Accounting Officer is responsible for reviewing the effectiveness of the CS's governance, risk management and internal control systems and their compliance with the HM Treasury / Cabinet Office "Code of Good Practice".

The review is informed by the work of the internal auditors and the relevant CS managers, advice from the ARAC and external auditors' reports. The review is also informed by the CS Board's review of its own effectiveness, which is carried out on an annual basis.

The Accounting Officer's overall conclusion is that the CS has established a solid and resilient governance structure and put in place a range of supporting management systems and processes. Periodic review takes place to ensure that any new emerging issues are dealt with promptly.

Account of Corporate Governance

The CS has a clear strategy which is focussed on the delivery of its statutory requirement, to fund and provide support services to the CAT. This strategy is implemented through the CS Business Plan, which is produced annually, approved by the CS Board and copied to BEIS for awareness. The plan includes key business objectives for the year and is published on the CAT's website.

Quarterly Grant-in-Aid requests provide BEIS with detailed information on the CS's financial position. In addition, members of the CS's senior management team meet BEIS at regular intervals during the year to discuss governance matters, priorities, challenges and financial information.

The majority of CS contractors are selected from the Crown Commercial Service (CCS), an executive agency sponsored by the Cabinet Office, that provides centralised commercial and procurement services to the Government and the UK public sector.

The internal auditor's report on the adequacy and effectiveness of the CS's systems of internal control provides recommendations for improvement to senior management who undertake to respond within agreed timescales. As stated above, internal audit services are provided by the GIAA and their work complies with Public Sector Internal Audit Standards.¹

Data Quality

The CS operates management, information and accounting systems, which provide accurate data to enable it to review its financial and non-financial progress against its budget and annual business plan in a timely and effective manner.

Risk and internal control framework

The CS ensures that risks are dealt with in an appropriate and proportionate manner, in accordance with relevant aspects of best practice in corporate governance. A Risk Register is maintained, which articulates the major strategic, financial, security / fraud, reputational and operational risks faced by the CAT/CS. The associated risk profile refers to the threats to which the organisation is exposed. The register is managed and kept under regular assessment by the Registrar and the Director of Operations, supported by input / mitigation plans from the nominated Risk Owners. It is reviewed at each ARAC meeting. There have been no new major risks identified during the period and no significant lapses of protective security.

How CAT/CS has dealt with demands imposed by Covid-19 restrictions

The impact of Covid-19 restrictions forced the CAT/CS to adapt its operations. Through the acquisition of additional resources and the implementation of new processes to enable hearings to be conducted remotely, the CAT has continued to deliver its statutory functions throughout the period. No undue delay in proceedings has occurred as a result of the pandemic. In addition, other support services have been delivered remotely.

¹ <http://www.cipfa.org/policy-and-guidance/standards/public-sector-internal-audit-standards>

Remuneration and Staff Report for the Tribunal and the CS for the year ended 31/03/2021

Remuneration policy

The remuneration of the President and the Registrar is determined by the Secretary of State under Schedule 2 of the 2002 Act.

The President is a High Court Judge and his salary is set at the applicable level in the judicial salaries list. On 1 April 2020, the President's salary increased by 2 per cent as recommended by the Senior Salaries Review Body (which makes recommendations about the pay of the senior civil service, senior military personnel and the judiciary). The President's salary is paid by the Ministry of Justice (MoJ) and invoiced to the CS.

The salary of the Registrar is linked to Group 7 of the judicial salaries scale as determined by the Secretary of State. For 2020/21, the salary of the Registrar increased by 2 per cent in accordance with Government pay limits.

The salary costs of the President are charged to the Tribunal's Statement of Comprehensive Net Expenditure. The salary costs of the Registrar are charged to the CS's Statement of Comprehensive Net Expenditure.

Fee-paid Tribunal Chairmen (i.e. those Tribunal Chairmen who do not hold full-time judicial office) are remunerated at a rate of £600 per day (2019/20: £600 per day), a rate which was set at the inception of the Tribunal in 2003. Ordinary Members are remunerated at a rate of £400 per day (2019/20: £400 per day). The cost of remuneration of fee-paid Tribunal Chairmen and Ordinary Members is charged to the Tribunal's Statement of Comprehensive Net Expenditure.

The two non-executive Members of the CS are remunerated at a per diem rate of £350 remaining unchanged since 2003, increased to £400 w.e.f. 1 September 2020 (2019/20: £350 per day), as determined by the Secretary of State pursuant to Schedule 3 of the 2002 Act. The remuneration costs of the two CS Members are charged to the CS's Statement of Comprehensive Net Expenditure.

The following sections provide details of the contracts, remuneration and pension interests of the President, Registrar and Members of the CS.

CS contracts

The President is appointed by the Lord Chancellor under Schedule 2 of the 2002 Act. The Registrar is appointed by the Secretary of State pursuant to section 12(3) of the 2002 Act. The Registrar's appointment must satisfy the requirements of Rule 5 of the Competition Appeal Tribunal Rules 2015 (S.I. 2015 No. 1648).

The two Members of the CS are appointed by the Secretary of State under Schedule 3 of the 2002 Act. Their appointments carry no right of pension, gratuity or allowance on their termination.

Remuneration (audited)

Single total figure of remuneration (Tribunal)

	Salary (£'000)		Pension benefits (to nearest £1,000) ²		Total (£'000)	
	2020/21	2019/20	2020/21	2019/20	2020/21	2019/20
President	190 – 195	185 – 190	108,000	98,000	300 – 305	285 – 290

Single total figure of remuneration (CS)

	Salary (£'000)		Non-Consolidated Award (£'000)		Pension benefits (to nearest £1,000) ²		Total (£'000)	
	2020/21	2019/20	2020/21	2019/20	2020/21	2019/20	2020/21	2019/20
Registrar (Highest Paid Officer)	115 – 120	115 – 120	5 – 10	0 – 5	46,000	139,000	170 – 175	260 – 265
Median Total Remuneration (£)							49,347	45,950
Ratio							2.48	2.67

Reporting bodies are required to disclose the relationship between the remuneration of the highest paid officer in their organisation and the median remuneration of the organisation's workforce. For this year, as there was an even number of employees, the median total remuneration was calculated as the average of the middle two employees' total remuneration. For 2020/21 and 2019/20 (as shown in the table above), as required by HM Treasury guidance, the mid-point of the banded remuneration of the highest paid officer has been used.

In 2020/21, the fair pay ratio was 2.48 (2019/20: 2.67); this ratio excludes pension. In the year ended 31 March 2021, remuneration ranged from £27,173 to £120,000 – £125,000 (2019/20: £24,750 to £120,000 – £125,000).

Total remuneration includes salary, non-consolidated performance-related pay and benefits in kind. It does not include severance payments, employer pension contributions and cash equivalent transfer value of pensions. The non-consolidated awards reported in 2020/21 and 2019/20 relates to project work completed in those years. The non-consolidated performance-related pay for 2020/21 and 2019/20 is based on performance reports from financial years 2019/20 and 2018/19 respectively.

On the basis that fee-paid Tribunal Chairmen and Ordinary Members are only paid when engaged in Tribunal work and the two Members of the CS are paid on an ad-hoc basis, they are excluded from the calculation above.

The two Members of the CS are remunerated at a rate of £350 per day (2019/20: £350 per day) and, as noted above, the rate remaining unchanged since 2003, increased to £400 w.e.f. 1 September 2020 (2019/20: £350 per day). In 2020/21, Susan Scholefield's total remuneration was £5,525 (2019/20: £4,550); Peter Freeman's total remuneration was £5,125 (2019/20: £2,725).

² The value of pension benefits accrued during the year is calculated as (the real increase in pension multiplied by 20) plus (the real increase in any lump sum) less (the contributions made by the individual). The real increases exclude increases due to inflation or any increases or decreases due to a transfer of pension rights.

Benefits in kind

The CS does not provide any allowances or benefits in kind to the President, Registrar and its Members.

Pensions applicable to the Tribunal and the CS

Judicial pensions

The Judicial Pensions Scheme (JPS) is an unfunded public service scheme, providing pensions and related benefits for members of the judiciary. Participating judicial appointing or administering bodies make contributions known as Accruing Superannuation Liability Charges (ASLCs) to cover the expected cost of benefits under the JPS. ASLCs are assessed regularly by the Scheme's Actuary, the Government Actuary's Department (GAD).

The contribution rate for financial year 2020/21 has been assessed at 51.35 per cent of the relevant judicial salary. This includes an element of 0.25 per cent as a contribution towards the administration costs of the scheme. Details of the Resource Accounts of the Ministry of Justice (MOJ) JPS can be found on the MOJ's website.³

The Judicial Pension Scheme 2015 (JPS 2015), which came into effect on 1 April 2015, applies to all new members appointed from that date onwards and to those members and fee-paid judicial office-holders who are currently in service and who do not have transitional protection to allow them to continue as a member in the previous scheme. Two of the four fee-paid Tribunal Chairmen have opted into the JPS 2015.

During 2020/21, transitional protection allowance of 51.10 per cent was paid to one of the Tribunal fee-paid Chairmen. Provisions for pension of 51.35 per cent and long service award of 15 per cent of the pension have been made for one other fee-paid chairman for the Fee Paid Judicial Pension Scheme (FPJPS).

The majority of terms of the judicial pension arrangements are set out in (or in some cases are analogous to) the provisions of two Acts of Parliament: the Judicial Pensions Act 1981 and the Judicial Pensions and Retirement Act 1993.

Civil Service pensions

Staff pension benefits are provided through the Civil Service pension arrangements. On 1 April 2015, a new pension scheme for civil servants was introduced – the Civil Servants and Others Pension Scheme or alpha, which provides benefits on a career average basis with a normal pension age equal to the member's State Pension Age (or 65 if higher). From that date, all newly appointed civil servants and the majority of those already in service joined alpha. Prior to that date, civil servants participated in the Principal Civil Service Pension Scheme (PCSPS). The PCSPS has four sections: 3 providing benefits on a final salary basis (classic, premium or classic plus) with a normal pension age of 60; and one providing benefits on a whole career basis (nuvos) with a normal pension age of 65.

These statutory arrangements are unfunded with the cost of benefits met by monies voted by Parliament each year. Pensions payable under classic, premium, classic plus, nuvos and alpha are increased annually in line with Pensions Increase legislation. Existing members of the PCSPS who were within 10 years of their normal pension age on 1 April 2012 remained in the PCSPS after 1 April 2015. Those who were between 10 years and 13 years and 5 months from their normal pension age on 1 April 2012 are being switched into alpha sometime between 1 June 2015 and 1 February 2022. All members who switch to alpha have their PCSPS benefits

3 www.gov.uk/government/publications/judicial-pension-scheme-accounts-2019-to-2020

'banked', with those with earlier benefits in one of the final salary sections of the PCSPS having those benefits based on their final salary when they leave alpha. Members joining from October 2002 may opt for either the appropriate defined benefit arrangement or a 'money purchase' stakeholder pension with an employer contribution (partnership pension account).

Employee contributions are salary related and range between 4.6 per cent and 8.05 per cent for members of classic, premium, classic plus, nuvos and alpha.

Benefits in classic accrue at a rate of 1/80th of final pensionable earnings for each year of service. In addition, a lump sum equivalent to three years' initial pension is payable on retirement. For premium, benefits accrue at a rate of 1/60th of final pensionable earnings for each year of service. Unlike classic, there is no automatic lump sum. Classic plus is essentially a hybrid with benefits for service before 1 October 2002 calculated broadly as per classic and benefits for service from October 2002 worked out as in premium. In nuvos, a member builds up a pension based on their pensionable earnings during their period of scheme membership. At the end of the scheme year (31 March), the member's earned pension account is credited with 2.3 per cent of their pensionable earnings in that scheme year and the accrued pension is uprated in line with Pensions Increase legislation. Benefits in alpha build up in a similar way to nuvos, except that the accrual rate is 2.32 per cent. In all cases, members may opt to give up (commute) pension for a lump sum up to the limits set by the Finance Act 2004. Further information regarding the PCSPS is included in note 5 of the CS's accounts.

The partnership pension account is a stakeholder pension arrangement. The employer makes a basic contribution of between 8 per cent and 14.75 per cent (depending on the age of the member) into a stakeholder pension product chosen by the employee from the appointed provider – Legal & General. The employee does not have to contribute, but where they do make contributions, the employer will match these up to a limit of 3 per cent of pensionable salary (in addition to the employer's basic contribution). Employers also contribute a further 0.5 per cent of pensionable salary to cover the cost of centrally-provided risk benefit cover (death in service and ill health retirement).

The accrued pension quoted is the pension the member is entitled to receive when they reach pension age, or immediately on ceasing to be an active member of the scheme if they are already at or over pension age. Pension age is 60 for members of classic, premium and classic plus, 65 for members of nuvos, and the higher of 65 or state pension age for members of alpha. (The pension figures quoted for officials show pension earned in PCSPS or alpha – as appropriate. Where the official has benefits in both the PCSPS and alpha, the figure quoted is the combined value of their benefits in the two schemes although part of that pension may be payable from different ages.)

Further details about the Civil Service pension arrangements can be found at:
www.civilservicepensionscheme.org.uk.

Cash Equivalent Transfer Values

A Cash Equivalent Transfer Value (CETV) is the actuarially assessed capitalised value of the pension scheme benefits accrued by a member at a particular point in time. The benefit values include the member's accrued benefits and any contingent spouse's pension payable from the scheme. When the member leaves a scheme and chooses to transfer the benefits accrued in their former scheme, the CETV is paid by the pension scheme or arrangement to secure pension benefits in another pension scheme or arrangement.

Pension figures relate to the benefits that an individual has accrued as a consequence of their total membership of the pension scheme, not just their service in a senior capacity to which disclosure applies. The figures include the value of any pension benefit in another scheme or

arrangement which the member has transferred to the Civil Service pension arrangements. They also include any additional pension benefit accrued to the member as a result of buying additional pension benefits at their own cost.

CETVs are worked out in accordance with The Occupational Pension Schemes (Transfer Values) (Amendment) Regulations 2008 and do not take account of any actual or potential reduction to benefits resulting from lifetime allowance tax which may be due when pension benefits are taken.

For the President, a member of the JPS, the pension figure shown below relates to the benefits that the post holder has accrued since being appointed as President of the Tribunal in November 2013. For the Registrar, a member of the PCSPS, the pension figure shown below relates to the benefits that the individual has accrued as a consequence of his entire membership to the pension scheme, not just his service in a senior capacity to which disclosure applies.

Real increase in CETV (audited)

The real increase in CETV reflects the increase in CETV that is funded by the employer. It does not include the increase in accrued pension due to inflation or contributions paid by the employee (including the value of any benefits transferred from another pension scheme or arrangement) and uses common market valuation and other actuarial factors for the start and end of the period.

(a) President's pension benefits (Tribunal)

The President is a member of the JPS. For 2020/21, employer contributions of £99,000 (2019/20: £97,000) were paid to the JPS at a rate of 51.35 per cent (2019/20: 51.35 per cent) of pensionable pay.

The following part of the Remuneration Report has been audited.

President	Accrued pension as at 31 March 2021 and related lump sum £'000	Real increase in pension and related lump sum as at 31 March 2021 £'000	CETV at 31 March 2021 £'000	CETV at 31 March 2020 £'000	Real increase in CETV £'000
Pension	35 – 40	2.5 – 5	729	634	98
Lump sum	75 – 80	10 – 12.5			

(b) Registrar's pension benefits (CS)

The Registrar's pension benefits are provided through the Civil Service Pension arrangements. For 2020/21, employer contributions of £36,000 (2019/20: £35,000) were paid to the PCSPS at a rate of 30.3 per cent (2019/20: 30.3 per cent) of pensionable pay.

The following part of the Remuneration Report has been audited.

Registrar	Accrued pension at age 60 as at 31 March 2021 and related lump sum £'000	Real increase in pension and related lump sum at age 60 £'000	CETV at 31 March 2021 £'000	CETV at 31 March 2020 £'000	Real increase in CETV £'000
Pension	50 – 55	2.5 – 5	1,290	1,182	49
Lump sum	160 – 165	7.5 – 10			

Staff Report (audited)

Tribunal

(a) Remuneration costs for the fee-paid Tribunal Chairmen are shown in the table below.

	2020/21 £	2019/20 £
Heriot Currie QC	1,500	600
Peter Freeman CBE, QC (Hon)	41,273	51,772
Andrew Lenon QC	15,900	26,743
Bridget Lucas QC*	3,173	0
Hodge Malek QC**	24,922	32,462
Justin Turner QC*	258	0
Andrew Young QC*	344	0

* In 2020/21, Bridget Lucas, Justin Turner and Andrew Young were newly appointed fee-paid Chairmen.

** In 2020/21, transitional protection allowance of £12,735 was paid to Hodge Malek (2019/20: £16,588).

Fee-paid Tribunal Chairmen are remunerated at a rate of £600 per day (2019/20: £600 per day) or pro rata. Salary costs of those Judges who hold full-time judicial office and have been appointed or nominated to sit as Tribunal Chairmen are paid by the MOJ (in respect of Judges of the High Court of England and Wales), the Supreme Courts of Scotland (in respect of Judges of the Court of Session), or the Northern Ireland Courts and Tribunals Service (in respect of Judges of the High Court of Justice in Northern Ireland).

- (b) Ordinary Members are remunerated at a rate of £400 per day (2019/20: £400 per day). Total remuneration of £146,642 paid to Ordinary Members in 2020/21 (2019/20: £141,285) is included in the table in note (d) below.
- (c) In 2020/21, no fee-paid Chairmen received benefits in kind. Benefits in kind (travel and subsistence) were paid to Heriot Currie QC (2019/20: £485). The Tribunal paid no tax in 2020/21 as there were no benefits in kind paid to fee-paid Chairmen, but paid tax on these payments for (2019/20: £107).

(d) Total cost of Tribunal Members' remuneration is shown in the table below.

	2020/21 £'000	2019/20 £'000
Members' remuneration (including the President, fee-paid Chairmen and Ordinary Members)	426	442
Social security costs	49	53
Pension contributions for the President	99	97
Pension contributions and transitional protection allowance for fee-paid Chairmen	23	30
Total Members' remuneration	597	622

CS

(a) Staff costs are shown in the table below. No temporary staff were employed in the year.

	Total 2020/21 £'000	Total 2019/20 £'000
Wages and salaries	946	916
Social security costs	106	99
Other pension costs	246	240
Total employee costs	1,298	1,255

- (b) The average number of staff employed during the year (full-time and part-time) was 17 (2019/20: 18), including the Registrar of the Tribunal.
- (c) The Tribunal/CS continues to maintain a diverse workforce. As at 31 March 2021, the gender breakdown of the 17 permanent members of staff was ten male (59 per cent) and seven female (41 per cent).
- (d) One member of staff is a SCS equivalent.
- (e) The staff absence rate of 2.4% of working days (equivalent of 5.69 days sick days per annum per member of staff).
- (f) The Tribunal/CS operates a fair recruitment policy which is based on merit and open to all, including those with a disability.

Parliamentary Accountability Report (audited)

In 2020/21, there were no losses or special payments.

Charles Dhanowa OBE, QC (Hon)
Registrar and Accounting Officer
15 July 2021

Tribunal's Audit Report

The certificate and report of the Comptroller and Auditor General to the Houses of Parliament

Opinion on financial statements

I certify that I have audited the financial statements of the Competition Appeal Tribunal for the year ended 31 March 2021 under the Enterprise Act 2002. The financial statements comprise: Statements of Comprehensive Net Expenditure, Financial Position, Cash Flows, Changes in Taxpayers' Equity; and the related notes, including the significant accounting policies. These financial statements have been prepared under the accounting policies set out within them. The financial reporting framework that has been applied in their preparation is applicable law and the Enterprise Act 2002.

I have also audited the information in the Accountability Report that is described in that report as having been audited.

In my opinion, the financial statements:

- give a true and fair view of the state of the Competition Appeal Tribunal's affairs as at 31 March 2021 and of the Competition Appeal Tribunal's net expenditure for the year then ended;
- have been properly prepared in accordance with the Enterprise Act 2002 and Secretary of State directions issued thereunder.

Opinion on regularity

In my opinion, in all material respects, the income and expenditure recorded in the financial statements have been applied to the purposes intended by Parliament and the financial transactions recorded in the financial statements conform to the authorities which govern them.

Basis for opinions

I conducted my audit in accordance with International Standards on Auditing (ISAs) (UK), applicable law and Practice Note 10 'Audit of Financial Statements of Public Sector Entities in the United Kingdom'. My responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of my certificate.

Those standards require me and my staff to comply with the Financial Reporting Council's Revised Ethical Standard 2019. I have also elected to apply the ethical standards relevant to listed entities. I am independent of the Competition Appeal Tribunal in accordance with the ethical requirements that are relevant to my audit of the financial statements in the UK. My staff and I have fulfilled our other ethical responsibilities in accordance with these requirements.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Conclusions relating to going concern

In auditing the financial statements, I have concluded that Competition Appeal Tribunal's use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work I have performed, I have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the

Competition Appeal Tribunal's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

My responsibilities and the responsibilities of the Board and the Accounting Officer with respect to going concern are described in the relevant sections of this certificate.

The going concern basis of accounting for Competition Appeal Tribunal is adopted in consideration of the requirements set out in International Accounting Standards as interpreted by HM Treasury's Government Financial Reporting Manual, which require entities to adopt the going concern basis of accounting in the preparation of the financial statements where it is anticipated that the services which they provide will continue into the future.

Other Information

The other information comprises information included in the annual report, but does not include the parts of the Accountability Report described in that report as having been audited, the financial statements and my auditor's certificate thereon. The Board and the Accounting Officer is responsible for the other information. My opinion on the financial statements does not cover the other information and except to the extent otherwise explicitly stated in my certificate, I do not express any form of assurance conclusion thereon. In connection with my audit of the financial statements, my responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or my knowledge obtained in the audit or otherwise appears to be materially misstated. If I identify such material inconsistencies or apparent material misstatements, I am required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work I have performed, I conclude that there is a material misstatement of this other information, I am required to report that fact.

I have nothing to report in this regard.

Opinion on other matters

In my opinion, based on the work undertaken in the course of the audit:

- the parts of the Accountability Report to be audited have been properly prepared in accordance with Secretary of State directions made under the Enterprise Act 2002; and
- the information given in the Performance and Accountability Reports for the financial year for which the financial statements are prepared is consistent with the financial statements.

Matters on which I report by exception

In the light of the knowledge and understanding of the Competition Appeal Tribunal and its environment obtained in the course of the audit, I have not identified material misstatements in the Performance and Accountability report. I have nothing to report in respect of the following matters which I report to you if, in my opinion:

- adequate accounting records have not been kept or returns adequate for my audit have not been received from branches not visited by my staff; or
- the financial statements and the parts of the Accountability Report to be audited are not in agreement with the accounting records and returns; or
- certain disclosures of remuneration specified by HM Treasury's Government Financial Reporting Manual are not made; or
- I have not received all of the information and explanations I require for my audit; or
- the Governance Statement does not reflect compliance with HM Treasury's guidance.

Responsibilities of the Board and Accounting Officer for the financial statements

As explained more fully in the Statement of Accounting Officer's Responsibilities, the Board and the Accounting Officer, is responsible for:

- the preparation of the financial statements in accordance with the applicable financial reporting framework and for being satisfied that they give a true and fair view;
- internal controls as the Board and the Accounting Officer determine is necessary to enable the preparation of financial statement to be free from material misstatement, whether due to fraud or error.
- assessing the Competition Appeal Tribunal's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board and the Accounting Officer anticipates that the services provided by Competition Appeal Tribunal will not continue to be provided in the future.

Auditor's responsibilities for the audit of the financial statements

My responsibility is to audit, certify and report on the financial statements in accordance with the Enterprise Act 2002.

My objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a certificate that includes my opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

I design procedures in line with my responsibilities, outlined above, to detect material misstatements in respect of non-compliance with laws and regulation, including fraud.

My procedures included the following:

- Inquiring of management, the Competition Appeal Tribunal's internal auditor and those charged with governance, including obtaining and reviewing supporting documentation relating to the Competition Appeal Tribunal's policies and procedures relating to:
 - identifying, evaluating and complying with laws and regulations and whether they were aware of any instances of non-compliance;
 - detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected or alleged fraud; and
 - the internal controls established to mitigate risks related to fraud or non-compliance with laws and regulations including the Competition Appeal Tribunal's controls relating to the Enterprise Act 2002;
- discussing among the engagement team and involving relevant internal and or external specialists, including regarding how and where fraud might occur in the financial statements and any potential indicators of fraud. As part of this discussion, I identified potential for fraud in the following areas: posting of unusual journals;
- obtaining an understanding of Competition Appeal Tribunal's framework of authority as well as other legal and regulatory frameworks that the Competition Appeal Tribunal operates in, focusing on those laws and regulations that had a direct effect on the financial statements or that had a fundamental effect on the operations of the Competition Appeal Tribunal. The key laws and regulations I considered in this

context included Enterprise Act 2002, Managing Public Money, Employment Law, tax Legislation, Health and Safety and Pensions legislation; and;

- other risk assessment procedures performed relating to Tax and NI treatment of Members' travel and subsistence costs.

In addition to the above, my procedures to respond to identified risks included the following:

- reviewing the financial statement disclosures and testing to supporting documentation to assess compliance with relevant laws and regulations discussed above;
- enquiring of management, the Audit Committee and in-house legal counsel concerning actual and potential litigation and claims;
- reading minutes of meetings of those charged with governance and the Board;
- in addressing the risk of fraud through management override of controls, testing the appropriateness of journal entries and other adjustments; assessing whether the judgements made in making accounting estimates are indicative of a potential bias; and evaluating the business rationale of any significant transactions that are unusual or outside the normal course of business; and
- other risk assessment procedures performed relating to Tax and NI treatment of Members' travel and subsistence costs.

I also communicated relevant identified laws and regulations and potential fraud risks to all engagement team members including internal specialists and significant component audit teams and remained alert to any indications of fraud or non-compliance with laws and regulations throughout the audit.

A further description of my responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of my certificate.

In addition, I am required to obtain evidence sufficient to give reasonable assurance that the income and expenditure reported in the financial statements have been applied to the purposes intended by Parliament and the financial transactions conform to the authorities which govern them.

I communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during my audit.

Report

I have no observations to make on these financial statements.

Gareth Davies
Comptroller and Auditor General
 15 July 2021

National Audit Office
 157-197 Buckingham Palace Road
 Victoria
 London
 SW1W 9SP

Tribunal's Statement of Comprehensive Net-Expenditure for the year ended 31/03/2021

	Note	2020/21 £'000	2019/20 £'000
Expenditure:			
Members' remuneration costs	3(b)	(597)	(622)
Other operating charges	4(a)	(58)	(105)
Total expenditure		(655)	(727)
Net Expenditure for the financial year		(655)	(727)

There is no other comprehensive net expenditure. The notes on pages 82 to 85 form part of these accounts.

Tribunal's Statement of Financial Position as at 31/03/2021

	Note	2020/21 £'000	2019/20 £'000
Non current assets:			
Trade receivables and other receivables	5(a)	122	101
Total non current assets		122	101
Current assets:			
Trade receivables and other receivables	5(a)	105	189
Total current assets		105	189
Total assets		227	290
Current liabilities:			
Trade payables and other payables	6(a)	(105)	(189)
Total current liabilities		(105)	(189)
Total assets less current liabilities		122	101
Non current liabilities:			
Provisions	7(b)	(122)	(101)
Total non current liabilities		(122)	(101)
Assets less liabilities		–	–
Taxpayers' equity:			
General fund		–	–
Total taxpayers' equity		–	–

The notes on pages 82 to 85 form part of these accounts.

Charles Dhanowa OBE, QC (Hon)
Registrar and Accounting Officer
15 July 2021

Tribunal's Statement of Cash Flows for the year ended 31/03/2021

	Note	2020/21 £'000	2019/20 £'000
Cash flows from operating activities:			
Net expenditure		(655)	(727)
Decrease/(increase) in receivables	5	63	(65)
(Decrease)/increase in payables	6	(84)	83
Increase/(decrease) in short term provisions	7(b)	–	(44)
Increase/(decrease) in long term provisions	7(b)	21	26
Net cash (outflow) from operating activities		(655)	(727)
Cash flows from financing activities:			
Grant-in-aid	2	655	727
Increase/(decrease) in cash in the period		–	–

The notes on pages 82 to 85 form part of these accounts.

Tribunal's Statement of Changes in Taxpayers' Equity for the year ended 31/03/2021

	General Fund £'000
Balance at 31 March 2019	0
Net operating cost for 2019/20	(727)
Net financing from BEIS for 2019/20	727
Balance at 31 March 2020	0
Net operating cost for 2020/21	(655)
Net financing from BEIS for 2020/21	655
Balance at 31 March 2021	0

Tribunal's notes to the accounts

1. Basis of preparation and statement of accounting policies

These financial statements have been prepared in accordance with the 2020/21 Government Financial Reporting Manual (FReM). The accounting policies contained in the FReM apply International Financial Reporting Standards (IFRSs) as adapted or interpreted for the public sector.

The Tribunal does not enter into any accounting transactions in its own right as the CS has a duty, under the 2002 Act, to meet all the expenses of operating the Tribunal.

The Tribunal prepares its accounts on the basis that it has directly incurred the expenses relating to its activities. On that basis, therefore, the accounts of the Tribunal include those assets, liabilities and cash flows of the CS which relate to the Tribunal's activities.

Where the FReM permits a choice of accounting policy, the one which has been judged to be the most appropriate to the particular circumstances of the Tribunal, for the purpose of giving a true and fair view, has been selected. The Tribunal's accounting policies have been applied consistently in dealing with items considered material in relation to the accounts.

(a) Going concern

The financing of the Tribunal's liabilities is to be met by future grant-in-aid and the application of future income, both approved annually by Parliament. In May 2021 BEIS provided indicative amounts required in respect of the year to 31 March 2022. It has therefore been considered appropriate to adopt a going concern basis for the preparation of these accounts.

(b) Accounting convention

The financial statements have been prepared under the historic cost convention.

(c) Grant in aid

The FReM requires non-departmental public bodies to account for grant-in-aid received as financing. The CS draws down grant-in-aid on behalf of the Tribunal to fund Tribunal's activities. The receivable balance of £105,000, shown in note 5a below, is of equal amount to the liability of £105,000, shown in note 6a below, which represents the amount that the CS shall transfer to meet those liabilities.

(d) Pensions

Pension arrangements for the President and one of the fee-paid Tribunal Chairmen are mentioned separately in the Remuneration Report. Fee-paid Tribunal Chairmen's appointments are pensionable; Ordinary Members' appointments are non-pensionable. Judicial pension contribution provisions have been included in relation to fee- paid Tribunal Chairmen who have opted into the relevant judicial pension arrangements.

(e) In accordance with accounts directions issued by the Secretary of State, with the approval of HM Treasury, the Tribunal and the CS have prepared a joint Statement of Accounting Officer's Responsibilities and Corporate Governance Statement.

2. Government grant-in-aid

Total grant-in-aid allocated in financial year 2020/21 was £655,000 (2019/20: £727,000).

3. Members' remuneration

(a) The President and Chairmen are appointed by the Lord Chancellor upon recommendation of the Judicial Appointments Commission. In addition, Judges of the High Court of England and Wales, the Court of Session of Scotland and the High Court in Northern Ireland can be nominated (by the head of the judiciary for the relevant part of the UK) to sit as Tribunal Chairmen. The appointments of Tribunal Chairmen (other than those nominated by a head of Judiciary) are for a fixed period of eight years. Ordinary Members are appointed by the Secretary of State for a fixed term of eight years. The membership of the Tribunal as at 31 March 2021, is set out in the Introduction to this report.

(b) Members' remuneration costs are shown in the table below.

	2020/21 £'000	2019/20 £'000
Members' remuneration (including the President, fee-paid Chairmen and Ordinary Members)	426	442
Social security costs	49	53
Pension contributions for the President	99	97
Pension contributions and transitional protection allowance for fee-paid Chairmen	23	30
Total Members' remuneration	597	622

4. Other operating charges

(a) Other operating charges are shown in the table below.

	2020/21 £'000	2019/20 £'000
Members' travel and subsistence*	1	22
Members' PAYE and National Insurance on travel and subsistence expenses	1	14
Members' training	39	43
Long service award	11	20
Audit fees**	6	6
Total other operating charges	58	105

* Decrease in Members' travel and subsistence is an effect of the Covid-19 pandemic and the consequential use of virtual remote/hybrid hearings.

** Audit fees relate to statutory audit work. No fees were paid to the external auditors in relation to non-audit services.

(b) The long service award is explained in note 7(b) below.

5. Trade receivables and other receivables

(a) Analysis by type

	2020/21 £'000	2019/20 £'000
Amounts falling due within one year:		
Trade receivables and other receivables with the CS	105	189
Amounts falling due after more than one year:		
Trade receivables and other receivables with the CS	122	101
Total trade receivables and other receivables	227	290

6. Trade payables and other payables

(a) Analysis by type

	2020/21 £'000	2019/20 £'000
Amounts falling due within one year:		
Taxation and social security	10	19
Trade Payables	–	105
Accruals	95	65
Total trade payables and other payables	105	189

The payables balance represents the total liabilities outstanding at the balance sheet date that directly relate to the activities of the Tribunal. The CS meets all expenses relating to the Tribunal's activities.

7. Provisions

(a) Pension-related provisions for liabilities and charges

	Long service award costs £'000
Balance at 31 March 2020	101
Provided in the year	21
Balance at 31 March 2021	122

(b) Analysis of expected timing of pension-related provisions

	2020/21 £'000	2019/20 £'000
No later than one year	–	–
Later than one year, and not later than five years	122	101
Later than five years	–	–
Balance at 31 March	122	101

The provision made in the year relates to the expected cost of the President's long service award which becomes payable on retirement and is to be met by the CS. The liability has been calculated by the Government Actuary's Department (GAD) and is based on the President's judicial grade and length of service.

Both the Judicial Pensions Act 1981 and the Judicial Pensions and Retirement Act 1993 are not registered schemes for the purposes of the Finance Act 2004. As a result, lump sum benefits payable from the schemes and members' contributions payable to the schemes do not attract income tax relief. Judges therefore receive a service award which becomes payable when they near retirement. The level of the award, which is a proportion of the lump sum, reflects their years of service and judicial grade and ensures their net position is maintained. The level of the long service award is dependent on the tax paid by the member of the JPS on his retirement lump sum. For this year's disclosures, the GAD has assumed that tax is paid on the lump sum at a rate of 45 per cent, the prevailing tax rate as at 31 March 2021. However, if the President is required to pay tax on the lump sum at a different rate, the long service award would differ.

The Value of the long service award payable to the current President is £66,000. A further provision of £7,000 for long service award and pension contributions of £47,000 are payable for one fee-paid Tribunal Chairman. A further provision of £2,000 has been made for three fee-paid Tribunal Chairman.

8. Related party transactions

The President, Chairmen and Ordinary Members did not undertake any material transactions with the Tribunal during the year. Their salaries are reflected in the Remuneration Report. Due to the nature of their relationship, the Tribunal has had material transactions with the CS.

9. Events after the reporting period

There were no events to report after the reporting period. These financial statements were authorised for issue on the same day as the date of certification by the Comptroller and Auditor General.

CS's Audit Report

The Certificate and Report of the Comptroller and Auditor General to the Houses of Parliament

Opinion on financial statements

I certify that I have audited the financial statements of the Competition Service for the year ended 31 March 2021 under the Enterprise Act 2002. The financial statements comprise: Statements of Comprehensive Net Expenditure, Financial Position, Cash Flows, Changes in Taxpayers' Equity; and the related notes, including the significant accounting policies. These financial statements have been prepared under the accounting policies set out within them. The financial reporting framework that has been applied in their preparation is applicable law and the Enterprise Act 2002.

I have also audited the information in the Accountability Report that is described in that report as having been audited.

In my opinion, the financial statements:

- give a true and fair view of the state of the Competition Service's affairs as at 31 March 2021 and of the Competition Service's net expenditure for the year then ended;
- have been properly prepared in accordance with the Enterprise Act 2002 and Secretary of State directions issued thereunder.

Opinion on regularity

In my opinion, in all material respects the income and expenditure recorded in the financial statements have been applied to the purposes intended by Parliament and the financial transactions recorded in the financial statements conform to the authorities which govern them.

Basis of opinions

I conducted my audit in accordance with International Standards on Auditing (ISAs) (UK) and Practice Note 10 'Audit of Financial Statements of Public Sector Entities in the United Kingdom'. My responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of my certificate. Those standards require me and my staff to comply with the Financial Reporting Council's Revised Ethical Standard 2019. I have also elected to apply the ethical standards relevant to listed entities. I am independent of the Competition Service in accordance with the ethical requirements that are relevant to my audit and the financial statements in the UK. My staff and I have fulfilled our other ethical responsibilities in accordance with these requirements. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Conclusions relating to going concern

In auditing the financial statements, I have concluded that Competition Service's use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work I have performed, I have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the Competition Service's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

My responsibilities and the responsibilities of the Board and the Accounting Officer with respect to going concern are described in the relevant sections of this certificate.

The going concern basis of accounting for Competition Service is adopted in consideration of the requirements set out in International Accounting Standards as interpreted by HM Treasury's Government Financial Reporting Manual, which require entities to adopt the going concern basis of accounting in the preparation of the financial statements where it anticipated that the services which they provide will continue into the future.

Other Information

The other information comprises information included in the annual report, but does not include the parts of the Accountability Report described in that report as having been audited, the financial statements and my auditor's certificate thereon. The Board and the Accounting Officer is responsible for the other information. My opinion on the financial statements does not cover the other information and except to the extent otherwise explicitly stated in my certificate, I do not express any form of assurance conclusion thereon. In connection with my audit of the financial statements, my responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or my knowledge obtained in the audit or otherwise appears to be materially misstated. If I identify such material inconsistencies or apparent material misstatements, I am required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work I have performed, I conclude that there is a material misstatement of this other information, I am required to report that fact.

I have nothing to report in this regard.

Opinion on other matters

In my opinion, based on the work undertaken in the course of the audit:

- the parts of the Accountability Report to be audited have been properly prepared in accordance with Secretary of State directions made under the Enterprise Act 2002; and
- the information given in the Performance and Accountability Reports for the financial year for which the financial statements are prepared is consistent with the financial statements.

Matters on which I report by exception

I have nothing to report in respect of the following matters which I report to you if, in my opinion:

- adequate accounting records have not been kept or returns adequate for my audit have not been received from branches not visited by my staff; or
- the financial statements and the parts of the Accountability Report to be audited are not in agreement with the accounting records and returns; or
- I have not received all of the information and explanations I require for my audit; or
- certain disclosures of remuneration specified by HM Treasury's Government Financial Reporting Manual are not made; or
- the Governance Statement does not reflect compliance with HM Treasury's guidance.

Responsibilities of the Board and Accounting Officer for the financial statements

As explained more fully in the Statement of Accounting Officer's Responsibilities, the Board and the Accounting Officer, is responsible for:

- the preparation of the financial statements in accordance with the applicable financial reporting framework and for being satisfied that they give a true and fair view;
- internal controls as the Board and the Accounting Officer determine is necessary to enable the preparation of financial statement to be free from material misstatement, whether due to fraud or error.
- assessing the Competition Service's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board and the Accounting Officer anticipates that the services provided by Competition Service will not continue to be provided in the future.

Auditor's responsibilities for the audit of the financial statements

My responsibility is to audit, certify and report on the financial statements in accordance with the Enterprise Act 2002.

My objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a certificate that includes my opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

I design procedures in line with my responsibilities, outlined above, to detect material misstatements in respect of non-compliance with laws and regulation, including fraud.

My procedures included the following:

- Inquiring of management, the Competition Service's internal auditor and those charged with governance, including obtaining and reviewing supporting documentation relating to the Competition Service's policies and procedures relating to:
 - identifying, evaluating and complying with laws and regulations and whether they were aware of any instances of non-compliance;
 - detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected or alleged fraud; and
 - the internal controls established to mitigate risks related to fraud or non-compliance with laws and regulations including the Competition Service's controls relating to the Enterprise Act 2002;
- discussing among the engagement team and involving relevant internal and or external specialists, including internal expertise on benchmarking the dilapidations provision regarding how and where fraud might occur in the financial statements and any potential indicators of fraud. As part of this discussion, I identified potential for fraud in the following areas: revenue recognition and posting of unusual journals;

- obtaining an understanding of Competition Service's framework of authority as well as other legal and regulatory frameworks that the Competition Service operates in, focusing on those laws and regulations that had a direct effect on the financial statements or that had a fundamental effect on the operations of the Competition Service. The key laws and regulations I considered in this context included Enterprise Act 2002, Managing Public Money, Employment Law, tax Legislation, Health and Safety and Pensions legislation.

In addition to the above, my procedures to respond to identified risks included the following:

- reviewing the financial statement disclosures and testing to supporting documentation to assess compliance with relevant laws and regulations discussed above;
- enquiring of management, the Audit Committee and in-house legal counsel concerning actual and potential litigation and claims;
- reading minutes of meetings of those charged with governance and the Board;
- in addressing the risk of fraud through management override of controls, testing the appropriateness of journal entries and other adjustments; assessing whether the judgements made in making accounting estimates are indicative of a potential bias; and evaluating the business rationale of any significant transactions that are unusual or outside the normal course of business; and

I also communicated relevant identified laws and regulations and potential fraud risks to all engagement team members including internal specialists and significant component audit teams and remained alert to any indications of fraud or non-compliance with laws and regulations throughout the audit.

A further description of my responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of my certificate.

In addition, I am required to obtain evidence sufficient to give reasonable assurance that the income and expenditure reported in the financial statements have been applied to the purposes intended by Parliament and the financial transactions conform to the authorities which govern them. I communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during my audit.

Report

I have no observations to make on these financial statements.

Gareth Davies
Comptroller and Auditor General
 15 July 2021

National Audit Office
 157-197 Buckingham Palace Road
 Victoria
 London
 SW1W 9SP

CS's Statement of Comprehensive Net Expenditure for the year ended 31/03/2021

	Note	2020/21 £'000	2019/20 £'000
Expenditure:			
Funding the activities of the Tribunal		(655)	(727)
CS and Audit and Risk Assurance Committee Members' remuneration	3(a)	(18)	(10)
Staff costs	4(a)	(1,298)	(1,255)
Other expenditure	6	(2,268)	(2,515)
Depreciation	6	(476)	(220)
Total expenditure		(4,715)	(4,727)
Income:			
Other income	7	4	1
Gifted Asset		–	2,483
Net expenditure		(4,711)	(2,243)
Net expenditure after interest		(4,711)	(2,243)
Net expenditure after taxation		(4,711)	(2,243)

All activities were continuing during the year. The notes on pages 94 to 106 form part of these accounts.

CS's Statement of Financial Position as at 31/03/2021

	Note	2020/21 £'000	Restated* 2019/20 £'000
Non current assets:			
Property, plant and equipment	8	3,096	3,413
Intangible assets	9	14	22
Total non current assets		3,110	3,435
Current assets:			
Trade receivables and other receivables	10	122	78
Cash and cash equivalents	11	1,893	1,140
Total current assets		2,015	1,218
Total assets		5,125	4,653
Current liabilities:			
Trade payables and other payables	12(a)	(1,304)	(844)
Financial liabilities	12(a)	(271)	(271)
Total current liabilities		(1,575)	(1,115)
Total assets less current liabilities		3,550	3,538
Non current liabilities:			
Financial liabilities	12(a)	(1,845)	(943)
Provisions	13(b)&(c)	(652)	(631)
Total non current liabilities		(2,497)	(1,574)
Assets less liabilities		1,053	1,964
Taxpayers' equity:			
General fund		1,053	1,964
Total taxpayers' equity		1,053	1,964

* See note 12(a) for details regarding the restatement as a result of split between current and non current financial liabilities relating to deferred income rent free.

The statement of financial position shows a positive balance on the general fund because of timing differences between consumption and payment. The CS draws grant-in-aid to cover its cash requirements. The notes on pages 94 to 106 form part of these accounts.

Charles Dhanowa OBE, QC (Hon)
Registrar and Accounting Officer
15 July 2021

CS's Statement of Cash Flows for the year ended 31/03/2021

	Note	2020/21 £'000	2019/20 £'000
Cash flows from operating activities:			
Net expenditure after interest		(4,711)	(2,243)
Adjustment for non-cash (income)	8	–	(3,013)
Adjustments for non-cash expenditure	6	476	220
(Increase)/decrease in receivables	10(a)	(44)	42
Increase/(decrease) in payables	12(a)	1,362	551
Increase /(decrease) in long term provisions	13	21	556
Increase/(decrease) in short term provisions	13	–	(44)
Net cash (outflow) from operating activities		(2,896)	(3,931)
Cash flows from investing activities:			
Property, plant and equipment purchases	8	(129)	(386)
Intangible asset purchases	9	(22)	(5)
Net cash used in investing activities		(151)	(391)
Cash flows from financing activities:			
Grant-in-aid from BEIS	2	3,800	4,997
Net Increase/(decrease) in cash and cash equivalents in the period	11	753	675
Cash and cash equivalents at the beginning of the period	11	1,140	465
Cash and cash equivalents at the end of the period	11	1,893	1,140

The figure for adjustment for non cash (income) represents the 8 Salisbury Square fit-out asset gifted by BEIS and Dilapidations. The figure for purchase of assets represents the cash paid in the year. The notes on pages 94 to 106 form part of these accounts.

CS's Statement of Changes in Taxpayers' Equity for the year ended 31/03/2021

	General Fund £'000
Balance at 31 March 2019	(790)
Net operating cost for 2019/20	(2,243)
Net financing from BEIS for 2019/20	4,997
Balance at 31 March 2020	1,964
Net operating cost for 2020/21	(4,711)
Net financing from BEIS for 2020/21	3,800
Balance at 31 March 2021	1,053

CS's notes to the accounts

1. Statement of accounting policies

These financial statements have been prepared in accordance with the FReM. The accounting policies contained in the FReM apply IFRSs as adapted or interpreted for the public sector.

Where the FReM permits a choice of accounting policy, the accounting policy which has been judged to be the most appropriate to the particular circumstances of the CS, for the purpose of giving a true and fair view, has been selected. The CS's accounting policies have been applied consistently in dealing with items considered material in relation to the accounts.

(a) Going concern

On the basis that in May 2021 BEIS provided indicative amounts which are required by the CS in respect of the year to 31 March 2022, a going concern basis has been adopted for the preparation of these accounts.

(b) Accounting convention

The financial statements have been prepared according to the historic cost convention. Depreciated historical cost is used as a proxy for fair value as this realistically reflects consumption of the assets. Revaluation does not cause a material difference.

(c) Basis of preparation of accounts

The statutory purpose of the CS is to fund and provide support services to the Tribunal; all relevant costs related to these activities are included in the CS's accounts. Direct costs specifically attributable to the Tribunal are incurred initially by the CS but shown in the Tribunal's accounts.

Schedule 3 of the 2002 Act requires the CS to prepare separate statements of accounts in respect of each financial year for itself and for the Tribunal.

In accordance with accounts directions issued by the Secretary of State for BEIS (with the approval of HM Treasury), the Tribunal and the CS have prepared a joint Statement of Accounting Officer's Responsibilities and Corporate Governance Statement.

(d) Grant-in-aid

The CS is funded by grant-in-aid from BEIS. In drawing down grant-in-aid, the CS draws down sums considered appropriate for the purpose of enabling the Tribunal to perform its statutory functions.

The FReM requires non-departmental public bodies to account for grant-in-aid received as financing which is credited to the general reserve as it is regarded as contributions from a sponsor body.

(e) Non current assets

All assets are held by the CS in order to provide support services to the Tribunal. Items with a value of £500 or over in a single purchase or grouped purchases, where the total group purchase is £500 or more, are capitalised.

(f) Depreciation

Depreciation is provided for all non current assets using the straight line method at rates calculated to write off, in equal instalments, the cost of the asset over its expected useful life. Non current assets are depreciated from the month following acquisition and are not depreciated in the year of disposal. The expected useful life relating to the fit-out asset of 8 Salisbury Square ends on termination of the lease in January 2029.

(i) Useful lives of property, plant and equipment assets:

Laptops and printers	3 years
Servers and audio visual equipment	5 years
Office equipment	5 years
Furniture	7 years
8 Salisbury Square fit-out and Dilapidations	9.25 years

(ii) Useful lives of intangible non current assets:

(g) Taxation

(i) The CS is liable for corporation tax on interest earned on bank deposits.

(ii) The CS is not registered for VAT and therefore cannot recover any VAT. Expenditure in the income and expenditure account is shown inclusive of VAT. VAT on the purchase of non current assets is capitalised.

(h) Pension costs

Present and past employees are covered under the provisions of the PCSPS. The CS pays recognised employer pension contributions for all its employees, for the entire duration of their employment. Liability for payment of future benefits is a charge on the PCSPS.

In respect of the defined contribution element of the schemes, the CS recognises contributions payable in the year. The PCSPS is therefore treated as defined contribution scheme and the contributions are recognised as they are paid each year.

(i) Income

The CS's main source of income is from its library service (see note 7). The income is recognised when the service is provided.

The CS received an honorarium payment in respect of the President speaking at the Foundation Jean-Jacques Laffont Toulouse Sciences Economiques conference.

(j) Operating leases

The Tribunal /CS moved to 8 Salisbury Square on 18 November 2019, pursuant to a 10 year lease which commenced on 25 January 2019 with an initial 25 month rent-free period (see note 12).

(k) Financial instruments

Financial instruments play a limited role in creating and managing risk. The majority of the financial instruments for the CS relate to the purchase of non financial items and therefore pose little credit, liquidity or market risk.

(i) Financial assets

The CS holds financial assets which comprise cash at bank and in hand and receivables. These are non-derivative financial assets with fixed or determinable payments that are not traded in an active market. Since these balances are expected to be realised within 12 months of the reporting date, there is no material difference between fair value, amortised cost and historical cost.

(ii) Financial liabilities

The CS has financial liabilities which comprise payables and non-current payables. The current payables are expected to be settled within 12 months of the reporting date. There is no material difference between fair value, amortised cost and historical cost for both current and non-current payables.

(l) Changes to IFRSs

IFRS 16 Leases became effective for accounting periods beginning on or after 1 January 2019; for the public sector. Since the implementation of IFRS16 has been deferred to 1 April 2022, the CS has not yet applied it to these accounts. However, the CS has decided to adopt IFRS 16 early from 1st April 2021, following approval from HM Treasury. The new standard removes the distinction between finance and operating leases and requires all leases with a term of 12 months or more to be recognised on the balance sheet as a "right of use" asset, measured at the present value of future lease payments and a matching lease liability in the Statement of Financial Position, unless the underlying right of use asset is of low value (less than £10,000 or a short lease term of 12 months or less) payments will be expensed as they are made. The CS leases photocopiers, franking machine and water cooler machine where the lease is either low value or short term.

The CS has only one lease, for the 7th Floor, 8 Salisbury Square and will recognise the cumulative effects of applying the IFRS 16. These changes will have a material impact on the CS's financial statements. The present value of future lease payments for the "Right of Use Building" of £7,523,000 is measured at HM Treasury discount rates of 0.91% for leases promulgated in PES papers. The lease liabilities of £9,625,000 will be included in both short-term liabilities £1,379,000 and long-term finance liabilities £8,246,000 in the Statement of Financial Position.

The operating lease liability is £10,283,000 with accruals of £127,000, commitments of £8,040,000 and deferred income rent free of £2,116,000 and split between current financial liabilities £271,000 and non current financial liabilities £1,845,000 under IAS 17 in these accounts.

The difference in the liability amounts as per IAS 17 of £10,283,000 and £9,625,000 as per IFRS 16 is the interest expense on the lease liability under IFRS 16. The lease liability comparative information has not been restated.

(m) Reserves

The general fund represents the total assets less liabilities of the CS, to the extent that the total is not represented by other reserves and financing items.

(n) Provisions

The CS makes provision for legal or constructive obligations, which are of uncertain timing or amount at the balance sheet date, on the basis of the best estimate of the expenditure required to settle the obligation that is probable that will be transfer of economic benefit. Specific assumptions are given in note 13.

(o) Policy for accounting judgements and for key sources of estimation uncertainty

The key areas of estimation uncertainty are on accruals on which there are no accounting judgements as these are based purely on goods and services received but not invoiced in the accounting year reported. There is key accounting judgement and estimation uncertainty for the 8 Salisbury Square lease, as the present value of future lease payments is measured at HM Treasury discount rates for leases, that change each year, as promulgated in PES papers.

The long service award provision is estimated on the basis that tax is paid on the retirement lump sum at a rate of 45 per cent.

2. Government grant-in-aid

	2020/21 £'000	2019/20 £'000
Allocated by BEIS	4,390	4,286
Allocated for relocation – cash	–	712
Total Allocated	4,390	4,998
Total drawn down	3,800	4,997

3. The CS and ARAC Members' remuneration

- (a) The total cost of the CS and Audit and Risk Assurance Committee Members' remuneration is shown in the table below.

	2020/21 £'000	2019/20 £'000
CS and ARAC Members' remuneration	18	10
Social security costs	–	–
Total CS and ARAC Members' remuneration	18	10

- (b) The President's and the Registrar's salary costs are mentioned in the Remuneration and Staff Report.
- (c) The remuneration of the two CS Members, Susan Scholefield: £5,525 (2019/20: £4,550); Peter Freeman: £5,125 (2019/20: £2,725), is mentioned in note 3(a) above. The posts were remunerated at a rate of £350 per day until 1 September 2020 when they increased to £400 per day and are non-pensionable.

4. Staff related costs and numbers

- (a) Information on staff related costs is shown in the table below.

	Total (£'000)	Permanently employed staff (£'000)	Total (£'000)	Permanently employed staff (£'000)
	2020/21	2020/21	2019/20	2019/20
Wages and salaries	946	946	916	916
Social security costs	106	106	99	99
Other pension costs	246	246	240	240
Total employee costs	1,298	1,298	1,255	1,255

5. Pension costs

The PCSPS is an unfunded multi-employer defined benefit scheme and the CS is therefore unable to identify its share of underlying assets and liabilities. Further information can be found on the resource accounts of the Cabinet Office Civil Service Pensions website:

www.civilservicepensionscheme.org.uk.

For 2020/21, employer contributions of £246,428 (2019/20: £239,415) were payable to the PCSPS at one of the four rates available in the range of 26.6 to 30.3 per cent (2019/20: 26.6 to 30.3 per cent) of pensionable pay, based on salary bands. The schemes actuary reviews employer contributions every four years following a full scheme valuation. The contribution rates reflect benefits as they are accrued, not when the costs are actually incurred, and reflect past experience of the schemes.

Employees can opt to open a partnership pension account, which is a stakeholder pension with an employer contribution. There were no employers' contributions in 2020/21, however in (2019/20: £548) were paid to Legal and General, the PCSPS appointed stakeholder pension provider. Employer contributions are age-related and ranged from 3.0 to 12.5 per cent of pensionable pay until 30 September 2015 and from 8.0 to 14.75 per cent of pensionable pay from 1 October 2015. Employers match employee contributions of up to 3 per cent of pensionable pay.

6. Other expenditure

	2020/21 £'000	2019/20 £'000
Hire of plant and machinery	4	4
Other operating leases*	1,028	1,153
Non case related expenditure including internal audit fees	23	39
IT service fees	114	97
Accommodation and utilities**	746	930
Travel, subsistence and hospitality	3	22
Other administration including case related expenditure	308	248
Audit fees***	42	22
Non cash item		
Depreciation and loss on disposed of property, plant and equipment	476	220
Total other expenditure	2,744	2,735

* The Tribunal/CS moved to its new premises at 8 Salisbury Square in November 2019 under a terms of occupation agreement (TOA) with the GPA. The 10 year lease commenced on 25 January 2019 with an initial 25 month rent free period.

** It is the CS's policy not to charge other government bodies for using Tribunal/CS's court facilities. The CS has made a provision for dilapidation costs of £530,000 payable for 8 Salisbury Square at the end of the 10 year lease, in January 2029.

*** Audit fees relate to statutory audit work. The audit fee of £42,000 include £38,500 for 2020/21 and £3,500 for the increase in the fee for 2019/20 from £21,500 to £25,000.

7. Tribunal/CS's income and interest received

	2020/21 £'000	2019/20 £'000
Website and library service income	1	1
Professional fees income	3	–
Gross interest received	–	–
Total income	4	1

LexisNexis Butterworths are paying an annual fee for inclusion of the Tribunal's Guide to Proceedings in one of their publications. An honorarium payment was made by the Foundation Jean-Jacques Laffont Toulouse Sciences Economiques in respect of the President speaking at their conference.

8. Property, plant and equipment

	Information Technology (IT) £'000	Assets under construction £'000	Furniture and Fittings (F&F) £'000	Office Machinery £'000	8 Sal Sq Fit-out & Dilapidations £'000	Total £'000
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Cost or valuation:

At 31 March 2020	244*	326	396*	16	2,824	3,806
Additions	91	16	5	11	6	129
Disposals	–	–	–	–	–	–
Transfer of assets under construction	326	(326)	–	–	–	–
At 31 March 2021	661*	16	401*	27	2,830	3,935

Depreciation:

At 31 March 2020	160	–	146	11	76	393
Charged in year	97	–	39	4	306	446
Disposals	–	–	–	–	–	–
At 31 March 2021	257	–	185	15	382	839
Net book value at 31 March 2020	84	326	250	5	2,748	3,413

Asset financing:

Owned	84	326	250	5	2,748	3,413
Net book value at 31 March 2021	404	16	216	12	2,448	3,096

Asset financing:

Owned	404	16	216	12	2,448	3,096
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* Included in the cost of fixed assets, shown in the table above, are IT assets with a value of £40,972 and F&F assets with a value of £126,210 which have been fully written down but are still in use.

	Information Technology (IT) £'000	Assets under construction £'000	Furniture and Fittings (F&F) £'000	Office Machinery £'000	8 Sal Sq Fit-out & Dilapidations £'000	Total £'000
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Cost or valuation:

At 31 March 2019	395*	–	350*	50	–	795
Additions	11	326	48	1	530	916
Gifted in the year	–	–	189	–	2,294	2,483
Disposals	(162)	–	(191)	(35)	–	(388)
At 31 March 2020	244*	326	396*	16	2,824	3,806

Depreciation:

At 31 March 2019	220	–	323	42	–	585
Charged in year	48	–	11	2	76	137
Disposals	(108)	–	(188)	(33)	–	(329)
At 31 March 2020	160	–	146	11	76	393
Net book value at 31 March 2019	175		27	8		210

Asset financing:

Owned	175		27	8		210
Net book value at 31 March 2020	84	326	250	5	2,748	3,413

Asset financing:

Owned	84	326	250	5	2,748	3,413
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* Included in the cost of fixed assets, shown in the table above, are IT assets with a value of £40,972 and F&F assets with a value of £133,628 which have been fully written down but are still in use.

9. Intangible assets

	Purchased software licences £'000	SharePoint £'000	Total £'000
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Cost or valuation:

At 31 March 2020	36	31	67
Additions	22	–	22
At 31 March 2021	58	31	89

Amortisation:

At 31 March 2020	27	18	45
Charged in the year	20	10	30
At 31 March 2021	47	28	75
Net book value at 31 March 2020	9	13	22
Net book value at 31 March 2021	11	3	14

	Purchased software licences £'000	SharePoint £'000	Total £'000
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Cost or valuation:

At 31 March 2019	606	158	764
Additions	0	5	5
Disposals	570	132	702
At 31 March 2020	36	31	67

Amortisation:

At 31 March 2019	584	139	723
Charged in the year	13	10	23
Disposals	570	131	701
At 31 March 2020	27	18	45
Net book value at 31 March 2019	22	19	41
Net book value at 31 March 2020	9	13	22

10. Trade and other receivables

(a) Analysis by type

	31 March 2021 £'000	31 March 2020 £'000
Amounts falling due within one year:		
Deposits and advances	3	11
Other receivables	2	–
Prepayments and accrued income	117	67
Total trade receivables and other receivables	122	78

There were no balances falling due after one year.

11. Cash and cash equivalents

	2020/21 £'000	2019/20 £'000
Balance at 1 April	1,140	465
Net change in cash balances	753	675
Balance at 31 March	1,893	1,140
The following balances were held at 31 March:		
Cash in Government Banking Service (GBS)	1,893	1,140
Balance at 31 March	1,893	1,140

12. Trade payables and other current/non-current liabilities

(a) Analysis by type

	31 March 2021 £'000	Restated* 31 March 2020 £'000
Amounts falling due within one year:		
Payables representing activities of the Tribunal at 31 March	105	189
Taxation and social security	48	32
Trade Payables	23	14
Accruals	1,048	549
Untaken leave accrual	80	60
Deferred income rent free and operating lease liability*	271	271
Total amounts falling due within one year	1,575	1,115
Amounts falling due after more than one year:		
Deferred income rent free and operating lease liability**	1,845	943
Total amounts falling due after more than one year	1,845	943

* The deferred income rent free figure as at 31 March 2020 of £1,214,000 has been restated; of which the amount falling due within one year was £271,000 and the amount falling due after more than one year was £943,000.

** The operating lease liability is the rent payable by the Tribunal/CS for the time lapsed in the initial 25 month rent-free period for its new premises at 8 Salisbury Square. The deferred income in note 12(a) represents the value of the initial 25 month rent-free period for the Tribunal/CS's new premises at 8 Salisbury Square, spread over the expected full 10 year lease.

(b) Deferred income and operating lease liability

In accordance with the principles of International Accounting Standard (IAS) 17 (Leases) and the supplementary guidance specified by the Standing Interpretation Committee (SIC) in SIC 15 (Operating leases incentives), the Tribunal/CS has spread the value of the initial 25 month rent-free period for 8 Salisbury Square over the expected full 10 year term of the CS's TOA with the GPA.

The operating lease liability in note 12(a) represents obligations under operating leases for the full cost of the operating lease spread on a straight line basis over the 10 year term of the TOA arrangement, from 25 January 2019.

13. Provisions

(a) Pension-related provisions for liabilities and charges

	Long service award costs £'000
Balance at 31 March 2020	101
Provided in the year	21
Balance at 31 March 2021	122

(b) Analysis of expected timing of pension-related provisions

	2020/21 £'000	2019/20 £'000
No later than one year	–	–
Later than one year, and not later than five years	122	101
Later than five years	–	–
Balance at 31 March	122	101

The provision made in the year relates to the expected cost of the President's long service award which becomes payable on retirement and will be met by the CS. The liability has been calculated by the Government Actuary's Department (GAD) and is based on the President's judicial grade and length of service.

Both the Judicial Pensions Act 1981 and the Judicial Pensions and Retirement Act 1993 are not registered schemes for the purposes of the Finance Act 2004. As a result, lump sum benefits payable from the schemes and members' contributions payable to the schemes do not attract income tax relief. Judges therefore receive a service award which becomes payable when they near retirement. The level of the award, which is a proportion of the lump sum, reflects their years of service and judicial grade and ensures their net position is maintained. The level of the long service award is dependent on the tax paid by the member of the JPS on his retirement lump sum. For this year's disclosures, the GAD has assumed that tax is paid on the lump sum at a rate of 45 per cent, the prevailing tax rate as at 31 March 2021. However, if the President is required to pay tax on the lump sum at a different rate, the long service award would differ.

The value of the long service award payable to the current President is £66,000. A further provision of £7,000 for long service award and pension contributions of £47,000 are payable for one fee-paid Tribunal Chairman. A further provision of £2,000 has been made for three fee-paid Tribunal Chairman.

(c) Provisions

	31 March 2021 £'000	31 March 2020 £'000
Dilapidations for 8 Salisbury Square	530	530

The CS has made a provision for dilapidations costs payable to reinstate 8 Salisbury Square to its original condition at the end of the 10 year lease, in January 2029. The CS benchmarked the per square feet estimate provided by GPA against its dilapidations experience with Victoria House including inflationary increase of 0.91 per cent, as promulgated by HM Treasury in its Public Expenditure System (PES) papers.

There is some estimation uncertainty regarding the dilapidations provision and the final amount payable may differ from the figure currently provided. The dilapidations provision will be reviewed, should other information become available in the future that enables a more reliable estimate of expected restoration costs to be funded. There is no discount applied to the provision on the grounds of materiality.

14. Commitments under operating leases

Commitments under operating leases show the rentals payable during the year following the year of these accounts; these rentals are given in the table below.

	31 March 2021 £'000	31 March 2020 £'000
Obligations under operating leases comprise:		
Buildings:		
Not later than one year	1,028	1,028
Later than one year and not later than five years	4,113	4,113
Later than five years	2,899	3,927
Other:		
Not later than one year	4	4
Later than one year and not later than five years	2	2
Total obligations under operating leases	8,046	9,074

The Tribunal/CS relocated to 8 Salisbury Square, the 10 year lease obligations for which commenced on 25 January 2019, with an initial 25 month rent free period.

15. Financial instruments

IAS 32 (Financial Instruments Presentation) requires disclosure of the role that financial instruments have had during the period in creating or changing the risks that an entity faces in undertaking its activities. The CS has limited exposure to risk in relation to its activities.

The CS has no borrowings, relies on grant-in-aid from BEIS for its cash requirements and is therefore not exposed to liquidity, credit and market risks. The CS has no material deposits other than cash balances held in current accounts at a non-commercial bank. As all material

assets and liabilities are denominated in sterling, the CS is not exposed to interest rate risk or currency risk. There was no difference between the book values and fair values of the CS's financial assets. Cash at bank was £1,893,000 as at 31 March 2021.

16. Related party transactions

During the year, the CS had various material transactions with the CMA and the GPA relating mainly to the occupancy of Victoria House and 8 Salisbury Square respectively.

The CS received grant-in-aid from its sponsor department, BEIS, with whom it also had various other material transactions. In addition, the CS had material transactions with the MoJ, JPS and the Cabinet Office to which accruing superannuation liability charges and employee contributions were paid for the President and permanent staff respectively. Salary and national insurance for the current President and a sum in regard of the long service award for the former President were also paid to the MoJ. Employer pension contributions for the current President were paid to the JPS.

No CS member, key manager or other related party has undertaken any material transactions with the CS during the year.

17. Events after the reporting period

There were no events to report after the reporting period. These financial statements were authorised for issue on the same day as the date of certification by the Comptroller and Auditor General.

