Law Report Q3 | 2026

This report highlights key proposals introduced in the States Assembly, legislation that has been recently passed, and important decisions made by courts and tribunals in Q3 2026.

The law reports from 2025 can be found here and 2026 here.



This report is written by BCR Law Advocate Ashley Quenault.

Ashley is an Advocate of the Royal Court. He qualified in 2023 following several years as an English Solicitor. With a broad legal practice, he provides both contentious and non-contentious legal advice across a range of sectors.

Ashley offers practical, solutions-driven guidance on a wide variety of legal matters. He is dedicated to offering clear, strategic and commercially sound advice, ensuring his clients receive the best possible outcomes.

For more information about Ashley please click here.

Contents

Royal Court Judgements of Interest	3
Wood and Adam (in their capacity as Liquidators of Gold & General Limited) and others v Khumal and others [2026] JRC 202	3
States Employment Board v Francioso [2026] JRC 234	4
Representation of B re the Puffin Trust [2026] JRC 233	5
Employment Tribunal Judgements of Interest	6
Katie-Ann Moore v Retro Sports & Leisure Limited (trading as Redvers) [2026] TRE 73	6
C v Minister for Education [2025] TRE 229	7
Richardson v States Employment Board [2025] TRE 150A	8



Royal Court Judgements of Interest

Wood and Adam (in their capacity as Liquidators of Gold & General Limited) and others v Khumal and others [2026] JRC 202

This is a notable insolvency and directors' duties case arising from the liquidation of Gold & General Limited. The Court granted summary judgment against two former directors who were alleged to have caused a valuable company asset, namely an 84% shareholding in a mining group to be transferred out of the company for no consideration whilst the company was insolvent or on the verge of insolvency. The Court characterised the transaction as a straightforward misappropriation of company assets and awarded judgment exceeding £77 million.

The judgment is significant for its treatment of Article 176 of the Companies (Jersey) Law 1991. The Court granted summary judgment on the basis that an unexplained transfer of assets to a connected party constituted a transaction at an undervalue and drew adverse inferences from the defendants' failure to participate in the proceedings or provide evidence explaining the transaction. The Court also reinforced the principle that directors who conduct company affairs informally cannot rely on the absence of documentation as a shield against liability.

The decision demonstrates the Court's willingness to employ summary judgment procedures to obtain a merits based determination against overseas defendants who deliberately choose not to engage with proceedings, particularly where such a judgment may assist subsequent enforcement efforts.

For insolvency practitioners and company directors the judgment offers a powerful reminder that transfers of corporate assets to connected parties will attract close scrutiny and that directors who approve or permit such transactions may face substantial personal liability.

A copy of the judgment can be accessed here and our detailed analysis here.

States Employment Board v Francioso [2026] JRC 234

This judgment represents the Royal Court's first consideration of the new costs jurisdiction introduced to Jersey's Employment and Discrimination Tribunal (the Tribunal). It provides important guidance on how costs applications should be approached before the Tribunal. The central question was whether Article 40A of the Employment and Discrimination Tribunal (Procedure) (Jersey) Order 2016 (Article 40A) created a compensatory costs regime designed merely to reimburse expenditure or a regime intended to sanction unreasonable conduct. The Tribunal initially adopted the former approach and had also required a party seeking costs to demonstrate identifiable "wasted costs" before an award could be made.

The Court held that the Tribunal had misdirected itself. The Court held that the purpose of Article 40A is primarily punitive and deterrent: cost orders are available to sanction conduct that is vexatious, abusive, disruptive or otherwise unreasonable. The Court further held that the legislation contains no requirement for an applicant to identify or quantify specific wasted costs as a precondition to recovery.

The judgment is significant because it establishes the framework for future applications before the Tribunal and makes clear that unreasonable conduct may have financial consequences regardless of the ultimate outcome of the underlying claim.

A copy of the judgment can be accessed here and our detailed analysis here.

Representation of B re the Puffin Trust [2026] JRC 233

The decision in the matter of the Puffin Trust is a further illustration of Jersey's well established willingness to grant relief where trusts have been created on the basis of fundamentally mistaken tax advice. However, unlike many earlier mistake cases, the judgment is particularly notable for the scale of the potential tax consequences and the Court's emphasis on examining the trust structure and subsequent transfers in the round rather than through artificial distinctions between discrete transactions.

The case concerned a Jersey discretionary trust established in 2018 after the settlor was advised that they would not become deemed UK domiciled until April 2020. That advice proved to be wrong. In reality, the settlor had been deemed UK domiciled since April 2017, with the result that the trust and subsequent transfers into it generated potentially catastrophic UK tax liabilities measures in many millions of pounds.

Applying Articles 11 and 47E of the Trusts (Jersey) Law 1984, the Court held that the trust had been established and funded as a direct consequence of the mistaken advice and that the resulting tax consequences were sufficiently serious to justify relief. The Court therefore declared the trust invalid, set aside the transfers into it, and held that the trust assets had been held on bare trust for the settlor at all material times.

A copy of the judgment can be accessed here and our detailed analysis can be accessed here. You can also access our sister organisation, BCR Professional Services Limited's analysis of the decision here.

Employment Tribunal Judgements of Interest

Katie-Ann Moore v Retro Sports & Leisure Limited (trading as Redvers) [2026] TRE 73

This case is a timely reminder that procedural perfection is not the benchmark by which dismissals are judged. In this case, the Tribunal was asked to determine whether the dismissal of a senior sales assistant by a small retail employer was unfair where concerns about performance and conduct had largely been addressed through informal discussions and an appraisal process rather than a structured disciplinary or capability process. The claimant also challenged the employer's compliance with statutory obligations concerning payslips and written reasons for dismissal.

The judgment will be of interest to employers because it illustrates how the Tribunal approaches dismissals in smaller businesses where formal HR processes may be limited. While the Tribunal accepted that a more structured process and written warnings would have been preferable, it nevertheless concluded that the employer had acted within the range of reasonable responses open to a reasonable employer. Central to that finding was the existence of contemporaneous evidence demonstrating longstanding concerns about the employee's performance and conduct.

The decision also provides useful guidance on two practical issues that arise regularly in employment disputes: the standard required to satisfy the obligation to provide written reasons for dismissal and the manner in which payslips may be provided to employees.

A copy of the judgment can be accessed here and our detailed analysis here.

C v Minister for Education [2025] TRE 229

The Tribunal's decision in this case is an important reminder of the strict approach taken to limitation periods in discrimination claims and the difficulties faced by claimants seeking extensions of time. Although the substantive allegations of discrimination were not considered, the judgment provides useful guidance on when a claimant is regarded as having sufficient knowledge to bring proceedings and the circumstances in which the Tribunal may, and will not, extend statutory deadlines.

The case concerned two alleged acts of discrimination: the claimant's exclusion from a school reward trip and the alleged failure to properly investigate a complaint concerning a teacher. Both claims were brought substantially after the relevant statutory time limits had expired. The Tribunal was required to decide whether it had jurisdiction to hear them.

The Tribunal held that neither claim could proceed. In relation to the reward trip allegation, although an extension was potentially available, the Tribunal concluded that the claimant had delayed unreasonably after becoming aware of the relevant information and after formulating the claim. In relation to the investigation complaint, the Tribunal found that the claimant already possessed sufficient information to bring a claim well before the proceedings were issued and therefore could not satisfy the test required to extend time.

The decision once again illustrates that obtaining evidence to strengthen a claim is not necessarily a valid reason for delaying proceedings and that claimants who postpone filing claims while gathering further material or consolidating complaints run a substantial risk of being time barred.

A copy of the judgment can be accessed here and our detailed analysis here.

Richardson v States Employment Board [2025] TRE 150A

This decision is one of the most significant Jersey employment judgments of recent years addressing the circumstances in which an employer may fairly dismiss an employee for "some other substantial reason" ("SOSR") where concerns about reputation, public confidence and institutional trust have overtaken ongoing capability investigations. The case arose from the widely publicised review of Jersey's Rheumatology Service and the dismissal of a long-serving consultant physician after more than three years of exclusion, investigation and regulatory scrutiny.

The Tribunal rejected claims of unfair dismissal, age discrimination and disability discrimination. Most significantly, it held that the true reason for dismissal was not capability or misconduct, but the employer's concern that any return to practice by Dr Richardson would seriously undermine public confidence in Health and Care Jersey and damage its reputation. The Tribunal accepted that these concerns constituted a genuine and substantial SOSR capable of justifying dismissal.

In doing so, the Tribunal sanctioned an unusual course of action. Dr Richardson was dismissed without any prior warning that dismissal was being contemplated, without the completion of the capability processes that had previously been pursued, and without a right of appeal. Nevertheless, the Tribunal concluded that this was one of the rare cases in which the absence of procedural safeguards did not render the dismissal unfair because any further process would have been futile.

Beyond its highly unusual facts, the judgment is likely to attract attention for its detailed examination of the boundary between capability dismissals and SOSR dismissals. It provides important guidance on when reputational concerns and loss of public confidence can constitute an independent and fair reason for dismissal, particularly in regulated professions where patient safety, public trust and institutional reputation are central considerations

A copy of the judgment can be accessed here and our detailed analysis here.

BCR LAW LLP

enquiries@bcrlawllp.com / 760 860 / 12 Hill St / bcrlawllp.com